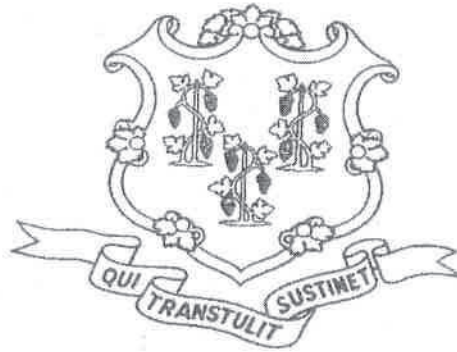


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

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 <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 859-C	RHNS	(Specify)	Medicare Provider 07-5079
------------------	---------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 8599	RHNS	ICF-IID
----------------------------	--------------	------	---------

**For Department Use Only**

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

**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute	859-C	9/30/2021	1	37

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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) John Miller			Printed Name (Owner) Eli Mirlis		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

## Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 93 W Town Street, Norwich, CT 06360				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/7/2022	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	<b>\$</b>			

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 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nu		Address (No. & Street, City, State, Zip ) 93 W Town Street, Norwich, CT 06360		
License Numbers: 859-C	CCNH	RHNS	(Specify)	Medicare Provider No. 07-5079
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
Name of Administrator John Miller		Nursing Home Administrator's License No.:	1866	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				





**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Ac	859-C	9/30/2021	3B	37

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

Owner(s) of Facility

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 9/30/2021	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
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	2,080,715	1,131,660
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy & COVID Therapy	Page 13 / Line 5a & B1	290,342	290,342
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Page 13 / Line 9a	95,535	95,535
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Page 13 / Line 10a	269,315	269,315
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-	License No. 859-C	Report for Year Ended 9/30/2021	Page 5	of 37
---	----------------------	------------------------------------	-----------	----------

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

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

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

1. In the preparation of this Report, were all costs allocated as required?       Yes       No      If "No," explain fully why such allocation was not made.

N/A

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

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

N/A

### General Information and Questionnaire Leases (Excluding Real Property)

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility		License No.		Report for Year Ended		Page	of	
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N		859-C		9/30/2021		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pitney Bowes Global Finance, PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	DM200 and DM200L Base with Lifter and Moistener	01/20/19	48 Months	814	814	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
<b>Total ***</b>							<b>814</b>	

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

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

\*\* Attach copies of newly acquired leases.

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

**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 9/30/2021	Page 7	of 37
--	----------------------	------------------------------------	-----------	----------

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

- Accrual     Cash     Modified Cash

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

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 (*describe fully*)

1 Management Advisory Services / Cost Report Preparation / Covid related consulting	\$	15,590
2 Monthly Retainer Fee	\$	7,650
3 401k Audit	\$	6,000
4	\$	
	Charge for Services Provided	\$ 29,240

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

- Yes     No    Pg. 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Litchfield Cavo LLP	312-781-6677
2 Murtha Cullina LLP	203-772-7700
3 Norwich Probate Court	860-887-2160
4 Novack Burnbaum Crystal LLP	212-682-4002
5 State Marshal of Connecticut	203-787-4805

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

- 1 303 West Madison Suite 300 Chicago, IL 60606-3309
- 2 280 Trumbull Street, 12th Floor, Hartford CT 06103
- 3 100 Broadway #1, Norwich, CT
- 4 675 3rd Ave, New York, NY 10017
- 5 32 Elm St #1, New Haven, CT 06510

Services Provided by This Firm (*describe fully*)

1 Review/analyze/Analysis/Strategy	\$	1,876
2 COVID Matter / General Healthcare Regulatory	\$	815
3 Probate court (Disallowed on Pg 28)	\$	750
4 Draft Certificates of No Change and Consents	\$	558
5 Probate court (Disallowed on Pg 28)	\$	168
	Charge for Services Provided	\$ 4,167

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

- Yes     No    Pg. 15, Line 1e

### 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 9/30/2021				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total	CCNH	RHNS			(Specify)
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			
2. Number of Residents									
A. As of midnight of PREVIOUS report period	102	102		102					
B. As of midnight of THIS report period	82	82				82			
3. Total Number of Days Care Provided During Period									
A. Medicare	5,224	5,224		3,631		1,593			
B. Medicaid (Conn.)	21,207	21,207		16,055		5,152			
C. Medicaid (other states)									
D. Private Pay	2,986	2,986		2,273		713			
E. State SSI for RCH									
F. Other (Specify) Insurance, HMO & Hospice	2,119	2,119		1,528		591			
G. Total Care Days During Period (3A thru F)	31,536	31,536		23,487		8,049			
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	2	2		2					
B. Other Bed Reserve Days	7	7		7					
5. <b>Total Resident Days (3G + 4A + 4B)</b>	31,545	31,545		23,496		8,049			

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

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Su			License No. 859-C			Report for Year Ended 9/30/2021			Page 9		of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No														
If "YES", provide the following information:														
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)					
N/A														
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.														
Change in Resident Days										CCNH	RHNS	(Specify)		
1st change														
2nd change														
3rd change														
4th change														
6. Number of Residents and Rates on September 30 of Cost Year														
Item	Medicare		Medicaid			Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	17		51			14								
Per Diem Rate														
a. One bed rm.	Various		214.18			435.00								
b. Two bed rms.	Various		214.18			385.00								
c. Three or more bed rms.														
7. Total Number of Physical Therapy Treatments											TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B											2,154	2,154		
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments											119	119		
2. Restorative Treatments											1,067	1,067		
C. Other											13,925	13,925		
D. <b>Total Physical Therapy Treatments</b>											17,265	17,265		
8. Total Number of Speech Therapy Treatments														
A. Medicare - Part B											582	582		
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments											31	31		
2. Restorative Treatments											282	282		
C. Other											2,300	2,300		
D. <b>Total Speech Therapy Treatments</b>											3,195	3,195		
9. Total Number of Occupational Therapy Treatments														
A. Medicare - Part B											2,132	2,132		
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments											116	116		
2. Restorative Treatments											1,045	1,045		
C. Other											12,847	12,847		
D. <b>Total Occupational Therapy Treatments</b>											16,140	16,140		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N	859-C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	249,625	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	118,825	2,086				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	149,330	5,460				
5. Dietary Service						
a. Head Dietitian	67,880	2,086				
b. Food Service Supervisor	64,994	2,086				
c. Dietary Workers	267,035	18,754				
6. Housekeeping Service						
a. Head Housekeeper	27,499	2,086				
b. Other Housekeeping Workers	187,797	12,847				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	17,332	590				
b. Other Maintenance Workers	76,382	3,584				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	171,246	10,580				
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	201,345	3,835				
b. RN						
1. Direct Care	575,678	15,139				
2. Administrative**	214,503	6,868				
c. LPN						
1. Direct Care	809,654	26,184				
2. Administrative**						
d. Aides and Attendants	1,232,978	69,253				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	158,662	7,640				
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	70,157	2,712				
n. Marketing	18,049	521				
o. Other (Specify)						
See Attached Schedule	102,756	4,678				
A-13. Total Salary Expenditures	4,781,727	199,075				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 46,013	2,278				
Admissions	56,743	2,400				
<b>Total</b>	<b>\$ 102,756</b>	<b>4,678</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Contract Dysphagia (Disallowed on Pg 28a)	\$ 1,236	5				
Respiratory Therapist (Disallowed on Pg 28a)	1,392	14				
Peripheral / Midline Insertion (Disallowed on Pg 28a)	3,525	196				
COVID Related Therapy	2,000	No Hours				
<b>Total</b>	<b>\$ 8,153</b>	<b>215</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>



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

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2021	11			37	
Name	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
<b>Section I - Operators/Owners</b>							
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>							

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

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

Name of Facility (as licensed)		License No.	Report for Year Ended		Page	of			
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		859-C	9/30/2021		12	37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
John Miller	249,625		Non Discriminatory	Administrator	2,086	A2			
<b>Section IV - Assistant Administrators</b>									
Michelle C Quattrocchi	118,825		Non Discriminatory	Assistant Administrator	2,086	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	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	4,980	74				
3. Pharmacist	13,066	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	288,342	4,301				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,000	260				
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	95,535	1,422				
b. Other						
10. Occupational Therapist						
a. Resident Care	269,315	4,012				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	30,000	416				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	11,535	200				
d. Other						
12. Other (Specify)						
See Attached Schedule	8,153	215				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>792,926</b>	<b>10,900</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

**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 an		License No. 859-C	Report for Year Ended 9/30/2021	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	
Dr. Yahya Qureshi, 12 Case St Suite 103 Norwich CT 06360	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	Peripheral / Midline Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting, PO Box 265 Waterbury CT 06720	MDS Consulting (RN Admin)	<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	
Ventura Medstaff- PO Box 3544 Omaha NE 68103	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services- 494 Broad Street, Suite 302 Newark NJ 07102	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Chenita Barrett, N/A	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LDRN Inc	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-A	859-C	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 102,262	102,262			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 404,787	404,787			
5. Health Insurance	\$ 372,621	372,621			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 4,456	4,456			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 103,926	103,926			
<b>d. Accounting and Auditing</b>	\$ 29,240	29,240			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 4,167	4,167			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 35,078	35,078			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 7,351	7,351			
2. Cellular Phones	\$ 708	708			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 240	240			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 510,703	510,703			
<b>Subtotal</b>	\$ 1,575,539	1,575,539			

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 4,456		
<b>Total</b>	\$ 4,456	\$ -	\$ -

---

**Schedule of Other Taxes**

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

---

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

Name of Facility	License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute	859-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		1,575,539	1,575,539		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 3,060	3,060			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,617	4,617			
5. Education Expenses Related to Seminars and Conventions	\$ 3,767	3,767			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 1,699	1,699			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 1,018	1,018			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 9,248	9,248			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,880	2,880			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 350	350			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 255	255			
9. Subscriptions	\$ 405	405			
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> )	\$ 305,592	305,592			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 27,285	27,285			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,935,715	1,935,715			

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

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

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

## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Page 28)	\$ 9,248		
<b>Total Other Advertising</b>	\$ 9,248	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 350		
<b>Total Dues</b>	\$ 350	\$ -	\$ -

## Schedule of Contributions

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

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Admin Expense>Licenses	\$ 9,721		
Admin Expense>Fines, Penalties & Settlements (Disallowed on Pg 28a)	650		
Admin Expense>Late Fees (Disallowed on Pg 28a)	8,239		
Admin Expense>Bank Fees (\$690 Disallowed on Pg 28a)	1,848		
Admin Expense>Startup Costs (Disallowed on Pg 28a)	408		
Employee Food (Disallowed on Pg 28a)	1,418		
Employee Relations (Disallowed on Pg 28a)	1,818		
Indirect COVID Expense	683		
Admin & Gen>COVID Related Expense	2,500		
<b>Total Other Administrative and General</b>	\$ 27,285	\$ -	\$ -



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

Name of Facility	License No.	Report for Year Ended	Page of
93 W Main Operating, LLC d/b/a Norwic	859-C	9/30/2021	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 93 W Main Operating, LLC d/b/a Norwich Sub-Acute		License No. 859-C	Report for Year Ended 9/30/2021	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 279,362	279,362		
2.	Non-Food Supplies	\$ 10,398	10,398		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (Specify) _____					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 289,760	289,760		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute at		859-C	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*	Lbs.					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$					
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
	Amt. \$					
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.					
	Amt. \$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$					
c. Other (Specify) Other Laundry Supplies	\$	17,950	17,950			
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>17,950</b>	<b>17,950</b>			
<b>3E. Laundry Questionnaire</b>						
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost. \$10,403			
J. Did you receive revenue from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt. \$72,000			
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item) 30 IV 8					

\* 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	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc. )</i>	Amt. \$	26,020	26,020		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other ( <i>Specify</i> )	\$				
4D.	<b>Total Housekeeping Expenditures (4a + b + c )</b>	\$	26,020	26,020		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from McKesson	\$	276,879	276,879		
b.	Medicine Cabinet Drugs	\$	3,535	3,535		
c.	Medical and Therapeutic Supplies	\$	95,206	95,206		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	2,669	2,669		
f.	X-rays and Related Radiological Procedures***	\$	9,537	9,537		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	48,207	48,207		
i.	Recreation	\$	17,707	17,707		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	72,667	72,667		
5M.	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	526,407	526,407		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Nursing Expense>Supplies>COVID19	\$ 45,022		
Nursing Expense>Minor Equip & Supplies (Disallowed on Pg 29a)	890		
Nursing Expense>Sanitation & Incineration	301		
Nursing Expense>Equip-Rental (Disallowed on Pg 29a)	17,284		
Nursing Expense>Data Processing	9,170		
<b>Total Other Resident Care</b>	<b>\$ 72,667</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		License No. 859-C	Report for Year Ended 9/30/2021	Page of 21   37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No						
Caretech Group	1123 McDonald Ave Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Purchasing Company	16,800			16	m11
On-Time IT Solutions Inc	154 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	IT	32,260			16	m11
Sterling Superior Services	PO Box 62 Bozrah, Ct 06334	<input type="radio"/>	<input checked="" type="radio"/>	Sanitation	14,678			22	6f
LTC Consulting Services	7 Randolph Road, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	Billing and Fiscal Services	220,000			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
93 W Main Operating, LLC d/b/a Norwich Su	859-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 16,404	16,404				
b. Heat	\$ 53,401	53,401				
c. Light & Power	\$ 150,292	150,292				
d. Water	\$ 71,224	71,224				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 814	814				
f. Other ( <i>itemize</i> )	\$ 37,487	37,487				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 329,622</b>	<b>329,622</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 63,507	63,507				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 28,483	28,483				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 91,990</b>	<b>91,990</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,080,715	2,080,715				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 75,526	75,526				
c. Personal property taxes	\$ 31,561	31,561				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 2,279,792</b>	<b>2,279,792</b>				

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

**Schedule of Other Repairs and Maintenance**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Maintenance Expense>Supplies	\$ 2,812		
Maintenance Expense>Supplies>COVID19	440		
Maintenance Expense>Sanitation & Incineration	14,678		
Maintenance Expense>Extermination	1,152		
Maintenance Expense>Snow Removal	6,860		
Maintenance Expense>Landscaping	4,250		
Maintenance Expense>Fire Drill	4,664		
Maintenance Expense>Contracted Service	1,738		
Maintenance Expense>Contracted Service>COVID19	893		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 37,487</b>	<b>\$ -</b>	<b>\$ -</b>



**Depreciation Schedule**

Name of Facility		License No.		Report for Year Ended		Page		of	
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		859-C		9/30/2021		23		37	
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
<b>A. Land Improvements</b>									
1. Acquired prior to this report period	15,542		15,542		N/A	N/A			
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period	4,994,566		4,994,566	4,484,529	S/L	Various	60,578		
2. Disposals (attach schedule)	(14,693)		(14,693)	(14,693)					
3. Acquired during this report period (attach schedule)	40,548		40,548		S/L	Various	2,929		63,507
B-4. Subtotal									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period	145,298		145,298	145,298	S/L	Various			
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
a. 2013 Chevy Express	42,663		42,663	42,663	S/L	5			
b.									
c.									
d.									
<b>2. Movable Equipment</b>									
a. Acquired prior to this report period	1,787,447		1,787,447	1,737,254	S/L	Various	26,699		
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)	6,820		6,820		S/L	Various	1,784		
D-3. Subtotal									28,483
<b>E. Total Depreciation</b>									91,990

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/10/2021	Repair /replace asphalt walkways Repair concrete loading dock ramp , Repair	\$ 9,500	15	\$ 633
5/31/2021	install new accelerator	2,146	15	143
5/31/2021	install new door	4,987	10	499
5/31/2021	replace 4" main	1,560	15	104
5/31/2021	life safety repairs smoke barriers	3,800	10	380
6/4/2021	Architectural Services	4,100	20	205
8/1/2021	new flame sensor in boiler	2,875	15	192
9/10/2021	carrier 5-ton System replacement	3,474	15	232
9/10/2021	carrier 5-ton System replacement	4,632	15	309
7/31/2021	5 ton carrier condenser and a-coil	3,474	15	232
<b>Total additions for Building Improvement</b>		\$ 40,548		\$ 2,929 *
<b>Deletions:</b>				
Var	Case Electric - Dec 2019	\$ (2,700)		
Var	H&E - (\$1100 from Jun 2020 & 1500 Nov 2020)	(2,340)		
Var	Jones & Jones (July 2019)	(8,460)		
Var	John Miller (Sept 2019)	(1,193)		
<b>Total deletions for Building Improvement</b>		\$ (14,693)		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

Total deletions for Non-Movable Equipmen		\$	-	\$ -

\*\*

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

---

Schedule of Movable Equipment Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
12/18/2020	Overbed table	\$ 512	10	\$ 51
2/27/2021	Overlay system	1,587	10	159
10/12/2020	Dell latitude laptop	1,214	3	405
12/8/2020	opti plex 3080	2,465	3	822
12/16/2020	opti plex 3080	760	3	253
10/31/2020	Sales Tax - ontime dell laptop	77	3	26
12/31/2020	Sales Tax - opti plex 3080 x2	205	3	68
<b>Total additions for Movable Equipmen</b>		<b>\$ 6,820</b>		<b>\$ 1,784 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		<b>\$ -</b>		<b>\$ - **</b>

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

Schedule of Leasehold Improvements Acquired during this report peri

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

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

**Amortization Schedule\***

Name of Facility	Date of Acquisition		License No.	Report for Year Ended	Page	of			
	Month	Year							
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N			859-C	9/30/2021	24	37			
Item	Month	Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* 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.

Nonrichtown Convalescent Home, Inc.  
 Cost Report Year 2021  
 Medicaid Cost Report - Depreciation Summary - Operating Co

Land	Historical Cost	Method	Life	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	9/30/2021 Depreciation Expense	9/30/2021 Accumulated Depreciation	Net Book Value
Per 2010 Cost Report	15,542									15,542
<b>Total Land</b>	<b>15,542</b>									<b>15,542</b>
<b>Building &amp; Building Improvements</b>										
Prior to 2004	3,659,581	S/L	VAR		3,659,581		3,659,581		3,659,581	
2004 Additions	22,347	S/L	10		22,347		22,347		22,347	
2005 Additions	73,320	S/L	10		73,320		73,320		73,320	
2006 Additions	34,430	S/L	5		34,430		34,430		34,430	
2008 Additions	169,987	S/L	10		169,987		169,987		169,987	0
2010 Additions	47,739	S/L	10	4,774	47,739	22,037	209,349	22,037	47,739	(0)
2011 Additions	246,914	S/L	Var	22,037	187,313	22,037	209,349	22,037	231,386	15,528
<b>Total prior to 2022</b>	<b>4,254,318</b>			<b>26,811</b>	<b>4,194,717</b>	<b>22,037</b>	<b>4,216,754</b>	<b>22,037</b>	<b>4,238,790</b>	<b>15,528</b>
<b>2012 Additions</b>										
WALLPAPER AND PAINT 6 ROOMS	5,397	S/L	5		5,397		5,397		5,397	(0)
ELECTRICAL ADDITIONS	3,084	S/L	20	154	1,156	154	1,310	154	1,464	1,620
PAINTING/WALLPAPERING WEST WING	6,590	S/L	5		6,590		6,590		6,590	0
PAINTING/WALLPAPERING	3,385	S/L	5		3,386		3,386		3,386	(0)
PAINTING/WALLPAPERING	3,385	S/L	5		3,386		3,386		3,386	(0)
PAINTING/WALLPAPERING	5,397	S/L	5		5,397		5,397		5,397	(0)
LANDSCAPING	47,702	S/L	10	4,770	35,776	4,770	40,546	4,770	45,316	2,386
UPPER PARKING LOT EXPANSION	18,500	S/L	20	925	6,938	925	7,863	925	8,788	9,713
DRIVEWAY TAX	1,175	S/L	20	59	441	59	500	59	559	615
ADARAMP	15,390	S/L	20	770	5,773	770	6,543	770	7,313	8,077
<b>Total 2012 Additions</b>	<b>110,005</b>			<b>6,678</b>	<b>74,239</b>	<b>6,678</b>	<b>80,917</b>	<b>6,678</b>	<b>87,595</b>	<b>22,410</b>
<b>2014 Additions</b>										
400kw GENERATOR	241,721	S/L	20	12,086	69,495	12,086	81,581	12,086	93,667	148,054
AWNING FOR PATIENT PATIO	6,861	S/L	5	1,372	6,174	687	6,861		6,861	(0)
ELECTRICAL HOOKUP FOR WALKIN FREEZER	3,084	S/L	20	154	501	154	655	154	809	2,276
LABOR&MATERIAL TO INSTALL WALKIN FRIDGE	18,015	S/L	15	1,201	3,903	1,201	5,104	1,201	6,305	11,710
NOR-LAKE WALKIN FRIDGE/FREEZER	34,579	S/L	15	2,305	7,491	2,305	9,796	2,305	12,101	22,478
HARTFORD PROVISION ARCHITECT FEES WALK	4,254	S/L	15	284	913	284	1,207	284	1,491	2,763
<b>Total 2014 Additions</b>	<b>308,514</b>			<b>17,402</b>	<b>88,487</b>	<b>16,717</b>	<b>103,204</b>	<b>16,030</b>	<b>121,234</b>	<b>187,280</b>
<b>2015 Additions</b>										
WANDERGUARD UPGRADE	3,288	S/L	5	656	3,288		3,288		3,288	(0)
NEW GUTTERS	7,896	S/L	20	395	1,975	395	2,370	395	2,765	5,131
FACILITY WIDE LIGHTING UPGRADE	148,731	S/L	30	4,958	24,790	4,958	29,748	4,958	34,706	114,025
NDPHU LIGHTING REBATE	(48,948)	S/L	30	(1,632)	(8,160)	(1,632)	(9,792)	(1,632)	(11,424)	(37,524)
REPAIR TO SPRINKLER SYSTEM	6,375	S/L	15	425	2,137	425	2,562	425	2,977	3,398
LOCHINVAR HOLDING TANKS	6,500	S/L	20	325	1,625	325	1,950	325	2,275	4,225
<b>Total 2015 Additions</b>	<b>125,842</b>			<b>5,127</b>	<b>25,645</b>	<b>4,471</b>	<b>30,116</b>	<b>4,471</b>	<b>34,587</b>	<b>89,255</b>

Norwichtown Convalescent Home, Inc.

Cost Report Year 2021  
 Medicaid Cost Report - Depreciation Summary - Operating Co

	Historical Cost	Method	Life	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	9/30/2021 Depreciation Expense	9/30/2021 Accumulated Depreciation	Net Book Value
<b>2014 Adjustments from Myers &amp; Stauffer LLC (Adjusted on 2015 Report)</b>										
CALL BELL SYSTEM	65,873.95	S/L	20	3,294	19,489	3,294	22,783	3,794	26,077	39,797
CALL BELL SYSTEM	41,318.18	S/L	20	2,066	12,224	2,066	14,290	2,066	16,356	24,963
CALL BELL SYSTEM	22,834.00	S/L	20	1,132	6,697	1,132	7,829	1,132	8,961	13,673
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	316	1,765	316	2,081	316	2,397	2,347
SIGN ON FRONT LAWN	3,509.55	S/L	5	351	3,510	351	3,510	351	3,510	(0)
LOCHINVAR REPLACEMENT	5,168.61	S/L	15	345	1,839	345	2,184	345	2,529	2,639
<b>Total 2014 Adj from Myers &amp; Stauffer</b>	<b>143,248</b>			<b>7,504</b>	<b>45,574</b>	<b>7,153</b>	<b>52,677</b>	<b>7,153</b>	<b>59,830</b>	<b>83,418</b>
<b>2015 Disposals</b>										
COLONIAL CARPET 2005	(9,291)	S/L	10	-	(9,291)	-	(9,291)	-	(9,291)	0
COLONIAL CARPET 11012006	(2,815)	S/L	10	-	(2,815)	-	(2,815)	-	(2,815)	0
<b>Total 2015 Disposals</b>	<b>(12,106)</b>			<b>-</b>	<b>(12,107)</b>	<b>-</b>	<b>(12,107)</b>	<b>-</b>	<b>(12,107)</b>	<b>0</b>
<b>2016 Additions</b>										
SPRINKLER REPAIR	9,786	S/L	25	391	1,564	391	1,955	391	2,346	7,440
O2 ROOM ON WEST WING	6,889	S/L	15	459	1,836	459	2,295	459	2,754	4,135
ELECTRIC FOR O2 ROOM	1,820	S/L	20	91	364	91	455	91	546	1,274
<b>Total 2016 Additions</b>	<b>18,495</b>			<b>941</b>	<b>3,764</b>	<b>941</b>	<b>4,705</b>	<b>941</b>	<b>5,646</b>	<b>12,849</b>
<b>2018 Additions</b>										
Install New Sprinkler Valve, Accelerator & Air Comp	3,339	S/L	15	223	446	223	669	223	892	2,447
Repair Sprinkler Leak	3,378	S/L	15	225	450	225	675	225	900	2,478
Fire Door	2,650	S/L	20	133	266	133	399	133	532	2,118
Repair to Sprinkler System	3,507	S/L	15	234	468	234	702	234	936	2,571
Replace Piping to Hot Water Storage	1,450	S/L	15	97	194	97	291	97	388	1,062
<b>Total 2018 Additions</b>	<b>14,324</b>			<b>912</b>	<b>1,824</b>	<b>912</b>	<b>2,736</b>	<b>912</b>	<b>3,648</b>	<b>10,676</b>
<b>2019 Additions</b>										
Fire Door	2,175	S/L	20	109	218	109	327	109	436	1,852
Fire Door	471	S/L	24	24	48	24	72	24	96	399
Fire Door	4,358	S/L	20	218	436	218	654	218	872	3,704
Quick Response sprinkler head architectural services	2,310	S/L	15	154	308	154	462	154	616	1,848
smoke detectors	9,400	S/L	10	627	1,254	627	1,881	627	2,508	7,519
<b>Total 2019 Additions</b>	<b>20,043</b>			<b>1,265</b>	<b>2,530</b>	<b>1,265</b>	<b>3,795</b>	<b>1,265</b>	<b>5,055</b>	<b>16,248</b>
<b>2020 Additions</b>										
Repair and replace dry system	1,805	S/L	15	120	240	120	360	120	480	1,565
Tiles and insulation	680	S/L	15	45	90	45	135	45	135	590
repair rear walk side	1,500	S/L	15	100	200	100	300	100	300	1,300
replaced 2 panels	4,350	S/L	15	290	580	290	870	290	863	3,770
Fire door replacement	359	S/L	20	48	96	48	144	48	144	863
Lockinvar Boiler	3,499	S/L	15	233	466	233	699	233	932	3,033
Repairs and service for pipes	1,440	S/L	10	144	288	144	444	144	444	1,152
Pin stripe parking lot handicap area	1,100	S/L	10	110	220	110	330	110	330	860
<b>Total 2020 Additions</b>	<b>15,333</b>			<b>1,090</b>	<b>2,180</b>	<b>1,090</b>	<b>3,270</b>	<b>1,090</b>	<b>4,360</b>	<b>13,153</b>
<b>2019 Disposals</b>										
Replace Piping to Hot Water Storage	(1,450)	S/L	15	-	(97)	-	(97)	-	(97)	0
<b>Total 2019 Disposals</b>	<b>(1,450)</b>			<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>0</b>
<b>2021 Additions</b>										
Repair /replace asphalt walkways Repair concrete	9,500	S/L	15	-	-	-	-	-	-	9,500
<b>Total 2021 Additions</b>	<b>9,500</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,500</b>
<b>2021 Disposals</b>										
Case Electric - Dec 2019	(2,700)			-	-	-	-	-	-	(2,700)
H&E - (\$1,100 from Jun 2020 & 1500 Nov 2020	(2,340)			-	-	-	-	-	-	(2,340)
Jones & Jones (July 2019)	(8,460)			-	-	-	-	-	-	(8,460)
John Miller (Sept 2019)	(1,193)			-	-	-	-	-	-	(1,193)
<b>Total 2021 Disposals</b>	<b>(14,693)</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,693)</b>
<b>Total Building Improvements</b>	<b>4,989,373</b>			<b>66,641</b>	<b>4,473,262</b>	<b>61,265</b>	<b>4,484,526</b>	<b>61,211</b>	<b>4,531,043</b>	<b>458,331</b>

Nonwichtown Convalescent Home, Inc.

Cost Report Year 2021  
 Medical Cost Report - Depreciation Summary - Operating Co

	Historical Cost	Method	Life	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	9/30/2021 Depreciation Expense	9/30/2021 Accumulated Depreciation	Net Book Value
<b>Non-Moveable Equipment</b>										
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	8,418	84,188	-	84,188	-	84,188	0
2011 Additions	12,545	S/L	5	-	12,545	-	12,545	-	12,545	0
<b>Total prior to 2011</b>	<b>201,469</b>			<b>8,418</b>	<b>201,469</b>		<b>201,469</b>		<b>201,469</b>	<b>0</b>
<b>2016 Disposals</b>										
CC SERVER FOR NORWICHTOWN	(12,545)	S/L	5.00	-	(12,545)	-	(12,545)	-	(12,545)	-
AVAYA PHONE SYSTEM	(13,833)	S/L		-	(13,833)	-	(13,833)	-	(13,833)	-
GENERATOR B982	(29,793)	S/L		-	(29,793)	-	(29,793)	-	(29,793)	-
Total 2016 Disposals	(56,171)			-	(56,171)	-	(56,171)	-	(56,171)	-
<b>Total Non-Moveable Equipment</b>	<b>145,298</b>			<b>8,418</b>	<b>145,298</b>		<b>145,298</b>		<b>145,298</b>	<b>0</b>



Nonvictown Convalescent Home, Inc.

Cost Report Year 2021  
 Medicaid Cost Report - Depreciation Summary - Operating Co

	Historical Cost	Method	Life	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	9/30/2021 Depreciation Expense	9/30/2021 Accumulated Depreciation	Net Book Value
Moveable Equipment										
Prior to 2004	1,362,809	S/L	VAR		1,362,809		1,362,809		1,362,809	-
2004 Additions	4,738	S/L	5		4,738		4,738		4,738	-
2005 Additions	18,084	S/L	5		18,084		18,084		18,084	-
2006 Additions	3,257	S/L	10		3,257		3,257		3,257	-
2006 Additions	15,787	S/L	15	1,053	14,734	1,053	15,787		15,787	0
2007 Additions	17,719	S/L	15	1,181	16,538	1,181	17,719		17,719	582
2007 Additions	8,041	S/L	10		8,041		8,041		8,041	0
2007 Additions	29,134	S/L	10		29,134		29,134		29,134	0
2008 Additions	24,838	S/L	10		24,838		24,838		24,838	0
2008 Additions	12,936	S/L	5		12,936		12,936		12,936	-
2009 Additions	4,216	S/L	5		4,216		4,216		4,216	-
2009 Additions	20,002	S/L	10	1,001	19,001		20,002		20,002	-
2009 Additions	8,882	S/L	5		8,882		8,882		8,882	-
2009 Additions*	(7,547)	S/L	5		(7,547)		(7,547)		(7,547)	-
2011 Additions	7,373	S/L	5		7,373		7,373		7,373	-
<b>Total Prior to 2011</b>	<b>1,530,269</b>			<b>3,235</b>	<b>1,525,743</b>	<b>2,234</b>	<b>1,527,977</b>	<b>1,699</b>	<b>1,529,676</b>	<b>593</b>
2012 Additions										
CHAIR BEDS	5,172	S/L	15		345		345		345	1,895
FURNITURE IN WEST WING	6,128	S/L	10		613		613		613	305
FLAT PANEL TVS	3,924	S/L	5		785		785		785	0
PT ROOM DESKS	3,722	S/L	20		186		186		186	1,955
WEST WING FURNITURE	6,128	S/L	10		613		613		613	305
FURNITURE	15,848	S/L	10	1,585	14,263	1,585	15,848		15,848	791
WEST WING FURNITURE	6,128	S/L	10		613		613		613	305
WEST WING ROOM FURNITURE	6,128	S/L	10		613		613		613	305
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10		613		613		613	305
DIRECT SUPPLY WEST WING FURNITURE	12,240	S/L	10		12,240		12,240		12,240	306
10 POC STATIONS	3,907	S/L	5		781		781		781	(0)
6 Dell Vostro Workstations	2,629	S/L	.5		3,155		3,155		3,155	(0)
4 DELL VOSTRO WORKSTATIONS	84,210			10,334	70,689	1,254	71,943	5,794	77,737	6,474

Nonwithtown Convalescent Home, Inc.

Cost Report Year 2021

Medicaid Cost Report - Depreciation Summary - Operating Co

2013 Additions	Historical Cost	Method	Life	9/30/2019		9/30/2020		9/30/2021		Net Book Value
				Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	
New Timeslock System	7,583	S/L	3		7,583		7,583		7,583	
Steam Table	2,498	S/L	5		2,498		2,498		2,498	0
Beds	2,945	S/L	3		2,945		2,945		2,945	(0)
Beds H/L/O	5,428	S/L	5		5,428		5,428		5,428	(0)
Beds for West Wing	4,863	S/L	5		4,863		4,863		4,863	(0)
Dining Room Tables	5,089	S/L	5		5,089		5,089		5,089	(0)
Speed Scrubber	3,977	S/L	5		3,977		3,977		3,977	(0)
Dining Room Armchairs	12,913	S/L	5		12,913		12,913		12,913	0
Patio Furniture for Residents	2,530	S/L	5		2,530		2,530		2,530	0
Resident Room Furniture	47,950	S/L	5		47,950		47,950		47,950	0
<b>2013 Total Additions</b>	<b>95,776</b>				<b>95,776</b>		<b>95,776</b>		<b>95,776</b>	<b>(0)</b>
<b>2014 Additions</b>										
CALL BELL SYSTEM	66,873.95	S/L	20	3,294	19,489	3,294	22,783	3,294	26,077	39,797
CALL BELL SYSTEM	41,318.18	S/L	20	2,066	12,224	2,066	14,290	2,066	16,356	24,963
CALL BELL SYSTEM	22,634.00	S/L	20	1,132	6,697	1,132	7,829	1,132	8,961	13,673
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	316	1,765	316	2,081	316	2,397	2,346
SIGN ON FRONT LAWN	3,509.55	S/L	5	351	3,510		3,510		3,510	(0)
LOCHINVAR REPLACEMENT	5,168.61	S/L	15	345	1,839	345	2,184	345	2,529	2,640
WANDERGUARD UPGRADE	2,589.82	S/L	3		2,590		2,590		2,590	
BEDS AND FOOTBOARDS	12,591.63	S/L	12	1,049	5,410	1,049	6,459	1,049	7,518	5,073
<b>2014 Total Additions</b>	<b>158,429</b>			<b>8,533</b>	<b>53,533</b>	<b>8,202</b>	<b>61,735</b>	<b>8,202</b>	<b>69,937</b>	<b>88,492</b>
<b>2014 Adjustments from Myers &amp; Stauffer LLC (adjusted on 2015 Report)</b>										
CALL BELL SYSTEM	(65,874)	S/L	20	(3,294)	(19,489)	(3,294)	(22,783)	(3,294)	(26,077)	(39,797)
CALL BELL SYSTEM	(41,318)	S/L	20	(2,066)	(12,224)	(2,066)	(14,290)	(2,066)	(16,356)	(24,963)
CALL BELL SYSTEM	(22,634)	S/L	20	(1,132)	(6,697)	(1,132)	(7,829)	(1,132)	(8,961)	(13,673)
LOCHINVAR REPLACEMENT	(4,743)	S/L	15	(316)	(1,765)	(316)	(2,081)	(316)	(2,397)	(2,346)
SIGN ON FRONT LAWN	(3,510)	S/L	5	(351)	(3,510)	(702)	(4,212)	702	(3,510)	0
LOCHINVAR REPLACEMENT	(5,169)	S/L	15	(345)	(1,839)	(345)	(2,184)	(345)	(2,529)	(2,639)
<b>Total 2014 Adj from Myers &amp; Stauffer</b>	<b>(143,248)</b>			<b>(7,904)</b>	<b>(45,524)</b>	<b>(7,855)</b>	<b>(53,379)</b>	<b>(6,451)</b>	<b>(59,830)</b>	<b>(83,418)</b>
<b>2015 Additions</b>										
NEW POC FOR EAST WING	1,224	S/L	3	(408)	1,224	408	1,632		1,224	0
NEW MATTRESSES	5,274	S/L	3	1,055	5,274	3	5,274	(408)	5,274	0
<b>2015 Total Additions</b>	<b>6,498</b>			<b>647</b>	<b>6,495</b>	<b>411</b>	<b>6,906</b>	<b>(408)</b>	<b>6,498</b>	<b>0</b>

Newlitchtown Convalescent Home, Inc.

Cost Report Year 2021

Medicaid Cost Report - Depreciation Summary - Operating Co

	Historical Cost	Method	Life	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	9/30/2021 Depreciation Expense	9/30/2021 Accumulated Depreciation	Net Book Value
<b>2015 Disposals</b>										
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)	-
<b>2015 Total Disposals</b>	<b>(20,276)</b>				<b>(20,276)</b>		<b>(20,276)</b>		<b>(20,276)</b>	
<b>2016 Additions</b>										
DELL R430 SERVER AND BACK UP APPLIANCE	18,061	S/L	5	3,612	14,448	3,612	18,060	-	18,061	-
TIME CLOCK FOR PBJ	5,018	S/L	3	-	5,018	-	5,018	-	5,018	-
OXYGEN CONCENTRATORS	9,700	S/L	10	970	3,880	970	4,850	970	5,820	3,880
ULTRA STIM REHAB EQUIPMENT	5,351	S/L	7	764	3,056	764	3,820	764	4,584	767
DIATHERMY UNIT REHAB EQUIPMENT	17,235	S/L	10	1,724	6,896	1,724	8,620	1,724	10,344	6,891
<b>2016 Total Additions</b>	<b>55,365</b>			<b>7,070</b>	<b>33,298</b>	<b>7,070</b>	<b>40,368</b>	<b>3,459</b>	<b>43,827</b>	<b>11,538</b>
<b>2016 Disposals</b>										
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)	-
<b>2016 Total Disposals</b>	<b>(15,323)</b>				<b>(15,323)</b>		<b>(15,323)</b>		<b>(15,323)</b>	
<b>6/30/2017 Addition</b>										
Electric Beds	13,772	S/L	12	1,148	3,444	1,148	4,592	1,148	5,740	8,032
<b>6/30/2017 Total Additions</b>	<b>13,772</b>			<b>1,148</b>	<b>3,444</b>	<b>1,148</b>	<b>4,592</b>	<b>1,148</b>	<b>5,740</b>	<b>8,032</b>
<b>9/30/2017 Addition</b>										
Wander Guards	2,003	S/L	5	401	902	401	1,303	401	1,704	299
<b>9/30/2017 Total Additions</b>	<b>2,003</b>			<b>401</b>	<b>902</b>	<b>401</b>	<b>1,303</b>	<b>401</b>	<b>1,704</b>	<b>299</b>
<b>2018 Additions</b>										
2-HI Low Beds	2,168	S/L	12	181	362	181	543	181	724	1,444
Hot Buffet Cart	4,163	S/L	10	416	832	416	1,248	416	1,664	2,499
Sales Use Tax Buffet Cart	264	S/L	10	26	32	26	78	26	104	160
Auto Bipap	1,650	S/L	8	206	412	206	618	206	824	826
Copies Lease	44,220	S/L	5	8,844	17,688	8,844	26,532	8,844	35,376	8,844
<b>2018 Total Additions</b>	<b>52,465</b>			<b>9,673</b>	<b>19,346</b>	<b>9,673</b>	<b>29,019</b>	<b>9,673</b>	<b>38,692</b>	<b>13,773</b>
<b>2019 Additions</b>										
generator	1,026	S/L	5	205	205	205	410	205	615	411
Gravity 7 Pressure Redistribution Mattress	706	S/L	5	141	141	141	282	141	423	283
Thinlabs Touchscreen computer	1,317	S/L	3	439	439	439	878	439	1,317	-
Thinlabs Touchscreen computer	1,317	S/L	3	439	439	439	878	439	1,317	-
Thinlabs Touchscreen computer	1,317	S/L	3	439	439	439	878	439	1,317	-
Sales Use Tax Thinlabs Touchscreen Computers	251	S/L	3	84	84	84	168	84	251	394
Low Airloss and Alternating Pressure Mattress Syte	985	S/L	5	197	197	197	394	197	591	394
<b>2019 Total Additions</b>	<b>6,919</b>			<b>1,944</b>	<b>1,944</b>	<b>1,944</b>	<b>3,888</b>	<b>1,944</b>	<b>5,831</b>	<b>1,088</b>
<b>2020 Additions</b>										
Refrigerator	2,441	S/L	10	-	-	-	244	244	488	1,953
Reclining shower chair	968	S/L	15	-	-	-	65	65	130	838
Kit Drainage	1,847	S/L	10	-	-	-	185	185	370	1,477
Kit Drainage	1,999	S/L	10	-	-	-	200	200	400	1,599
Dell laptop	1,536	S/L	3	-	-	-	512	512	1,024	512
Sales Use Tax Laptop	88	S/L	3	-	-	-	33	33	66	32
<b>2020 Total Additions</b>	<b>8,890</b>						<b>1,239</b>	<b>1,239</b>	<b>2,478</b>	<b>6,412</b>

Northwicketown Convalescent Home, Inc.

Cost Report Year 2021  
 Medicaid Cost Report - Depreciation Summary - Operating Co

	Historical Cost	Method	Life	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	9/30/2021 Depreciation Expense	9/30/2021 Accumulated Depreciation	Net Book Value
<b>2019 Disposals</b>										
2 Hi Low Beds	(2,164)	S/L	12		(181)		(362)		(362)	(1,806)
Sales Use Tax Buffet Cart	(264)	S/L	10		(26)		(52)		(52)	(212)
Copier Lease	(44,220)	S/L	5		(8,844)		(17,688)		(17,688)	(26,532)
Auto Bipop	(1,650)	S/L	8		(206)		(412)		(412)	(1,238)
<b>2019 Total Disposals</b>	<b>(48,302)</b>				<b>(9,257)</b>		<b>(18,514)</b>		<b>(18,514)</b>	<b>(29,788)</b>
<b>2021 Additions</b>										
Overbed table	512	S/L	10					51	51	461
Overlay system	1,587	S/L	10					159	159	1,428
Dell latitude laptop	1,214	S/L	3					405	405	809
opti plex 3080	2,465	S/L	3					822	822	1,643
opti plex 3080	760	S/L	3					253	253	507
ontime dell laptop	77	S/L	3					26	26	51
opti plex 3080 x2	205	S/L	3					68	68	137
<b>2021 Total Additions</b>	<b>6,820</b>							<b>1,784</b>	<b>1,784</b>	<b>5,036</b>
<b>Total Movable Equipment</b>	<b>1,294,268</b>			<b>35,501</b>	<b>1,720,790</b>	<b>16,464</b>	<b>1,737,254</b>	<b>28,483</b>	<b>1,765,737</b>	<b>28,531</b>

Novichtown Convalescent Home, Inc.

Cost Report Year 2021  
 Medical Cost Report - Depreciation Summary - Operating Co

	Historical Cost	Method	Life	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	9/30/2021 Depreciation Expense	9/30/2021 Accumulated Depreciation	Net Book Value
<b>Vehicles</b>										
Prior to 2002	26,148	S/L	5	-	26,148	-	26,148	-	26,148	-
2009 Additions	7,416	S/L	5	-	7,416	-	7,416	-	7,416	-
2010 Additions	10,261	S/L	5	-	10,261	-	10,261	-	10,261	-
<b>Total Prior to 2013</b>	<b>43,825</b>	<b>S/L</b>	<b>Var.</b>		<b>43,825</b>		<b>43,825</b>		<b>43,825</b>	
<b>2013 Additions</b>										
2013 Chevy Express	42,663	S/L	5	-	42,663	-	42,663	-	42,663	-
<b>2013 Disposals</b>										
Cube Van 1993	(8,119)	S/L	5	-	(8,119)	-	(8,119)	-	(8,119)	-
Cube Van 2002	(18,029)	S/L	5	-	(18,029)	-	(18,029)	-	(18,029)	-
Cube Van 2008	(7,416)	S/L	5	-	(7,416)	-	(7,416)	-	(7,416)	-
Cube Van 2010	(10,261)	S/L	5	-	(10,261)	-	(10,261)	-	(10,261)	-
<b>Total 2013 Disposals</b>	<b>(43,825)</b>				<b>(43,825)</b>		<b>(43,825)</b>		<b>(43,825)</b>	
<b>Total Vehicles</b>	<b>42,663</b>				<b>42,663</b>		<b>42,663</b>		<b>42,663</b>	
<b>Total for 2021</b>	<b>\$ 5,987,144</b>			<b>110,560</b>	<b>6,332,013</b>	<b>77,729</b>	<b>6,409,742</b>	<b>80,684</b>	<b>6,490,426</b>	<b>502,400</b>
TI Linked	72,316			(9,973)	20,410	(9,973)	20,410	(9,973)	20,410	52,106
Plus Realty Assets	31,048							2,396	2,396	28,752
<b>F/S vs C/R Variance</b>	<b>(664)</b>			<b>24,170</b>	<b>(4,482)</b>	<b>87,702</b>	<b>5,389,331</b>	<b>101,863</b>	<b>5,491,311</b>	<b>450,299</b>
<b>F/S vs C/R NBV - Page 31, Line 89</b>	<b>\$ (450,299) (a)</b>									
<b>F/S vs C/R Depreciation - Page 36, Line F1</b>	<b>\$ (101,963) (b)</b>									
<b>Reserve for Dep. - Page 35, Line A2</b>	<b>28,752</b>									

(b) (4)

Norwichtown Convalescent Home, Inc.  
 Cost Report Year 2021

Medicaid Cost Report - Depreciation Summary - Realty Co

	Historical Cost	Method	Life	9/30/2021 Depreciatlo n Expense	9/30/2021 Accumulate d Depreciatlo n	Net Book Value
<b>Building &amp; Building Improvements</b>						
install new accelerator	2,146	S/L	15	143	143	2,003
install new door	4,987	S/L	10	499	499	4,488
replace 4" main	1,560	S/L	15	104	104	1,456
life safety repairs smoke barriers	3,800	S/L	10	380	380	3,420
Architectural Services	4,100	S/L	20	205	205	3,895
new flame sensor in boiler	2,875	S/L	15	192	192	2,683
carrier 5-ton System replacement	3,474	S/L	15	232	232	3,242
carrier 5-ton System replacement	4,632	S/L	15	309	309	4,323
5 ton carrier condenser and a-coil.	3,474	S/L	15	232	232	3,242
<i>Total Additions 2021</i>	<u>31,048</u>			<u>2,296</u>	<u>2,296</u>	<u>28,752</u>

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

Name of Facility 93 W Main Operating, LLC d/b/a Nor	License No. 859-C	Report for Year Ended 9/30/2021	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input 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	44,390				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Variable for LIBOR	Promissory Note		
b. Date Mortgage Obtained		07/01/17	09/26/19		
c. Interest Rate for the Cost Year		LIBOR + 3.25% Wi	3.31%		
d. Term of Mortgage (number of years)		5 Years	420 Months		
e. Amount of Principal Borrowed		8,250,000	16,327,600		
f. Principal balance outstanding as of 9/30/2021			15,575,805		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

**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 Not		859-C	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page )*



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

Name of Facility		License No.		Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a N		859-C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other ( <i>Specify</i> )				\$			
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 ( <i>Specify</i> )				\$	64,499	64,499	
Interest on Escrow / HUD Interest / Various Non Allowable							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	64,499	64,499	
14. Insurance							
a. Insurance on Property (buildings only)				\$	101,491	101,491	
b. Insurance on Automobiles				\$	4,630	4,630	
c. Insurance other than Property (as specified above)							
1. Umbrella ( <i>Blanket Coverage</i> )				\$			
2. Fire and Extended Coverage				\$			
3. Other ( <i>Specify</i> )				\$	26,536	26,536	
EPLI Ins / Surety Bond / Property & Casualty Ins							
14d. <b>Total Insurance Expenditures (14a.+ b + c)</b>				\$	132,657	132,657	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	11,177,075	11,177,075	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nurs				859-C	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	13	B10a	Occupational Therapy	\$ 269,315	269,315		
4.			Other - See attached Schedule	\$ 18,049	18,049		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 6,153	6,153		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 103,926	103,926		
10.			Accounting	\$			
10a.			Legal	\$ 918	918		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 9,248	9,248		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 16,412	16,412		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.	Var	Var	Laundry services to employees, guests and others who are not residents	\$ 92,792	92,792		
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 516,813	516,813		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	B12n	Marketing Salary	\$ 18,049		
<b>Total Other Salaries Adjustment</b>			\$ 18,049	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Contract Dysphagia	\$ 1,236		
13	B12o	Respiratory Therapist	1,392		
13	B12o	Peripheral / Midline Insertion	3,525		
<b>Total Other Fees Adjustments</b>			\$ 6,153	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Dues to Chamber of Commerce	\$ 255		
16	m13	Admin Expense>Fines, Penalties & Settlements	650		
16	m13	Admin Expense>Late Fees	8,239		
16	m13	Admin Expense>Bank Fees	690		
16	m13	Admin Expense>Startup Costs	408		
16	m13	Employee Food	1,418		
16	m13	Employee Relations	1,818		
15	Var	Benefits Associated with Marketing Salaries	2,934		
<b>Total Other A&amp;G Adjustments</b>			\$ 16,412	\$ -	\$ -

93 W Main Operating, LLC  
September 30, 2021  
Benefits Disallowance

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	18,049	Page 10
Total Salaries	<u>4,781,727</u>	TB Linked
Percent to Total Salaries	0.38%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	777,408	TB Linked
Marketing Benefits Disallowed	<b>2,934</b>	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N				859-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 516,813	516,813		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 276,879	276,879		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 9,537	9,537		
30.	20	5h	Laboratory	\$ 48,207	48,207		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,669	2,669		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 30,858	30,858		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 6,274	6,274		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 14,670	14,670		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 905,907	905,907		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 12,684		
20	5l	Nursing Expense>Minor Equip & Supplies (Disallowed on Pg 29a)	890		
20	5l	Nursing Expense>Equip-Rental (Disallowed on Pg 29a)	17,284		
<b>Total Other Ancillary Costs</b>			\$ 30,858	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

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

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Var	Var	Utilities Associated with 88 Clark Laundry (See Attached)	\$ 6,274		
<b>Total Other Property Adjustments</b>			\$ 6,274	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Various Non-Allowable Interest Expense	\$ 14,670		
<b>Total Other Adjustments</b>			\$ 14,670	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

93 W Main Operating, LLC  
Disallowance Schedule for Cable TV  
September 30, 2021

	<u>Amount</u>
Total Cable TV Expense acct # 80-232-00	\$ 16,284 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>
Revised Allowable Cost	\$ 3,600
<b>Disallowed Cable TV</b>	<b><u><u>\$ 12,684</u></u></b>



**93 W Main Disallowances - Laundry svcs provided to 88 Clark**

Laundry salaries / benefits / supplies

Laundry Income (salaries) - Pg. 30 / Line 1V8	72,000	
Laundry benefits - Pg. 15 / Lines 1a1 - 1a7	13,245	
Laundry supplies - Pg. 19 / Line 3c	7,547	
<b>Total laundry disallowance</b>	<b>92,792</b>	<b>Ties to page 28 / Line 25</b>

Laundry Benefits

Laundry salaries related to 88 Clark	72,000
Total salaries per page 10	4,781,727
% to total	1.51%

Benefits - Page 15 / Lines 1a1 - 1a7 879,670

Benefits disallowed 13,245

Laundry Supplies

		17,950	
Split of laundry salaries on 93 W Main	72,000	99,246	171,246 Ties to 93 W Main salaries
% of laundry salaries	42.04%	57.96%	
Laundry supplies allocated	7,547	10,403	17,950 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 42.04%

% of sq / ft related to work performed for 88 Clark 1.67%

Heat	53,401	Ties to page 22 / Line 6b
Light & Power	150,292	Ties to page 22 / Line 6c
Water	71,224	Ties to page 22 / Line 6d
Real estate taxes paid by lessor	-	Ties to page 22 / Line 10b
Insurance on Property	101,491	Ties to page 27 / Line 14a
Total utilities	376,408	

**Utilities associated with 88 Clark laundry 6,274 Ties to page 29 / Line 39**

**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 Norwic	859-C	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 4,155,193	4,155,193				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,620,875	3,620,875				
b. Medicare Room and Board Contractual Allowance **	\$ 7,005	7,005				
4. a. Private-Pay Residents and Other	\$ 2,198,509	2,198,509				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 187,023	187,023				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (187,023)	(187,023)				
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 336,290	336,290				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (296,646)	(296,646)				
c. Physical Therapy - Non-Medicare	\$ 136,078	136,078				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (76,162)	(76,162)				
4. a. Speech Therapy - Medicare	\$ 178,965	178,965				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (148,019)	(148,019)				
c. Speech Therapy - Non-Medicare	\$ 67,848	67,848				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (38,031)	(38,031)				
5. a. Occupational Therapy - Medicare	\$ 311,954	311,954				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (264,087)	(264,087)				
c. Occupational Therapy - Non-Medicare	\$ 125,306	125,306				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (71,381)	(71,381)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 5,399	5,399				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 213,418	213,418				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,462,514	10,462,514				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 181	181				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 1,107,300	1,107,300				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,107,481	1,107,481				
<b>VI. Total All Revenue</b> (III +V)	\$ 11,569,995	11,569,995				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 4,406		
30 II 6a	Revenue Adjustments>Medicare A	993		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 5,399</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Revenue>Private	532		
30 II 6b	Other Ancillary Rev>HMO	3,306		
30 II 6b	Other Ancillary Rev>Medicaid	172		
30 II 6b	Other Rev>HMO>Incentive Payments	9,205		
30 II 6b	Other Rev>Medicaid>COVID19	154,988		
30 II 6b	Revenue Adjustments>Commercial HMO	34,199		
30 II 6b	Revenue Adjustments>Hospice	(475)		
30 II 6b	Revenue Adjustments>Medicaid	2,216		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	4,014		
30 II 6b	Revenue Adjustments>Ancillary	5,261		
<b>Total Other Resident Revenue</b>		<b>\$ 213,418</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Claims	N/A	\$ 181		
<b>Total Interest Income</b>			<b>\$ 181</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Rev>PPP>COVID19	\$ 1,032,300		
30 IV 8	COVID Related Revenue	3,000		
30 IV 8	Other Rev>Laundry (See Attachment 29c for Disallowance Made)	72,000		
<b>Total Other Revenue</b>		<b>\$ 1,107,300</b>	<b>\$ -</b>	<b>\$ -</b>

### 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	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	933,488
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,208,834
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	14,632
a. _____				
b. _____				
c. _____				
d. See Schedule		14,632		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,156,954
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost	15,542	\$	15,542
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	4,989,373	\$	458,326
	Accum. Depreciation	4,531,047 Net		
4. Leasehold Improvements	*Historical Cost	Net	\$	
	Accum. Depreciation			
5. Non-Movable Equipment	*Historical Cost	145,298	\$	
	Accum. Depreciation	145,298 Net		
6. Movable Equipment	*Historical Cost	1,794,267	\$	28,530
	Accum. Depreciation	1,765,737 Net		
7. Motor Vehicles	*Historical Cost	42,663	\$	
	Accum. Depreciation	42,663 Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(362,477)
F/S vs CBR NBV		(450,299)		
See Schedule		87,822		
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	139,921

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

(Carry Total forward to next page)

## Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 7,571
31	A5	Prepaid Expenses>Rent	(168,007)
31	A5	Prepaid Expenses>Insurance	169,206
31	A5	Prepaid Expenses>Taxes	5,862
<b>Total Prepaid Expenses</b>			<b>\$ 14,632</b>

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 87,815
31	B9	Rounding	7
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 87,822</b>

## Schedule of Other Assets Page 32 Line D7

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

## Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 1,497,893
33	A12	Accrued Expenses>Capital Lease>Copier	(702)
33	A12	Accrued Expenses>Insurance - General Liability & Other	72,099
33	A12	Accrued Expenses>Insurance - EPLI	3,485
33	A12	Accrued Expenses>Insurance - Surety Bond	286
33	A12	Accrued Expenses>Insurance - Property	(117)
33	A12	Accrued Expenses>Insurance - Auto	234
33	A12	Accrued Expenses>Year End Adjustments	20,066
33	A12	Accrued Expenses>Workers Compensation	62,787
33	A12	Deferred Revenue>Medicare>COVID 19	1,064,972
33	A12	Deferred Revenue>Medicaid>COVID 19	132,272
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 2,853,275</b>

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

Page Ref	Line Ref	Description	
34	B4	Due To>HMO	\$ 47,563
34	B4	Due To>Hospice	\$ 3,858
34	B4	Due To>Medicaid	\$ 28,908
34	B4	Due To>Employee	\$ 4,334
34	B4	Due To>Owner	229
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 84,892</b>

### 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	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	2,296,875
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	31,048		
	Accum. Depreciation	2,296	Net	\$ 28,752
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
				\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			<b>\$</b>	<b>28,752</b>
D. Investment and Other Assets				
1. Deferred Deposits				
				\$
2. Escrow Deposits				
				\$ 12,747
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>				
				\$ 5,639,119
Name and Address		Amount	Loan Date	
Due To/From>Var		5,639,119	Var	
7. Other Assets <i>(itemize)</i>				
	Due To/From>Vendor	3,675		\$ 3,675
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			<b>\$</b>	<b>5,655,541</b>
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			<b>\$</b>	<b>7,981,168</b>

\* 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	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	825,241
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> )				\$	391,808
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	105
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> )				\$	2,853,275
_____					
_____					
See Schedule				2,853,275	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>4,070,429</b>

\* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,070,429	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 184,429	
Name and Address of Lender	Amount	Loan Date			
Due to Realty Norwich / New Haven	184,429	Var			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 84,892	
_____ _____ See Schedule				84,892	
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 269,321	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,339,750	




**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	9/30/2021	35	37	
Account			Amount		
<b>A. Reserves</b>					
1. Reserve for value of leased land			\$		
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	28,752	
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			\$	28,752	
<b>B. Net Worth</b>					
1. Owner's Capital			\$	(238,393)	
2. Capital Stock			\$		
3. Paid-in Surplus			\$		
4. Treasury Stock			\$		
5. Cumulated Earnings			\$	3,356,176	
6. Gain or Loss for Period					
	10/1/2020	thru	9/30/2021	\$	494,883
7. Total Net Worth			\$	3,612,666	
<b>C. Total Reserves and Net Worth</b>			\$	3,641,418	
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	7,981,168	

### 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	9/30/2021	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2020			\$	3,041,505
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,569,995
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,075,112
D.	Net Income or Deficit			\$	494,883
E.	Balance			\$	3,536,388
F.	Additions				
	1. Additional Capital Contributed <i>(itemize)</i>				
	Expenses Per Page 27	\$11,177,075			
	F/S vs C/R Depreciation	(101,963)			
	Total F/S Expenses	\$11,075,112			
	2. Other <i>(itemize)</i>				
	Prior Period Adjustments		(162,115)		
F-3.	Total Additions			\$	(162,115)
G.	Deductions				
	1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	238,393
	Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
Var		ner Capital Addi	238,393		
	2. Other Withdrawals <i>(Specify)</i>			\$	
	Purpose	Amount			
	3. Total Deductions			\$	(238,393)
H.	<b>Balance at End of Period</b>		09/30/21	\$	3,612,666

### 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 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
<b>Preparer/Reviewer Certification</b>					
<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 2/7/22		
Printed Name of Preparer Matthew S. Bovolack					
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, 2021, 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 10, 2022

Client: 93 W Main Operating, LLC  
 Engagement: Medicaid - 93 W Main Operating, LLC  
 Period Ending: 9/30/2021  
 Trial Balance: A.01 - TB-CCNH

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
10-001-02	Cash>Clearing>Payroll	213.00			213.00	(2,159.00)
10-010-95	Cash>Operating>Norwich	844,975.00			844,975.00	408,542.00
10-010-98	Cash>Operating>New London Realty	0.00			0.00	(1,610.00)
10-014-00	Cash>Petty Cash Facility	300.00			300.00	300.00
10-014-95	Cash>PettyCash>Norwich	7,489.00			7,489.00	7,066.00
10-015-00	Cash>Petty Cash PNA	750.00			750.00	750.00
10-060-95	Cash>Resident Trust>Norwich	74,761.00			74,761.00	76,429.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00	5,000.00
10-300-00	Cash>Escrow	12,747.00			12,747.00	12,747.00
11-102-00	Accounts Receivable>Medicare A	448,911.00			448,911.00	698,518.00
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	312,884.00			312,884.00	338,038.00
11-104-70	Accounts Receivable>Private>Old A/R	24,456.00			24,456.00	31,969.00
11-105-00	Accounts Receivable>HMO	408,497.00			408,497.00	186,801.00
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	10,215.00			10,215.00	(1,680.00)
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,526.00)			(6,526.00)	(6,526.00)
11-111-00	Accounts Receivable>Medicaid	292,221.00			292,221.00	239,539.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	13,230.00			13,230.00	13,230.00
11-112-00	Accounts Receivable>Income	46,133.00			46,133.00	68,061.00
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	(368,395.00)			(368,395.00)	(355,353.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	28,962.00			28,962.00	42,386.00
11-123-00	Accounts Receivable>Ancillary	51,312.00			51,312.00	44,139.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(108,497.00)			(108,497.00)	(108,497.00)
12-000-00	Prepaid Expenses	7,571.00			7,571.00	6,026.00
12-121-00	Prepaid Expenses>Rent	(168,007.00)			(168,007.00)	(168,007.00)
12-124-00	Prepaid Expenses>Insurance	169,206.00			169,206.00	100,235.00
12-126-00	Prepaid Expenses>Taxes	5,862.00			5,862.00	42,658.00
12-881-00	Prepaid Expenses>Workers Comp	0.00			0.00	0.00
13-128-00	Due From>Vendor Security Deposits	0.00			0.00	0.00
14-131-00	Fixed Assets>Leasehold Improvements	45,725.00			45,725.00	50,918.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	8,849.00			8,849.00	8,337.00
14-133-00	Fixed Assets>Medical Equipment	7,386.00			7,386.00	5,800.00
14-134-00	Fixed Assets>Computer Hardware	9,926.00			9,926.00	5,487.00
14-136-00	Fixed Assets>CIP	87,815.00			87,815.00	392,613.00
14-137-01	Fixed Asset>Capital Lease>Copier	0.00			0.00	0.00
14-305-00	Fixed Assets>Sales Use Tax	630.00			630.00	348.00
15-131-00	Accum Depn>Leasehold Improvements	(11,387.00)			(11,387.00)	(6,749.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(4,204.00)			(4,204.00)	(2,451.00)
15-133-00	Accum Depn>Medical Equipment	(2,484.00)			(2,484.00)	(1,112.00)
15-134-00	Accum Depn>Computer Hardware	(2,196.00)			(2,196.00)	(855.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	0.00			0.00	(19,162.00)
15-305-00	Accum Depn>Sales Use Tax	(139.00)			(139.00)	(55.00)
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	29,696.00
17-283-64	Other Asset>Escrow>Replacement Reserve	0.00			0.00	129,046.00
17-283-67	Other Assets>Escrow>Insurance	0.00			0.00	134,983.00
17-283-68	Other Assets>Escrow>Capex	0.00			0.00	1,856,844.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	0.00			0.00	0.00
20-000-00	Accounts Payable	(749,677.00)			(749,677.00)	(1,106,631.00)
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	(935.00)			(935.00)	(1,057.00)
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	(74,761.00)			(74,761.00)	(76,429.00)
21-354-00	Other Current Payables>DTF RFMS	0.00			0.00	0.00
21-884-00	Other Current Payable>Disability & Other Insurance	132.00			132.00	(777.00)
22-000-01	Note Payable>LOC	0.00			0.00	0.00
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	(1,032,300.00)
23-000-00	Accrued Wages & Related	(76,999.00)			(76,999.00)	(53,660.00)
23-156-00	Accrued Wages & Related>PR Taxes	(105.00)			(105.00)	(2,685.00)

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
23-157-00	Accrued Expenses>PTO	(314,809.00)			(314,809.00)	(348,530.00)
24-000-00	Accrued Expenses	(1,497,893.00)			(1,497,893.00)	(46,283.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	702.00			702.00	14,811.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(72,099.00)			(72,099.00)	(74,455.00)
24-163-00	Accrued Expenses>Insurance - EPLI	(3,485.00)			(3,485.00)	0.00
24-164-00	Accrued Expenses>Insurance - Surety Bond	(286.00)			(286.00)	0.00
24-165-00	Accrued Expenses>Insurance - Property	117.00			117.00	(528.00)
24-167-00	Accrued Expenses>Insurance - Auto	(234.00)			(234.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(20,066.00)			(20,066.00)	(19,761.00)
24-881-00	Accrued Expenses>Workers Comp	(62,787.00)			(62,787.00)	22,589.00
25-102-34	Deferred Revenue>Medicare>COVID19	(1,064,972.00)			(1,064,972.00)	(872,649.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(132,272.00)			(132,272.00)	(223,988.00)
27-000-40	Due To/(From)>Salmon Brook	5,980.00			5,980.00	(701.00)
27-000-41	Due To/(From)>Sky View	19.00			19.00	7,838.00
27-000-46	Due To/(From)>Regal Management 2.0	1,273.00			1,273.00	0.00
27-000-74	Due To/(From)>TSM Propco	0.00			0.00	95,000.00
27-000-77	Due To/(From)>TSM Holdings	0.00			0.00	(2,395.00)
27-000-78	Due To/(From)>Maplewood	0.00			0.00	(319,388.00)
27-000-82	Due To/(From)>Saugus	0.00			0.00	(80,198.00)
27-000-83	Due To/(From)>Twin Oaks	0.00			0.00	483,061.00
27-000-87	Due To/(From)>Torrington	0.00			0.00	1,363.00
27-000-88	Due To/(From)>New Haven	(82,729.00)			(82,729.00)	1,904.00
27-000-90	Due To/(From)>West Haven	0.00			0.00	1,964.00
27-000-91	Due To/(From)>Waterbury	0.00			0.00	23,601.00
27-000-92	Due To/(From)>Regal Care Management Group	1,001,796.00			1,001,796.00	1,015,299.00
27-000-93	Due To/(From)>RC Holdings	264,649.00			264,649.00	267,307.00
27-000-96	Due To/(From)>New London	1,163,920.00			1,163,920.00	1,106,005.00
27-000-97	Due To/(From)>Realty - Norwich	(101,700.00)			(101,700.00)	(3,546,471.00)
27-000-98	Due To/(From)>Realty - New London	1,760,461.00			1,760,461.00	1,744,572.00
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	(7,504.00)
27-105-00	Due To/(From)>HMO	(47,563.00)			(47,563.00)	(8,160.00)
27-109-00	Due To/(From)>Hospice	(3,858.00)			(3,858.00)	0.00
27-111-00	Due To/(From)>Medicaid	(28,908.00)			(28,908.00)	(25,758.00)
27-152-00	Due To/(From)>Employee	(4,334.00)			(4,334.00)	(2,243.00)
27-172-00	Due To/(From)>Vendor	3,675.00			3,675.00	1,289.00
27-315-00	Due To/(From)>Fairview at Southport	338,039.00			338,039.00	338,035.00
27-316-00	Due To/(From)>Fairview at Greenwich	152,532.00			152,532.00	151,476.00
27-400-00	Due to/(from)>Eli Mirlis	500,000.00			500,000.00	850,000.00
27-406-00	Due To/(From)>Eitan Rubin	450,000.00			450,000.00	450,000.00
28-127-00	Due To>Old Owner	(229.00)			(229.00)	(229.00)
30-000-00	Retained Earnings	(3,356,176.00)			(3,356,176.00)	(3,393,187.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	145,681.00			145,681.00	99,031.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	60,712.00			60,712.00	60,712.00
31-408-86	Partners' Equity>Shannon Mirlis>Capital Draws	32,000.00			32,000.00	20,000.00
40-102-00	Room & Board Revenue>Medicare A	(3,620,875.00)			(3,620,875.00)	(3,945,642.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	(7,005.00)			(7,005.00)	46,102.00
40-104-00	Room & Board Revenue>Private	(1,201,172.00)			(1,201,172.00)	(1,819,051.00)
40-105-00	Room & Board Revenue>HMO	(990,736.00)			(990,736.00)	(1,359,785.00)
40-105-14	Room & Board Revenue>HMO>Sequester	0.00			0.00	0.00
40-109-00	Room & Board Revenue>Hospice	(6,601.00)			(6,601.00)	(11,366.00)
40-110-00	Room & Board Revenue>Respite	0.00			0.00	0.00
40-111-00	Room & Board Revenue>Medicaid	(4,156,064.00)			(4,156,064.00)	(4,088,682.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	871.00			871.00	(4,956.00)
41-102-00	Pharmacy Rev>Medicare A	(187,023.00)			(187,023.00)	(286,689.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	187,023.00			187,023.00	286,689.00
41-105-00	Pharmacy Rev>HMO	0.00			0.00	(99,719.00)
41-105-01	Pharmacy Rev>HMO>C/A	0.00			0.00	99,719.00
42-102-00	PT Revenue>Medicare A	(296,646.00)			(296,646.00)	(353,790.00)
42-102-01	PT Revenue>Medicare A>C/A	296,646.00			296,646.00	344,229.00
42-103-00	PT Revenue>Medicare B	(39,644.00)			(39,644.00)	(51,184.00)
42-104-00	PT Revenue>Private	0.00			0.00	(5,862.00)
42-105-00	PT Revenue>HMO	(121,199.00)			(121,199.00)	(158,184.00)
42-105-01	PT Revenue>HMO>C/A	61,283.00			61,283.00	87,036.00
42-111-00	PT Revenue>Medicaid	(14,879.00)			(14,879.00)	(9,821.00)
42-111-01	PT Revenue>Medicaid>C/A	14,879.00			14,879.00	9,821.00
43-102-00	OT Revenue>Medicare A	(264,087.00)			(264,087.00)	(319,334.00)
43-102-01	OT Revenue>Medicare A>C/A	264,087.00			264,087.00	313,134.00
43-103-00	OT Revenue>Medicare B	(47,867.00)			(47,867.00)	(67,684.00)

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
43-104-00	OT Revenue>Private	0.00			0.00	0.00
43-105-00	OT Revenue>HMO	(113,265.00)			(113,265.00)	(143,317.00)
43-105-01	OT Revenue>HMO>C/A	59,340.00			59,340.00	83,786.00
43-111-00	OT Revenue>Medicaid	(12,041.00)			(12,041.00)	(10,840.00)
43-111-01	OT Revenue>Medicaid>C/A	12,041.00			12,041.00	10,840.00
44-102-00	ST Revenue>Medicare A	(148,019.00)			(148,019.00)	(150,584.00)
44-102-01	ST Revenue>Medicare A>C/A	148,019.00			148,019.00	147,991.00
44-103-00	ST Revenue>Medicare B	(30,946.00)			(30,946.00)	(46,860.00)
44-104-00	ST Revenue>Private	0.00			0.00	0.00
44-105-00	ST Revenue>HMO	(58,218.00)			(58,218.00)	(58,997.00)
44-105-01	ST Revenue>HMO>C/A	28,401.00			28,401.00	29,559.00
44-111-00	ST Revenue>Medicaid	(9,630.00)			(9,630.00)	(4,661.00)
44-111-01	ST Revenue>Medicaid>C/A	9,630.00			9,630.00	4,661.00
47-103-00	Other Ancillary Rev>Medicare B	(4,406.00)			(4,406.00)	(2,795.00)
47-104-00	Other Ancillary Revenue>Private	(532.00)			(532.00)	0.00
47-105-00	Other Ancillary Rev>HMO	(3,306.00)			(3,306.00)	(4,401.00)
47-105-01	Other Ancillary Rev>HMO>C/A	0.00			0.00	0.00
47-111-00	Other Ancillary Rev>Medicaid	(172.00)			(172.00)	(98.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00			0.00	98.00
51-034-34	Other Rev>PPP>COVID19	(1,032,300.00)			(1,032,300.00)	0.00
51-100-00	Other Rev>Miscellaneous	0.00			0.00	0.00
51-100-34	Other Rev>Miscellaneous>COVID19	(3,000.00)			(3,000.00)	0.00
51-103-01	Other Rev>Part B>Medicare Cost Report	0.00			0.00	(17,660.00)
51-105-13	Other Rev>HMO>Incentive Payments	(9,205.00)			(9,205.00)	(4,770.00)
51-111-13	Other Rev>Medicaid>Incentive Payments	0.00			0.00	0.00
51-111-34	Other Rev>Medicaid>COVID19	(154,988.00)			(154,988.00)	0.00
51-160-00	Other Rev>Interest	898.00			(181.00)	(1,087.00)
			RJE - 15	(1,079.00)		
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	0.00			0.00	(129.00)
52-102-00	Revenue Adjustments>Medicare A	(993.00)			(993.00)	(6,342.00)
52-105-00	Revenue Adjustments>Commercial HMO	(34,199.00)			(34,199.00)	1,932.00
52-109-00	Revenue Adjustments>Hospice	475.00			475.00	12.00
52-111-00	Revenue Adjustments>Medicaid	(2,216.00)			(2,216.00)	(568.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(4,014.00)			(4,014.00)	(29,255.00)
52-123-00	Revenue Adjustments>Ancillary	(5,261.00)			(5,261.00)	0.00
60-183-00	Nursing Expense>Supplies	94,663.00			94,663.00	141,742.00
60-183-34	Nursing Expense>Supplies>COVID19	45,022.00			45,022.00	47,332.00
60-184-00	Nursing Expense>Minor Equip & Supplies	890.00			890.00	0.00
60-185-00	Nursing Expense>Incontinence Supplies	543.00			543.00	1,782.00
60-204-00	Nursing Expense>Training & Education	2,102.00			2,102.00	3,171.00
			RJE - 3	0.00		
60-204-34	Nursing Expense>Training & Education>COVID19	1,560.00			1,560.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	301.00			301.00	449.00
60-206-00	Nursing Expense>Clinical Services	16,716.00			(10,563.00)	18,287.00
			RJE - 2	(10,563.00)		
60-207-00	Nursing Expense>Repairs & Maint	696.00			696.00	1,657.00
60-208-00	Nursing Expense>Equip-Rental	17,284.00			17,284.00	27,336.00
60-212-00	Nursing Expense>Clinical Consultants	30,000.00			(30,000.00)	10,751.00
			RJE - 11	(30,000.00)		
60-213-00	Nursing Expense>Transportation	3,060.00			3,060.00	0.00
60-230-00	Nursing Expense>Data Processing	9,170.00			9,170.00	6,227.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00			0.00	0.00
60-700-34	Nursing Expense>Contracted Service>COVID19	11,535.00			11,535.00	2,358.00
60-801-80	Nursing Expense>CNA>Wages	1,248,592.00			1,248,592.00	1,341,815.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(15,614.00)			(15,614.00)	2,245.00
60-805-80	Nursing Expense>LPN>Wages	811,978.00			811,978.00	793,449.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(2,324.00)			(2,324.00)	(336.00)
60-808-80	Nursing Expense>RN>Wages	233,312.00			233,312.00	257,482.00
60-808-92	Nursing Expense>RN>PTO Accrual	(4,248.00)			(4,248.00)	(6,508.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	358,105.00			358,105.00	389,534.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(11,491.00)			(11,491.00)	6,272.00
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

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
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	72,000.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	72,000.00			72,000.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	127,686.00			127,686.00	138,136.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(11,101.00)			(11,101.00)	4,660.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	79,989.00			79,989.00	82,980.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	4,684.00			4,684.00	(5,215.00)
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	125,696.00			125,696.00	156,266.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(198.00)			(198.00)	(8,914.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	45,740.00			45,740.00	39,572.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	273.00			273.00	(201.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	41,878.00			41,878.00	0.00
61-819-92	Nursing Admin Expense>Nurse Admin>PTO Accrual	5,609.00			5,609.00	0.00
61-822-80	Nursing Admin Expense>Medical Director>Wages	0.00			0.00	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	40,764.00			40,764.00	34,499.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	754.00			754.00	310.00
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	260,141.00			260,141.00	281,165.00
61-881-00	Nursing Admin Expense>Workers Comp	66,089.00			66,089.00	53,913.00
61-882-00	Nursing Admin Expense>Health Insurance	239,175.00			239,175.00	280,191.00
61-883-00	Nursing Admin Expense>Other Benefits	7,048.00			0.00	0.00
			RJE - 4	(7,048.00)		
62-145-00	Pharmacy Expense>RX	276,879.00			276,879.00	379,447.00
62-222-00	Pharmacy Expense>OTC	3,535.00			3,535.00	2,599.00
62-700-00	Pharmacy Expense>Contracted Service	13,066.00			13,066.00	13,066.00
64-223-00	Other Ancillary Expense>Oxygen	2,669.00			2,669.00	3,521.00
64-224-00	Other Ancillary Expense>Lab	47,574.00			47,574.00	49,010.00
64-224-34	Other Ancillary Expense>Lab>COVID19	633.00			633.00	185.00
64-225-00	Other Ancillary Expense>Radiology	9,537.00			9,537.00	13,397.00
65-000-00	PT Expense	288,342.00			288,342.00	393,050.00
66-000-00	OT Expense	269,315.00			269,315.00	362,148.00
67-000-00	ST Expense	95,535.00			95,535.00	104,308.00
68-700-34	Therapy Expense>Contracted Service>Covid19	2,000.00			2,000.00	0.00
68-827-80	Therapy Expense>Respiratory>Wages	0.00			0.00	1,193.00
68-880-00	Therapy Expense>Payroll Taxes	0.00			0.00	112.00
68-881-00	Therapy Expense>Workers Comp	0.00			0.00	18.00
68-882-00	Therapy Expense>Health Insurance	0.00			0.00	107.00
68-883-00	Therapy Expense>Other Benefits	0.00			0.00	0.00
			RJE - 4	0.00		
69-811-80	Social Services Expense>Director>Wages	69,161.00			69,161.00	94,009.00
69-811-92	Social Services Expense>Director>PTO Accrual	996.00			996.00	2,014.00
69-830-80	Social Services Expense>Assistant>Wages	0.00			0.00	0.00
69-880-00	Social Services Expense>Payroll Taxes	5,950.00			5,950.00	8,387.00
69-881-00	Social Services Expense>Workers Comp	1,510.00			1,510.00	1,588.00
69-882-00	Social Services Expense>Health Insurance	5,471.00			5,471.00	8,302.00
69-883-00	Social Services Expense>Other Benefits	159.00			0.00	0.00
			RJE - 4	(159.00)		
70-177-00	Dietary Expense>Supplements	34,252.00			34,252.00	46,286.00
70-178-00	Dietary Expense>Food	245,110.00			245,110.00	282,337.00
70-183-00	Dietary Expense>Supplies	10,398.00			10,398.00	13,508.00
70-183-34	Dietary Expense>Supplies>COVID19	0.00			0.00	16.00
70-207-00	Dietary Expense>Repairs & Maint	488.00			488.00	378.00
70-700-00	Dietary Expense>Contracted Service	0.00			0.00	0.00
70-811-80	Dietary Expense>Director>Wages	66,409.00			66,409.00	64,795.00
70-811-92	Dietary Expense>Director>PTO Accrual	(1,415.00)			(1,415.00)	1,896.00
70-831-80	Dietary Expense>Aide>Wages	169,903.00			169,903.00	181,465.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(3,226.00)			(3,226.00)	2,355.00
70-832-80	Dietary Expense>Cook>Wages	99,952.00			99,952.00	98,083.00
70-832-92	Dietary Expense>Cook>PTO Accrual	406.00			406.00	839.00
70-833-80	Dietary Expense>Dietician>Wages	64,367.00			64,367.00	65,312.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	3,513.00			3,513.00	(3,668.00)
70-880-00	Dietary Expense>Payroll Taxes	34,002.00			34,002.00	35,654.00
70-881-00	Dietary Expense>Workers Comp	8,671.00			8,671.00	6,901.00
70-882-00	Dietary Expense>Health Insurance	31,334.00			31,334.00	35,760.00
70-883-00	Dietary Expense>Other Benefits	888.00			0.00	0.00
			RJE - 4	(888.00)		
71-178-00	Activity Expense>Food	97.00			97.00	0.00



Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
71-179-00	Activity Expense>Barber & Beauty	0.00			0.00	0.00
71-183-00	Activity Expense>Supplies	225.00			225.00	2,388.00
71-183-34	Activity Expense>Supplies>COVID19	6.00			6.00	12.00
71-202-00	Activity Expense>Resident Missing Items	0.00			0.00	53.00
71-700-00	Activity Expense>Contracted Service	1,095.00			1,095.00	1,120.00
71-811-80	Activity Expense>Director>Wages	62,196.00			62,196.00	62,447.00
71-811-92	Activity Expense>Director>PTO Accrual	(2,690.00)			(2,690.00)	1,853.00
71-831-80	Activity Expense>Aide>Wages	101,541.00			101,541.00	103,734.00
71-831-92	Activity Expense>Aide>PTO Accrual	(2,385.00)			(2,385.00)	1,561.00
71-880-00	Activity Expense>Payroll Taxes	13,529.00			13,529.00	14,723.00
71-881-00	Activity Expense>Workers Comp	3,373.00			3,373.00	2,844.00
71-882-00	Activity Expense>Health Insurance	12,441.00			12,441.00	14,768.00
71-883-00	Activity Expense>Other Benefits	358.00		(358.00)	0.00	0.00
			RJE - 4	(358.00)		
72-183-00	Housekeeping Expense>Supplies	26,020.00			26,020.00	32,730.00
72-183-34	Housekeeping Expense>Supplies>COVID19	0.00			0.00	510.00
72-811-80	Housekeeping Expense>Director>Wages	27,602.00			27,602.00	27,281.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(103.00)			(103.00)	(23.00)
72-831-80	Housekeeping Expense>Aide>Wages	184,051.00			184,051.00	184,481.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	3,746.00			3,746.00	796.00
72-836-80	Housekeeping Expense>Supervisor>Wages	0.00			0.00	0.00
73-183-00	Laundry Expense>Supplies	17,939.00			17,939.00	17,557.00
73-183-34	Laundry Expense>Supplies>COVID19	11.00			11.00	0.00
73-831-80	Laundry Expense>Aide>Wages	173,037.00			173,037.00	175,152.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,791.00)			(1,791.00)	(1,916.00)
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	32,766.00			32,766.00	33,562.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	8,266.00			8,266.00	6,455.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	30,122.00			30,122.00	33,529.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	863.00		(863.00)	0.00	0.00
			RJE - 4	(863.00)		
75-183-00	Maintenance Expense>Supplies	2,812.00			2,812.00	11,342.00
75-183-34	Maintenance Expense>Supplies>COVID19	440.00			440.00	963.00
75-205-00	Maintenance Expense>Sanitation & Incineration	14,678.00			14,678.00	18,301.00
75-207-00	Maintenance Expense>Repairs & Maint	15,220.00			15,220.00	12,584.00
75-217-00	Maintenance Expense>Extermination	1,152.00			1,152.00	788.00
75-218-00	Maintenance Expense>Snow Removal	6,860.00			6,860.00	3,393.00
75-219-00	Maintenance Expense>Landscaping	4,250.00			4,250.00	10,983.00
75-220-00	Maintenance Expense>Fire Drill	4,664.00			4,664.00	3,260.00
75-700-00	Maintenance Expense>Contracted Service	33,998.00		(32,260.00)	1,738.00	2,917.00
			RJE - 13	(32,260.00)		
75-700-34	Maintenance Expense>Contracted Service>COVID19	893.00			893.00	21,878.00
75-811-80	Maintenance Expense>Director>Wages	14,350.00			14,350.00	54,813.00
75-811-92	Maintenance Expense>Director>PTO Accrual	2,982.00			2,982.00	(5,242.00)
75-829-80	Maintenance Expense>Staff>Wages	75,578.00			75,578.00	72,998.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	804.00			804.00	1,693.00
75-838-80	Maintenance Expense>Security Desk>Wages	54,219.00			54,219.00	44,478.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(2,227.00)			(2,227.00)	614.00
75-880-00	Maintenance Expense>Payroll Taxes	12,392.00			12,392.00	14,785.00
75-881-00	Maintenance Expense>Workers Comp	2,968.00			2,968.00	2,808.00
75-882-00	Maintenance Expense>Health Insurance	11,387.00			11,387.00	14,636.00
75-883-00	Maintenance Expense>Other Benefits	341.00		(341.00)	0.00	0.00
			RJE - 4	(341.00)		
76-227-00	Utility Expense>Gas	53,401.00			53,401.00	47,288.00
76-228-00	Utility Expense>Electric	150,292.00			150,292.00	155,930.00
76-229-00	Utility Expense>Water/Sewer	71,224.00			71,224.00	79,120.00
80-101-00	Admin Expense>Provider Tax	510,703.00			510,703.00	575,233.00
80-162-00	Admin Expense>Insurance - General Liability & Other	94,376.00			94,376.00	260,739.00
80-163-00	Admin Expense>Insurance - EPLI	1,033.00			1,033.00	(1,846.00)
80-164-00	Admin Expense>Surety Bond	503.00			503.00	167.00
80-165-00	Admin Expense>Insurance - Property	7,115.00			7,115.00	14,322.00
80-167-00	Admin Expense>Insurance - Auto	4,630.00			4,630.00	0.00
80-183-00	Admin Expense>Supplies	11,049.00			11,049.00	13,344.00
80-183-34	Admin Expense>Supplies>COVID19	224.00			224.00	103.00
80-184-00	Admin Expense>Minor Equip & Supplies	1,232.00			1,232.00	0.00
80-208-00	Admin Expense>Equip-Rental	23,346.00		(814.00)	22,532.00	0.00
			RJE - 5	(814.00)		
80-208-34	Admin Expense>Equip-Rental>COVID19	41.00			41.00	0.00
80-209-00	Admin Expense>Postage	2,821.00			2,821.00	2,554.00
80-209-34	Admin Expense>Postage>COVID19	59.00			59.00	16.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
80-210-00	Admin Expense>Internet	2,962.00			2,962.00	2,543.00
80-230-00	Admin Expense>Data Processing	16,998.00			16,998.00	16,974.00
80-231-00	Admin Expense>Telephone	8,059.00		(708.00)	7,351.00	7,487.00
			RJE - 1	(708.00)		
80-232-00	Admin Expense>Cable TV	16,284.00			16,284.00	15,851.00
80-233-00	Admin Expense>Seminars	105.00			105.00	0.00
80-234-00	Admin Expense>Licenses	9,721.00			9,721.00	4,802.00
80-235-00	Admin Expense>Dues & Subscriptions	1,010.00		(660.00)	350.00	0.00
			RJE - 3	(660.00)		
80-236-00	Admin Expense>Travel	4,580.00			4,580.00	4,120.00
80-236-04	Admin Expense>Travel>Allowable	14.00			14.00	331.00
80-236-34	Admin Expense>Travel>COVID19	23.00			23.00	0.00
80-238-00	Admin Expense>Legal Fees	26,876.00		(22,734.00)	4,142.00	8,443.00
			RJE - 7	2,266.00		
			RJE - 14	(25,000.00)		
80-238-34	Admin Expense>Legal Fees>COVID19	25.00			25.00	0.00
80-239-00	Admin Expense>Accounting Fees	70,050.00		(40,810.00)	29,240.00	17,100.00
			RJE - 6	(56,400.00)		
			RJE - 7	15,590.00		
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00			0.00	1,255.00
80-240-00	Admin Expense>Professional Fees	225,782.00		38,544.00	264,326.00	214,092.00
			RJE - 6	56,400.00		
			RJE - 7	(17,856.00)		
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00			8,000.00	0.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	650.00			650.00	0.00
80-243-00	Admin Expense>Late Fees	8,239.00			8,239.00	3,507.00
80-244-00	Admin Expense>Bank Fees	1,848.00			1,848.00	2,440.00
80-245-00	Admin Expense>Background Checks	0.00		4,456.00	4,456.00	3,579.00
			RJE - 4	4,456.00		
80-247-00	Admin Expense>Corporate Tax	240.00			240.00	0.00
80-249-00	Admin Expense>Recruiting	1,018.00			1,018.00	973.00
80-250-00	Admin Expense>Marketing & Advertising	9,248.00			9,248.00	8,476.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	0.00			0.00	2.00
80-251-00	Admin Expense>Bad Debt	103,926.00			103,926.00	117,178.00
80-252-00	Admin Expense>Startup Costs	408.00			408.00	0.00
80-347-00	Admin Expense>Motor Vehicle Tax	1,699.00			1,699.00	0.00
80-700-00	Admin Expense>Contracted Service	(24,537.00)		37,843.00	13,306.00	49,558.00
			RJE - 2	5,583.00		
			RJE - 13	32,260.00		
80-811-80	Admin Expense>Director>Wages	244,689.00			244,689.00	245,078.00
80-811-92	Admin Expense>Director>PTO Accrual	4,936.00			4,936.00	11,455.00
80-812-92	Admin Expense>Assistant Director>PTO Accrual	87.00			87.00	4,538.00
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	59,611.00			59,611.00	56,100.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(2,868.00)			(2,868.00)	2,031.00
80-840-80	Admin Expense>Business Office>Wages	216,995.00		(118,825.00)	98,170.00	97,348.00
			RJE - 10	(118,825.00)		
80-840-92	Admin Expense>Business Office>PTO Accrual	(832.00)			(832.00)	4,381.00
80-842-80	Admin Expense>Marketing>Wages	18,049.00			18,049.00	18,099.00
80-842-92	Admin Expense>Marketing>PTO Accrual	0.00			0.00	(8.00)
80-880-00	Admin Expense>Payroll Taxes	46,007.00			46,007.00	48,331.00
80-881-00	Admin Expense>Workers Comp	11,385.00			11,385.00	9,448.00
80-882-00	Admin Expense>Health Insurance	42,691.00			42,691.00	48,703.00
80-883-00	Admin Expense>Other Benefits	1,218.00		(1,218.00)	0.00	0.00
			RJE - 4	(1,218.00)		
85-100-00	Miscellaneous	0.00			0.00	0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	0.00			0.00	0.00
85-204-00	Training and Education	0.00			0.00	0.00
			RJE - 4	0.00		
85-245-00	Background Checks	0.00			0.00	0.00
85-257-00	Employee Physicals	0.00			0.00	0.00
91-121-00	Property Expense>Rent	2,287,520.00		(206,805.00)	2,080,715.00	1,800,000.00
			RJE - 16	(206,805.00)		
91-161-00	Property Expense>RE Taxes	(131,279.00)		206,805.00	75,526.00	131,280.00
			RJE - 16	206,805.00		
91-261-00	Property Expense>Personal Prop Taxes	31,561.00			31,561.00	27,064.00
92-000-00	Depreciation Expense	(9,973.00)			(9,973.00)	15,888.00
93-000-00	Amortization Expense	0.00			0.00	0.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
94-000-00	Interest Expense	63,420.00		1,079.00	64,499.00	56,079.00
			RJE - 15	1,079.00		
Marcum 101	Chamber of Commerce Dues	0.00			0.00	0.00
Marcum 102	Employee Food	0.00		1,418.00	1,418.00	1,552.00
			RJE - 4	1,418.00		
Marcum 103	Cell Phone	0.00		708.00	708.00	0.00
			RJE - 1	708.00		
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			0.00	230.00
			RJE - 4	0.00		
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		814.00	814.00	814.00
			RJE - 5	814.00		
Marcum 110	Chamber of Commerce Dues	0.00		255.00	255.00	43.00
			RJE - 3	255.00		
Marcum 111	Holiday Party	0.00			0.00	2,033.00
			RJE - 4	0.00		
Marcum 112	Employee Relations	0.00		1,818.00	1,818.00	2,607.00
			RJE - 4	1,818.00		
Marcum 113	MDS Consulting	0.00		30,000.00	30,000.00	26,845.00
			RJE - 11	30,000.00		
Marcum 114	Subscriptions	0.00		405.00	405.00	422.00
			RJE - 3	405.00		
Marcum 115	Ambulance	0.00			0.00	9,350.00
Marcum 116	Reversal of PY Expense	0.00			0.00	0.00
Marcum 117	Assistant Administrator	0.00		118,825.00	118,825.00	118,649.00
			RJE - 10	118,825.00		
Marcum 118	Indirect COVID Expense	0.00		683.00	683.00	4,778.00
			RJE - 4	683.00		
Marcum 119	Admin & Gen.>COVID Related Expense	0.00		2,500.00	2,500.00	22,250.00
			RJE - 4	2,500.00		
Marcum 120	Property and Casualty Insurance	0.00		25,000.00	25,000.00	0.00
			RJE - 14	25,000.00		
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **93 W Main Operating, LLC**  
 Engagement: **Medicaid - 93 W Main Operating, LLC**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Schedule**

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
80-811-80	Admin Expense>Director>Wages	244,689.00		0.00	244,689.00
80-811-92	Admin Expense>Director>PTO Accrual	4,936.00		0.00	4,936.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<u>249,625.00</u>		<u>0.00</u>	<u>249,625.00</u>
<b>Subgroup : [3]</b>	<b>Assistant Administrator</b>				
Marcum 117	Assistant Administrator	0.00		118,825.00	118,825.00
			RJE - 10	118,825.00	
<b>Subtotal [3]</b>	<b>Assistant Administrator</b>	<u>0.00</u>		<u>118,825.00</u>	<u>118,825.00</u>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
75-838-80	Maintenance Expense>Security Desk>Wages	54,219.00		0.00	54,219.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(2,227.00)		0.00	(2,227.00)
80-840-80	Admin Expense>Business Office>Wages	216,995.00		(118,825.00)	98,170.00
			RJE - 10	(118,825.00)	
80-840-92	Admin Expense>Business Office>PTO Accrual	(832.00)		0.00	(832.00)
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<u>268,155.00</u>		<u>(118,825.00)</u>	<u>149,330.00</u>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
70-833-80	Dietary Expense>Dietician>Wages	64,367.00		0.00	64,367.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	3,513.00		0.00	3,513.00
<b>Subtotal [5A]</b>	<b>Head Dietitian</b>	<u>67,880.00</u>		<u>0.00</u>	<u>67,880.00</u>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
70-811-80	Dietary Expense>Director>Wages	66,409.00		0.00	66,409.00
70-811-92	Dietary Expense>Director>PTO Accrual	(1,415.00)		0.00	(1,415.00)
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<u>64,994.00</u>		<u>0.00</u>	<u>64,994.00</u>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
70-831-80	Dietary Expense>Aide>Wages	169,903.00		0.00	169,903.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(3,226.00)		0.00	(3,226.00)
70-832-80	Dietary Expense>Cook>Wages	99,952.00		0.00	99,952.00
70-832-92	Dietary Expense>Cook>PTO Accrual	406.00		0.00	406.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<u>267,035.00</u>		<u>0.00</u>	<u>267,035.00</u>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>				
72-811-80	Housekeeping Expense>Director>Wages	27,602.00		0.00	27,602.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(103.00)		0.00	(103.00)
<b>Subtotal [6A]</b>	<b>Head Housekeeper</b>	<u>27,499.00</u>		<u>0.00</u>	<u>27,499.00</u>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
72-831-80	Housekeeping Expense>Aide>Wages	184,051.00		0.00	184,051.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	3,746.00		0.00	3,746.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<u>187,797.00</u>		<u>0.00</u>	<u>187,797.00</u>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
75-811-80	Maintenance Expense>Director>Wages	14,350.00		0.00	14,350.00
75-811-92	Maintenance Expense>Director>PTO Accrual	2,982.00		0.00	2,982.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<u>17,332.00</u>		<u>0.00</u>	<u>17,332.00</u>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
75-829-80	Maintenance Expense>Staff>Wages	75,578.00		0.00	75,578.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	804.00		0.00	804.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<u>76,382.00</u>		<u>0.00</u>	<u>76,382.00</u>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
73-831-80	Laundry Expense>Aide>Wages	173,037.00		0.00	173,037.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,791.00)		0.00	(1,791.00)
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<u>171,246.00</u>		<u>0.00</u>	<u>171,246.00</u>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
61-811-80	Nursing Admin Expense>Director>Wages	127,686.00		0.00	127,686.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(11,101.00)		0.00	(11,101.00)

61-812-80	Nursing Admin Expense>Assistant Director>Wages	79,989.00	0.00	79,989.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	4,684.00	0.00	4,684.00
80-812-92	Admin Expense>Assistant Director>PTO Accrual	87.00	0.00	87.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>201,345.00</b>	<b>0.00</b>	<b>201,345.00</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	233,312.00	0.00	233,312.00
60-808-92	Nursing Expense>RN>PTO Accrual	(4,248.00)	0.00	(4,248.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	358,105.00	0.00	358,105.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(11,491.00)	0.00	(11,491.00)
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>575,678.00</b>	<b>0.00</b>	<b>575,678.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	125,696.00	0.00	125,696.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(198.00)	0.00	(198.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	41,878.00	0.00	41,878.00
61-819-92	Nursing Admin Expense>Nurse Admin>PTO Accrual	5,609.00	0.00	5,609.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	40,764.00	0.00	40,764.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	754.00	0.00	754.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>214,503.00</b>	<b>0.00</b>	<b>214,503.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>				
60-805-80	Nursing Expense>LPN>Wages	811,978.00	0.00	811,978.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(2,324.00)	0.00	(2,324.00)
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>809,654.00</b>	<b>0.00</b>	<b>809,654.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>				
60-801-80	Nursing Expense>CNA>Wages	1,248,592.00	0.00	1,248,592.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(15,614.00)	0.00	(15,614.00)
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,232,978.00</b>	<b>0.00</b>	<b>1,232,978.00</b>
<b>Subgroup : [12H] Recreation Workers</b>				
71-811-80	Activity Expense>Director>Wages	62,196.00	0.00	62,196.00
71-811-92	Activity Expense>Director>PTO Accrual	(2,690.00)	0.00	(2,690.00)
71-831-80	Activity Expense>Aide>Wages	101,541.00	0.00	101,541.00
71-831-92	Activity Expense>Aide>PTO Accrual	(2,385.00)	0.00	(2,385.00)
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>158,662.00</b>	<b>0.00</b>	<b>158,662.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>				
69-811-80	Social Services Expense>Director>Wages	69,161.00	0.00	69,161.00
69-811-92	Social Services Expense>Director>PTO Accrual	996.00	0.00	996.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>70,157.00</b>	<b>0.00</b>	<b>70,157.00</b>
<b>Subgroup : [12N] Marketing</b>				
80-842-80	Admin Expense>Marketing>Wages	18,049.00	0.00	18,049.00
80-842-92	Admin Expense>Marketing>PTO Accrual	0.00	0.00	0.00
<b>Subtotal [12N]</b>	<b>Marketing</b>	<b>18,049.00</b>	<b>0.00</b>	<b>18,049.00</b>
<b>Subgroup : [12O] Other</b>				
61-818-80	Nursing Admin Expense>Medical Records>Wages	45,740.00	0.00	45,740.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	273.00	0.00	273.00
68-827-80	Therapy Expense>Respiratory>Wages	0.00	0.00	0.00
80-839-80	Admin Expense>Admissions>Wages	59,611.00	0.00	59,611.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(2,868.00)	0.00	(2,868.00)
<b>Subtotal [12O]</b>	<b>Other</b>	<b>102,756.00</b>	<b>0.00</b>	<b>102,756.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>4,781,727.00</b>	<b>0.00</b>	<b>4,781,727.00</b>
<b>Group : [13-B] Professional Fees</b>				
<b>Subgroup : [2] Dentist</b>				
Marcum 104	Dentist	0.00	4,980.00	4,980.00
			RJE - 2 4,980.00	
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>	<b>4,980.00</b>	<b>4,980.00</b>
<b>Subgroup : [3] Pharmacist</b>				
62-700-00	Pharmacy Expense>Contracted Service	13,066.00	0.00	13,066.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>13,066.00</b>	<b>0.00</b>	<b>13,066.00</b>
<b>Subgroup : [5A] PT - Resident Care</b>				
65-000-00	PT Expense	288,342.00	0.00	288,342.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>288,342.00</b>	<b>0.00</b>	<b>288,342.00</b>

<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
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	0.00	72,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>72,000.00</b>	<b>0.00</b>	<b>72,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-000-00	ST Expense	95,535.00	0.00	95,535.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>95,535.00</b>	<b>0.00</b>	<b>95,535.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-000-00	OT Expense	269,315.00	0.00	269,315.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>269,315.00</b>	<b>0.00</b>	<b>269,315.00</b>
<b>Subgroup : [11A2]</b>	<b>RN's - Administrative</b>			
Marcum 113	MDS Consulting	0.00	30,000.00	30,000.00
			RJE - 11	30,000.00
<b>Subtotal [11A2]</b>	<b>RN's - Administrative</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>			
60-700-34	Nursing Expense>Contracted Service>COVID19	11,535.00	0.00	11,535.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>11,535.00</b>	<b>0.00</b>	<b>11,535.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>			
60-206-00	Nursing Expense>Clinical Services	16,716.00	(10,563.00)	6,153.00
			RJE - 2	(10,563.00)
60-212-00	Nursing Expense>Clinical Consultants	30,000.00	(30,000.00)	0.00
			RJE - 11	(30,000.00)
68-700-34	Therapy Expense>Contracted Service>Covid19	2,000.00	0.00	2,000.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>48,716.00</b>	<b>(40,563.00)</b>	<b>8,153.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>798,509.00</b>	<b>(5,583.00)</b>	<b>792,926.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>			
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>			
61-881-00	Nursing Admin Expense>Workers Comp	66,089.00	0.00	66,089.00
68-881-00	Therapy Expense>Workers Comp	0.00	0.00	0.00
69-881-00	Social Services Expense>Workers Comp	1,510.00	0.00	1,510.00
70-881-00	Dietary Expense>Workers Comp	8,671.00	0.00	8,671.00
71-881-00	Activity Expense>Workers Comp	3,373.00	0.00	3,373.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	8,266.00	0.00	8,266.00
75-881-00	Maintenance Expense>Workers Comp	2,968.00	0.00	2,968.00
80-881-00	Admin Expense>Workers Comp	11,385.00	0.00	11,385.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>102,262.00</b>	<b>0.00</b>	<b>102,262.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>			
61-880-00	Nursing Admin Expense>Payroll Taxes	260,141.00	0.00	260,141.00
68-880-00	Therapy Expense>Payroll Taxes	0.00	0.00	0.00
69-880-00	Social Services Expense>Payroll Taxes	5,950.00	0.00	5,950.00
70-880-00	Dietary Expense>Payroll Taxes	34,002.00	0.00	34,002.00
71-880-00	Activity Expense>Payroll Taxes	13,529.00	0.00	13,529.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	32,766.00	0.00	32,766.00
75-880-00	Maintenance Expense>Payroll Taxes	12,392.00	0.00	12,392.00
80-880-00	Admin Expense>Payroll Taxes	46,007.00	0.00	46,007.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>404,787.00</b>	<b>0.00</b>	<b>404,787.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>			
61-882-00	Nursing Admin Expense>Health Insurance	239,175.00	0.00	239,175.00
68-882-00	Therapy Expense>Health Insurance	0.00	0.00	0.00
69-882-00	Social Services Expense>Health Insurance	5,471.00	0.00	5,471.00
70-882-00	Dietary Expense>Health Insurance	31,334.00	0.00	31,334.00
71-882-00	Activity Expense>Health Insurance	12,441.00	0.00	12,441.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	30,122.00	0.00	30,122.00
75-882-00	Maintenance Expense>Health Insurance	11,387.00	0.00	11,387.00
80-882-00	Admin Expense>Health Insurance	42,691.00	0.00	42,691.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>372,621.00</b>	<b>0.00</b>	<b>372,621.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>			
61-883-00	Nursing Admin Expense>Other Benefits	7,048.00	(7,048.00)	0.00
			RJE - 4	(7,048.00)
69-883-00	Social Services Expense>Other Benefits	159.00	(159.00)	0.00
			RJE - 4	(159.00)
70-883-00	Dietary Expense>Other Benefits	888.00	(888.00)	0.00

71-883-00	Activly Expense>Other Benefits	358.00	RJE - 4	(888.00)	0.00
				(358.00)	
74-883-00	Housekeeping & Laundry Expense>Other Benefits	863.00	RJE - 4	(358.00)	0.00
				(863.00)	
75-883-00	Maintenance Expense>Other Benefits	341.00	RJE - 4	(863.00)	0.00
				(341.00)	
80-245-00	Admin Expense>Background Checks	0.00	RJE - 4	(341.00)	0.00
				4,456.00	4,456.00
80-883-00	Admin Expense>Other Benefits	1,218.00	RJE - 4	4,456.00	0.00
				(1,218.00)	
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>10,875.00</b>	<b>RJE - 4</b>	<b>(6,419.00)</b>	<b>4,456.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
80-251-00	Admin Expense>Bad Debt	103,926.00		0.00	103,926.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>103,926.00</b>		<b>0.00</b>	<b>103,926.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
80-239-00	Admin Expense>Accounting Fees	70,050.00		(40,810.00)	29,240.00
			RJE - 6	(56,400.00)	
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00	RJE - 7	15,590.00	0.00
				0.00	0.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>70,050.00</b>		<b>(40,810.00)</b>	<b>29,240.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
80-238-00	Admin Expense>Legal Fees	26,876.00		(22,734.00)	4,142.00
			RJE - 7	2,266.00	
80-238-34	Admin Expense>Legal Fees>COVID19	25.00	RJE - 14	(25,000.00)	25.00
				0.00	25.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>26,901.00</b>		<b>(22,734.00)</b>	<b>4,167.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
80-183-00	Admin Expense>Supplies	11,049.00		0.00	11,049.00
80-183-34	Admin Expense>Supplies>COVID19	224.00		0.00	224.00
80-184-00	Admin Expense>Minor Equip & Supplies	1,232.00		0.00	1,232.00
80-208-00	Admin Expense>Equip-Rental	23,346.00		(814.00)	22,532.00
			RJE - 5	(814.00)	
80-208-34	Admin Expense>Equip-Rental>COVID19	41.00		0.00	41.00
				0.00	41.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>35,892.00</b>		<b>(814.00)</b>	<b>35,078.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
80-231-00	Admin Expense>Telephone	8,059.00		(708.00)	7,351.00
			RJE - 1	(708.00)	
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>8,059.00</b>		<b>(708.00)</b>	<b>7,351.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
Marcum 103	Cell Phone	0.00		708.00	708.00
			RJE - 1	708.00	
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>0.00</b>		<b>708.00</b>	<b>708.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>				
80-247-00	Admin Expense>Corporate Tax	240.00		0.00	240.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>240.00</b>		<b>0.00</b>	<b>240.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
80-101-00	Admin Expense>Provider Tax	510,703.00		0.00	510,703.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>510,703.00</b>		<b>0.00</b>	<b>510,703.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>1,646,316.00</b>		<b>(70,777.00)</b>	<b>1,575,539.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [1]</b>	<b>Resident Travel and Entertainment</b>				
60-213-00	Nursing Expense>Transportation	3,060.00		0.00	3,060.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>3,060.00</b>		<b>0.00</b>	<b>3,060.00</b>
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>				
Marcum 111	Holiday Party	0.00		0.00	0.00
			RJE - 4	0.00	
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
80-236-00	Admin Expense>Travel	4,580.00		0.00	4,580.00

80-236-04	Admin Expense>Travel>Allowable	14.00		0.00	14.00
80-236-34	Admin Expense>Travel>COVID19	23.00		0.00	23.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>4,617.00</b>		<b>0.00</b>	<b>4,617.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
60-204-00	Nursing Expense>Training & Education	2,102.00		0.00	2,102.00
			RJE - 3	0.00	
60-204-34	Nursing Expense>Training & Education>COVID19	1,560.00		0.00	1,560.00
80-233-00	Admin Expense>Seminars	105.00		0.00	105.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>3,767.00</b>		<b>0.00</b>	<b>3,767.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>				
80-347-00	Admin Expense>Motor Vehicle Tax	1,699.00		0.00	1,699.00
<b>Subtotal [6]</b>	<b>Automobile Expense</b>	<b>1,699.00</b>		<b>0.00</b>	<b>1,699.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
80-249-00	Admin Expense>Recruiting	1,018.00		0.00	1,018.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>1,018.00</b>		<b>0.00</b>	<b>1,018.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
80-250-00	Admin Expense>Marketing & Advertising	9,248.00		0.00	9,248.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	0.00		0.00	0.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>9,248.00</b>		<b>0.00</b>	<b>9,248.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
80-209-00	Admin Expense>Postage	2,821.00		0.00	2,821.00
80-209-34	Admin Expense>Postage>COVID19	59.00		0.00	59.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>2,880.00</b>		<b>0.00</b>	<b>2,880.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>				
80-235-00	Admin Expense>Dues & Subscriptions	1,010.00		(660.00)	350.00
			RJE - 3	(660.00)	
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Associati</b>	<b>1,010.00</b>		<b>(660.00)</b>	<b>350.00</b>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>				
Marcum 110	Chamber of Commerce Dues	0.00		255.00	255.00
			RJE - 3	255.00	
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>		<b>255.00</b>	<b>255.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>				
Marcum 114	Subscriptions	0.00		405.00	405.00
			RJE - 3	405.00	
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>0.00</b>		<b>405.00</b>	<b>405.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
80-210-00	Admin Expense>Internet	2,962.00		0.00	2,962.00
80-230-00	Admin Expense>Data Processing	16,998.00		0.00	16,998.00
80-240-00	Admin Expense>Professional Fees	225,782.00		38,544.00	264,326.00
			RJE - 6	56,400.00	
			RJE - 7	(17,856.00)	
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00		0.00	8,000.00
80-700-00	Admin Expense>Contracted Service	(24,537.00)		37,843.00	13,306.00
			RJE - 2	5,583.00	
			RJE - 13	32,260.00	
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>229,205.00</b>		<b>76,387.00</b>	<b>305,592.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>				
80-234-00	Admin Expense>Licenses	9,721.00		0.00	9,721.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	650.00		0.00	650.00
80-243-00	Admin Expense>Late Fees	8,239.00		0.00	8,239.00
80-244-00	Admin Expense>Bank Fees	1,848.00		0.00	1,848.00
80-252-00	Admin Expense>Startup Costs	408.00		0.00	408.00
Marcum 102	Employee Food	0.00		1,418.00	1,418.00
			RJE - 4	1,418.00	
Marcum 106	Discriminatory Bonus	0.00		0.00	0.00
			RJE - 4	0.00	
Marcum 112	Employee Relations	0.00		1,818.00	1,818.00
			RJE - 4	1,818.00	
Marcum 118	Indirect COVID Expense	0.00		683.00	683.00
			RJE - 4	683.00	
Marcum 119	Admin & Gen.>COVID Related Expense	0.00		2,500.00	2,500.00
			RJE - 4	2,500.00	



Subtotal [M13]	Other	20,866.00	6,419.00	27,285.00
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and</b>	<b>277,370.00</b>	<b>82,806.00</b>	<b>360,176.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
70-177-00	Dietary Expense>Supplements	34,252.00	0.00	34,252.00
70-178-00	Dietary Expense>Food	245,110.00	0.00	245,110.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>279,362.00</b>	<b>0.00</b>	<b>279,362.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
70-183-00	Dietary Expense>Supplies	10,398.00	0.00	10,398.00
70-183-34	Dietary Expense>Supplies>COVID19	0.00	0.00	0.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>10,398.00</b>	<b>0.00</b>	<b>10,398.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>289,760.00</b>	<b>0.00</b>	<b>289,760.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3C]</b>	<b>Other</b>			
73-183-00	Laundry Expense>Supplies	17,939.00	0.00	17,939.00
73-183-34	Laundry Expense>Supplies>COVID19	11.00	0.00	11.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>17,950.00</b>	<b>0.00</b>	<b>17,950.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>17,950.00</b>	<b>0.00</b>	<b>17,950.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>			
72-183-00	Housekeeping Expense>Supplies	26,020.00	0.00	26,020.00
72-183-34	Housekeeping Expense>Supplies>COVID19	0.00	0.00	0.00
<b>Subtotal [4A1]</b>	<b>In-House Care Supplies</b>	<b>26,020.00</b>	<b>0.00</b>	<b>26,020.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
62-145-00	Pharmacy Expense>RX	276,879.00	0.00	276,879.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>276,879.00</b>	<b>0.00</b>	<b>276,879.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
62-222-00	Pharmacy Expense>OTC	3,535.00	0.00	3,535.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>3,535.00</b>	<b>0.00</b>	<b>3,535.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>			
60-183-00	Nursing Expense>Supplies	94,663.00	0.00	94,663.00
60-185-00	Nursing Expense>Incontinence Supplies	543.00	0.00	543.00
<b>Subtotal [5C]</b>	<b>Medical and Therapeutic Supplies</b>	<b>95,206.00</b>	<b>0.00</b>	<b>95,206.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>			
Marcum 115	Ambulance	0.00	0.00	0.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
64-223-00	Other Ancillary Expense>Oxygen	2,669.00	0.00	2,669.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>2,669.00</b>	<b>0.00</b>	<b>2,669.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
64-225-00	Other Ancillary Expense>Radiology	9,537.00	0.00	9,537.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>9,537.00</b>	<b>0.00</b>	<b>9,537.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
64-224-00	Other Ancillary Expense>Lab	47,574.00	0.00	47,574.00
64-224-34	Other Ancillary Expense>Lab>COVID19	633.00	0.00	633.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>48,207.00</b>	<b>0.00</b>	<b>48,207.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
71-178-00	Activity Expense>Food	97.00	0.00	97.00
71-183-00	Activity Expense>Supplies	225.00	0.00	225.00
71-183-34	Activity Expense>Supplies>COVID19	6.00	0.00	6.00
71-202-00	Activity Expense>Resident Missing Items	0.00	0.00	0.00
71-700-00	Activity Expense>Contracted Service	1,095.00	0.00	1,095.00
80-232-00	Admin Expense>Cable TV	16,284.00	0.00	16,284.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>17,707.00</b>	<b>0.00</b>	<b>17,707.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>			
60-183-34	Nursing Expense>Supplies>COVID19	45,022.00	0.00	45,022.00

60-184-00	Nursing Expense>Minor Equip & Supplies	890.00	0.00	890.00
60-205-00	Nursing Expense>Sanitation & Incineration	301.00	0.00	301.00
60-208-00	Nursing Expense>Equip-Rental	17,284.00	0.00	17,284.00
60-230-00	Nursing Expense>Data Processing	9,170.00	0.00	9,170.00
Subtotal [5L]	Other	<u>72,667.00</u>	<u>0.00</u>	<u>72,667.00</u>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation</b>	<u><b>552,427.00</b></u>	<u><b>0.00</b></u>	<u><b>552,427.00</b></u>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
60-207-00	Nursing Expense>Repairs & Maint	696.00	0.00	696.00
70-207-00	Dietary Expense>Repairs & Maint	488.00	0.00	488.00
75-207-00	Maintenance Expense>Repairs & Maint	15,220.00	0.00	15,220.00
Subtotal [6A]	Repairs and Maintenance	<u>16,404.00</u>	<u>0.00</u>	<u>16,404.00</u>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
76-227-00	Utility Expense>Gas	53,401.00	0.00	53,401.00
Subtotal [6B]	Heat	<u>53,401.00</u>	<u>0.00</u>	<u>53,401.00</u>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
76-228-00	Utility Expense>Electric	150,292.00	0.00	150,292.00
Subtotal [6C]	Light & Power	<u>150,292.00</u>	<u>0.00</u>	<u>150,292.00</u>
<b>Subgroup : [6D]</b>	<b>Water</b>			
76-229-00	Utility Expense>Water/Sewer	71,224.00	0.00	71,224.00
Subtotal [6D]	Water	<u>71,224.00</u>	<u>0.00</u>	<u>71,224.00</u>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>			
Marcum 109	Leased Equipment	0.00	814.00	814.00
			RJE - 5 814.00	
Subtotal [6E]	Equipment Lease	<u>0.00</u>	<u>814.00</u>	<u>814.00</u>
<b>Subgroup : [6F]</b>	<b>Other</b>			
75-183-00	Maintenance Expense>Supplies	2,812.00	0.00	2,812.00
75-183-34	Maintenance Expense>Supplies>COVID19	440.00	0.00	440.00
75-205-00	Maintenance Expense>Sanitation & Incineration	14,678.00	0.00	14,678.00
75-217-00	Maintenance Expense>Extermination	1,152.00	0.00	1,152.00
75-218-00	Maintenance Expense>Snow Removal	6,860.00	0.00	6,860.00
75-219-00	Maintenance Expense>Landscaping	4,250.00	0.00	4,250.00
75-220-00	Maintenance Expense>Fire Drill	4,664.00	0.00	4,664.00
75-700-00	Maintenance Expense>Contracted Service	33,998.00	(32,260.00)	1,738.00
			RJE - 13 (32,260.00)	
75-700-34	Maintenance Expense>Contracted Service>COVID19	893.00	0.00	893.00
Subtotal [6F]	Other	<u>69,747.00</u>	<u>(32,260.00)</u>	<u>37,487.00</u>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>			
92-000-00	Depreciation Expense	(9,973.00)	0.00	(9,973.00)
Subtotal [7C]	Non-movable Equipment	<u>(9,973.00)</u>	<u>0.00</u>	<u>(9,973.00)</u>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
91-121-00	Property Expense>Rent	2,287,520.00	(206,805.00)	2,080,715.00
			RJE - 16 (206,805.00)	
Subtotal [9]	Rental Payments	<u>2,287,520.00</u>	<u>(206,805.00)</u>	<u>2,080,715.00</u>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
91-161-00	Property Expense>RE Taxes	(131,279.00)	206,805.00	75,526.00
			RJE - 16 206,805.00	
Subtotal [10B]	Real estate taxes paid by lessor	<u>(131,279.00)</u>	<u>206,805.00</u>	<u>75,526.00</u>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			
91-261-00	Property Expense>Personal Prop Taxes	31,561.00	0.00	31,561.00
Subtotal [10C]	Personal property taxes	<u>31,561.00</u>	<u>0.00</u>	<u>31,561.00</u>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<u><b>2,538,897.00</b></u>	<u><b>(31,446.00)</b></u>	<u><b>2,507,451.00</b></u>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
94-000-00	Interest Expense	63,420.00	1,079.00	64,499.00
			RJE - 15 1,079.00	
Subtotal [12D]	Other Interest Expense	<u>63,420.00</u>	<u>1,079.00</u>	<u>64,499.00</u>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			

80-162-00	Admin Expense>Insurance - General Liability & Other	94,376.00	0.00	94,376.00
80-165-00	Admin Expense>Insurance - Property	7,115.00	0.00	7,115.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>101,491.00</b>	<b>0.00</b>	<b>101,491.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>			
80-167-00	Admin Expense>Insurance - Auto	4,630.00	0.00	4,630.00
<b>Subtotal [14B]</b>	<b>Insurance of Automobiles</b>	<b>4,630.00</b>	<b>0.00</b>	<b>4,630.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>			
80-163-00	Admin Expense>Insurance - EPLI	1,033.00	0.00	1,033.00
80-164-00	Admin Expense>Surety Bond	503.00	0.00	503.00
Marcum 120	Property and Casualty Insurance	0.00	25,000.00	25,000.00
			RJE - 14 25,000.00	
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>1,536.00</b>	<b>25,000.00</b>	<b>26,536.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>171,077.00</b>	<b>26,079.00</b>	<b>197,156.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
40-111-00	Room & Board Revenue>Medicaid	(4,156,064.00)	0.00	(4,156,064.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	871.00	0.00	871.00
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(4,155,193.00)</b>	<b>0.00</b>	<b>(4,155,193.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
40-102-00	Room & Board Revenue>Medicare A	(3,620,875.00)	0.00	(3,620,875.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(3,620,875.00)</b>	<b>0.00</b>	<b>(3,620,875.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
40-102-14	Room & Board Revenue>Medicare A>Sequester	(7,005.00)	0.00	(7,005.00)
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>(7,005.00)</b>	<b>0.00</b>	<b>(7,005.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
40-104-00	Room & Board Revenue>Private	(1,201,172.00)	0.00	(1,201,172.00)
40-105-00	Room & Board Revenue>HMO	(990,736.00)	0.00	(990,736.00)
40-109-00	Room & Board Revenue>Hospice	(6,601.00)	0.00	(6,601.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(2,198,509.00)</b>	<b>0.00</b>	<b>(2,198,509.00)</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
41-102-00	Pharmacy Rev>Medicare A	(187,023.00)	0.00	(187,023.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(187,023.00)</b>	<b>0.00</b>	<b>(187,023.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>			
41-102-01	Pharmacy Rev>Medicare A>C/A	187,023.00	0.00	187,023.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>	<b>187,023.00</b>	<b>0.00</b>	<b>187,023.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>			
41-105-00	Pharmacy Rev>HMO	0.00	0.00	0.00
<b>Subtotal [5C]</b>	<b>Prescription Drugs - Non-medicare</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>			
41-105-01	Pharmacy Rev>HMO>C/A	0.00	0.00	0.00
<b>Subtotal [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowa</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
42-102-00	PT Revenue>Medicare A	(296,646.00)	0.00	(296,646.00)
42-103-00	PT Revenue>Medicare B	(39,644.00)	0.00	(39,644.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(336,290.00)</b>	<b>0.00</b>	<b>(336,290.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>			
42-102-01	PT Revenue>Medicare A>C/A	296,646.00	0.00	296,646.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>	<b>296,646.00</b>	<b>0.00</b>	<b>296,646.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
42-104-00	PT Revenue>Private	0.00	0.00	0.00
42-105-00	PT Revenue>HMO	(121,199.00)	0.00	(121,199.00)
42-111-00	PT Revenue>Medicaid	(14,879.00)	0.00	(14,879.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(136,078.00)</b>	<b>0.00</b>	<b>(136,078.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>			
42-105-01	PT Revenue>HMO>C/A	61,283.00	0.00	61,283.00
42-111-01	PT Revenue>Medicaid>C/A	14,879.00	0.00	14,879.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowan</b>	<b>76,162.00</b>	<b>0.00</b>	<b>76,162.00</b>

Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(148,019.00)	0.00	(148,019.00)
44-103-00	ST Revenue>Medicare B	(30,946.00)	0.00	(30,946.00)
Subtotal [8A]	Speech Therapy - Medicare	<u>(178,965.00)</u>	<u>0.00</u>	<u>(178,965.00)</u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	148,019.00	0.00	148,019.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	<u>148,019.00</u>	<u>0.00</u>	<u>148,019.00</u>
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-105-00	ST Revenue>HMO	(58,218.00)	0.00	(58,218.00)
44-111-00	ST Revenue>Medicaid	(9,630.00)	0.00	(9,630.00)
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(67,848.00)</u>	<u>0.00</u>	<u>(67,848.00)</u>
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-105-01	ST Revenue>HMO>C/A	28,401.00	0.00	28,401.00
44-111-01	ST Revenue>Medicaid>C/A	9,630.00	0.00	9,630.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowanc	<u>38,031.00</u>	<u>0.00</u>	<u>38,031.00</u>
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(264,087.00)	0.00	(264,087.00)
43-103-00	OT Revenue>Medicare B	(47,867.00)	0.00	(47,867.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(311,954.00)</u>	<u>0.00</u>	<u>(311,954.00)</u>
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	264,087.00	0.00	264,087.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowan	<u>264,087.00</u>	<u>0.00</u>	<u>264,087.00</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-105-00	OT Revenue>HMO	(113,265.00)	0.00	(113,265.00)
43-111-00	OT Revenue>Medicaid	(12,041.00)	0.00	(12,041.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>(125,306.00)</u>	<u>0.00</u>	<u>(125,306.00)</u>
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-105-01	OT Revenue>HMO>C/A	59,340.00	0.00	59,340.00
43-111-01	OT Revenue>Medicaid>C/A	12,041.00	0.00	12,041.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allk	<u>71,381.00</u>	<u>0.00</u>	<u>71,381.00</u>
Subgroup : [10A]	Other - Medicare			
47-103-00	Other Ancillary Rev>Medicare B	(4,406.00)	0.00	(4,406.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	0.00	0.00	0.00
52-102-00	Revenue Adjustments>Medicare A	(993.00)	0.00	(993.00)
Subtotal [10A]	Other - Medicare	<u>(5,399.00)</u>	<u>0.00</u>	<u>(5,399.00)</u>
Subgroup : [10B]	Other - Non-medicare			
47-104-00	Other Ancillary Revenue>Private	(532.00)	0.00	(532.00)
47-105-00	Other Ancillary Rev>HMO	(3,306.00)	0.00	(3,306.00)
47-111-00	Other Ancillary Rev>Medicaid	(172.00)	0.00	(172.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00	0.00	0.00
51-105-13	Other Rev>HMO>Incentive Payments	(9,205.00)	0.00	(9,205.00)
51-111-34	Other Rev>Medicaid>COVID19	(154,988.00)	0.00	(154,988.00)
52-105-00	Revenue Adjustments>Commercial HMO	(34,199.00)	0.00	(34,199.00)
52-109-00	Revenue Adjustments>Hospice	475.00	0.00	475.00
52-111-00	Revenue Adjustments>Medicaid	(2,216.00)	0.00	(2,216.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(4,014.00)	0.00	(4,014.00)
52-123-00	Revenue Adjustments>Ancillary	(5,261.00)	0.00	(5,261.00)
Subtotal [10B]	Other - Non-medicare	<u>(213,418.00)</u>	<u>0.00</u>	<u>(213,418.00)</u>
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	898.00	(1,079.00)	(181.00)
Subtotal [15]	Interest Income	<u>898.00</u>	<u>(1,079.00)</u>	<u>(181.00)</u>
Subgroup : [18]	Other Revenue			
51-034-34	Other Rev>PPP>COVID19	(1,032,300.00)	0.00	(1,032,300.00)
51-100-34	Other Rev>Miscellaneous>COVID19	(3,000.00)	0.00	(3,000.00)
51-187-00	Other Rev>Laundry	(72,000.00)	0.00	(72,000.00)
51-818-00	Other Rev>Medical Records	0.00	0.00	0.00
Subtotal [18]	Other Revenue	<u>(1,107,300.00)</u>	<u>0.00</u>	<u>(1,107,300.00)</u>
Total [30]	Statement of Revenue	<u>(11,568,916.00)</u>	<u>(1,079.00)</u>	<u>(11,569,995.00)</u>

RJE - 15

<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
10-001-02	Cash>Clearing>Payroll	213.00	0.00	213.00
10-010-95	Cash>Operating>Norwich	844,975.00	0.00	844,975.00
10-010-98	Cash>Operating>New London Realty	0.00	0.00	0.00
10-014-00	Cash>Petty Cash Facility	300.00	0.00	300.00
10-014-95	Cash>PettyCash>Norwich	7,489.00	0.00	7,489.00
10-015-00	Cash>Petty Cash PNA	750.00	0.00	750.00
10-060-95	Cash>Resident Trust>Norwich	74,761.00	0.00	74,761.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>933,488.00</b>	<b>0.00</b>	<b>933,488.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>			
11-102-00	Accounts Receivable>Medicare A	448,911.00	0.00	448,911.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	(12,272.00)	0.00	(12,272.00)
11-103-70	Accounts Receivable>Medicare B>Old A/R	16,227.00	0.00	16,227.00
11-104-00	Accounts Receivable>Private	312,884.00	0.00	312,884.00
11-104-70	Accounts Receivable>Private>Old A/R	24,456.00	0.00	24,456.00
11-105-00	Accounts Receivable>HMO	408,497.00	0.00	408,497.00
11-105-70	Accounts Receivable>HMO>Old A/R	64,796.00	0.00	64,796.00
11-106-70	Accounts Receivable>Medicare HMO>Old A/R	(6,000.00)	0.00	(6,000.00)
11-109-00	Accounts Receivable>Hospice	10,215.00	0.00	10,215.00
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,526.00)	0.00	(6,526.00)
11-111-00	Accounts Receivable>Medicaid	292,221.00	0.00	292,221.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	13,230.00	0.00	13,230.00
11-112-00	Accounts Receivable>Income	46,133.00	0.00	46,133.00
11-112-70	Accounts Receivable>Income>Old A/R	(7,320.00)	0.00	(7,320.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(368,395.00)	0.00	(368,395.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	28,962.00	0.00	28,962.00
11-123-00	Accounts Receivable>Ancillary	51,312.00	0.00	51,312.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(108,497.00)	0.00	(108,497.00)
<b>Subtotal [A2]</b>	<b>Resident Accounts Receivable</b>	<b>1,208,834.00</b>	<b>0.00</b>	<b>1,208,834.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
12-000-00	Prepaid Expenses	7,571.00	0.00	7,571.00
12-121-00	Prepaid Expenses>Rent	(168,007.00)	0.00	(168,007.00)
12-124-00	Prepaid Expenses>Insurance	169,206.00	0.00	169,206.00
12-126-00	Prepaid Expenses>Taxes	5,862.00	0.00	5,862.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>14,632.00</b>	<b>0.00</b>	<b>14,632.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
14-131-00	Fixed Assets>Leasehold Improvements	45,725.00	0.00	45,725.00
15-131-00	Accum Depn>Leasehold Improvements	(11,387.00)	0.00	(11,387.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>34,338.00</b>	<b>0.00</b>	<b>34,338.00</b>
<b>Subgroup : [B5]</b>	<b>Non-Movable Equipment</b>			
14-133-00	Fixed Assets>Medical Equipment	7,386.00	0.00	7,386.00
15-133-00	Accum Depn>Medical Equipment	(2,484.00)	0.00	(2,484.00)
<b>Subtotal [B5]</b>	<b>Non-Movable Equipment</b>	<b>4,902.00</b>	<b>0.00</b>	<b>4,902.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	8,849.00	0.00	8,849.00
14-134-00	Fixed Assets>Computer Hardware	9,926.00	0.00	9,926.00
14-305-00	Fixed Assets>Sales Use Tax	630.00	0.00	630.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(4,204.00)	0.00	(4,204.00)
15-134-00	Accum Depn>Computer Hardware	(2,196.00)	0.00	(2,196.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	0.00	0.00	0.00
15-305-00	Accum Depn>Sales Use Tax	(139.00)	0.00	(139.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>12,866.00</b>	<b>0.00</b>	<b>12,866.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>			
14-136-00	Fixed Assets>CIP	87,815.00	0.00	87,815.00
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>87,815.00</b>	<b>0.00</b>	<b>87,815.00</b>
<b>Subgroup : [D2]</b>	<b>Escrow Deposits</b>			
10-300-00	Cash>Escrow	12,747.00	0.00	12,747.00
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
<b>Subtotal [D2]</b>	<b>Escrow Deposits</b>	<b>12,747.00</b>	<b>0.00</b>	<b>12,747.00</b>

<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>			
27-000-40	Due To/(From)>Salmon Brook	5,980.00	0.00	5,980.00
27-000-41	Due To/(From)>Sky View	19.00	0.00	19.00
27-000-46	Due To/(From)>Regal Management 2.0	1,273.00	0.00	1,273.00
27-000-74	Due To/(From)>TSM Propco	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
27-000-90	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	1,001,796.00	0.00	1,001,796.00
27-000-93	Due To/(From)>RC Holdings	264,649.00	0.00	264,649.00
27-000-96	Due To/(From)>New London	1,163,920.00	0.00	1,163,920.00
27-000-98	Due To/(From)>Realty - New London	1,760,461.00	0.00	1,760,461.00
27-014-95	Due To/(From)>Norwich Petty Cash	450.00	0.00	450.00
27-315-00	Due To/(From)>Fairview at Southport	338,039.00	0.00	338,039.00
27-316-00	Due To/(From)>Fairview at Greenwich	152,532.00	0.00	152,532.00
27-400-00	Due to/(from)>Eli Miriis	500,000.00	0.00	500,000.00
27-406-00	Due To/(From)>Eitan Rubin	450,000.00	0.00	450,000.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>5,639,119.00</b>	<b>0.00</b>	<b>5,639,119.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>			
27-172-00	Due To/(From)>Vendor	3,675.00	0.00	3,675.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>3,675.00</b>	<b>0.00</b>	<b>3,675.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>7,952,416.00</b>	<b>0.00</b>	<b>7,952,416.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>			
20-000-00	Accounts Payable	(749,677.00)	0.00	(749,677.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(935.00)	0.00	(935.00)
21-350-00	Other Current Payables>Resident Funds	(74,761.00)	0.00	(74,761.00)
21-884-00	Other Current Payable>Disability & Other Insurance	132.00	0.00	132.00
<b>Subtotal [A1]</b>	<b>Trade Accounts Payable</b>	<b>(825,241.00)</b>	<b>0.00</b>	<b>(825,241.00)</b>
<b>Subgroup : [A2]</b>	<b>Note Payable</b>			
22-000-34	Note Payable>PPP Loan>COVID19	0.00	0.00	0.00
<b>Subtotal [A2]</b>	<b>Note Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
23-000-00	Accrued Wages & Related	(76,999.00)	0.00	(76,999.00)
23-157-00	Accrued Expenses>PTO	(314,809.00)	0.00	(314,809.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(391,808.00)</b>	<b>0.00</b>	<b>(391,808.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>			
23-156-00	Accrued Wages & Related>PR Taxes	(105.00)	0.00	(105.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(105.00)</b>	<b>0.00</b>	<b>(105.00)</b>
<b>Subgroup : [A7]</b>	<b>Medicare Final Settlement Payable</b>			
27-102-00	Due To/(From)>Medicare A	0.00	0.00	0.00
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
24-000-00	Accrued Expenses	(1,497,893.00)	0.00	(1,497,893.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	702.00	0.00	702.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(72,099.00)	0.00	(72,099.00)
24-163-00	Accrued Expenses>Insurance - EPLI	(3,485.00)	0.00	(3,485.00)
24-164-00	Accrued Expenses>Insurance - Surety Bond	(286.00)	0.00	(286.00)
24-165-00	Accrued Expenses>Insurance - Property	117.00	0.00	117.00
24-167-00	Accrued Expenses>Insurance - Auto	(234.00)	0.00	(234.00)
24-285-00	Accrued Expenses>Year End Adjustments	(20,066.00)	0.00	(20,066.00)
24-881-00	Accrued Expenses>Workers Comp	(62,787.00)	0.00	(62,787.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(1,064,972.00)	0.00	(1,064,972.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(132,272.00)	0.00	(132,272.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(2,853,275.00)</b>	<b>0.00</b>	<b>(2,853,275.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
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
27-000-82	Due To/(From)>Saugus	0.00	0.00	0.00
27-000-88	Due To/(From)>New Haven	(82,729.00)	0.00	(82,729.00)
27-000-97	Due To/(From)>Realty - Norwich	(101,700.00)	0.00	(101,700.00)

<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(184,429.00)</b>	<b>0.00</b>	<b>(184,429.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>			
27-105-00	Due To/(From)>HMO	(47,563.00)	0.00	(47,563.00)
27-109-00	Due To/(From)>Hospice	(3,858.00)	0.00	(3,858.00)
27-111-00	Due To/(From)>Medicaid	(28,908.00)	0.00	(28,908.00)
27-152-00	Due To/(From)>Employee	(4,334.00)	0.00	(4,334.00)
28-127-00	Due To>Old Owner	(229.00)	0.00	(229.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(84,892.00)</b>	<b>0.00</b>	<b>(84,892.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(4,339,750.00)</b>	<b>0.00</b>	<b>(4,339,750.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B1]</b>	<b>Owners' Capital</b>			
31-000-86	Partner's Equity>All Partners>Capital Draws	145,681.00	0.00	145,681.00
31-400-86	Partners' Equity>Elii Mirilis>CapitalDraws	60,712.00	0.00	60,712.00
31-408-86	Partners' Equity>Shannon Mirilis>Capital Draws	32,000.00	0.00	32,000.00
<b>Subtotal [B1]</b>	<b>Owners' Capital</b>	<b>238,393.00</b>	<b>0.00</b>	<b>238,393.00</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
30-000-00	Retained Earnings	(3,356,176.00)	0.00	(3,356,176.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(3,356,176.00)</b>	<b>0.00</b>	<b>(3,356,176.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(3,117,783.00)</b>	<b>0.00</b>	<b>(3,117,783.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing  
 Engagement: Medicaid - 93 W Main Operating, LLC  
 Period Ending: 9/30/2021  
 Trial Balance: A.01 - TB-CCNH  
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>N.01a</b>		
To Reclass Cell Phone Expense from Telephone Expense				
Marcum 103	Cell Phone		708.00	
80-231-00	Admin Expense>Telephone			708.00
<b>Total</b>			<b>708.00</b>	<b>708.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>E.04</b>		
To Reclass Dental Fees and Admin Contracted expenses to correct line of cost report				
80-700-00	Admin Expense>Contracted Service		5,583.00	
Marcum 104	Dentist		4,980.00	
60-206-00	Nursing Expense>Clinical Services			10,563.00
<b>Total</b>			<b>10,563.00</b>	<b>10,563.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>D.01</b>		
To Reclass Chamber Dues and Subscriptions to correct line of the cost report				
Marcum 110	Chamber of Commerce Dues		255.00	
Marcum 114	Subscriptions		405.00	
60-204-00	Nursing Expense>Training & Education			660.00
80-235-00	Admin Expense>Dues & Subscriptions			660.00
<b>Total</b>			<b>660.00</b>	<b>660.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>E.03a</b>		
To reclass other employee benefits				
80-245-00	Admin Expense>Background Checks		4,456.00	
Marcum 102	Employee Food		1,418.00	
Marcum 112	Employee Relations		1,818.00	
Marcum 118	Indirect COVID Expense		683.00	
Marcum 119	Admin & Gen.>COVID Related Expense		2,500.00	
60-883-00	Nursing Expense>Other Benefits			7,048.00
61-883-00	Nursing Admin Expense>Other Benefits			159.00
68-883-00	Therapy Expense>Other Benefits			888.00
69-883-00	Social Services Expense>Other Benefits			358.00
70-883-00	Dietary Expense>Other Benefits			863.00
71-883-00	Activity Expense>Other Benefits			341.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			1,218.00
75-883-00	Maintenance Expense>Other Benefits			
80-883-00	Admin Expense>Other Benefits			
85-204-00	Training and Education			
Marcum 106	Discriminatory Bonus			
Marcum 111	Holiday Party			
<b>Total</b>			<b>10,875.00</b>	<b>10,875.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>D.01 - Tab T</b>		
To Reclass Leased Equipment from Equipment Rental				
Marcum 109	Leased Equipment		814.00	
80-208-00	Admin Expense>Equip-Rental			814.00
<b>Total</b>			<b>814.00</b>	<b>814.00</b>
<b>Reclassifying Journal Entries JE # 6</b>		<b>D.01 - Tab K</b>		
To Reclass professional fees from accounting fees				
80-240-00	Admin Expense>Professional Fees		56,400.00	
80-239-00	Admin Expense>Accounting Fees			56,400.00
<b>Total</b>			<b>56,400.00</b>	<b>56,400.00</b>
<b>Reclassifying Journal Entries JE # 7</b>		<b>E.01</b>		
To reclass Legal and accounting fees to correct line of cost report				
80-238-00	Admin Expense>Legal Fees		2,266.00	
80-239-00	Admin Expense>Accounting Fees		15,590.00	
80-240-00	Admin Expense>Professional Fees			17,856.00
<b>Total</b>			<b>17,856.00</b>	<b>17,856.00</b>



Client: 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing  
 Engagement: Medicaid - 93 W Main Operating, LLC  
 Period Ending: 9/30/2021  
 Trial Balance: A.01 - TB-CCNH  
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 10</b>		N.01a		
To reclass salary relating to the assistant administrator into correct line				
Marcum 117	Assistant Administrator		118,825.00	
80-840-80	Admin Expense>Business Office>Wages			118,825.00
<b>Total</b>			<u>118,825.00</u>	<u>118,825.00</u>
<b>Reclassifying Journal Entries JE # 11</b>		D.01 - Tab I		
To reclass MDS consulting to correct line of cost report.				
Marcum 113	MDS Consulting		30,000.00	
60-212-00	Nursing Expense>Clinical Consultants			30,000.00
<b>Total</b>			<u>30,000.00</u>	<u>30,000.00</u>
<b>Reclassifying Journal Entries JE # 13</b>		D.01 - Tab F		
To reclass IT Expenses into the correct line of the cost report				
80-700-00	Admin Expense>Contracted Service		32,260.00	
75-700-00	Maintenance Expense>Contracted Service			32,260.00
<b>Total</b>			<u>32,260.00</u>	<u>32,260.00</u>
<b>Reclassifying Journal Entries JE # 14</b>		D.01 - Tab J		
To reclass Insurance expense to correct line of cost report				
Marcum 120	Property and Casualty Insurance		25,000.00	
80-238-00	Admin Expense>Legal Fees			25,000.00
<b>Total</b>			<u>25,000.00</u>	<u>25,000.00</u>
<b>Reclassifying Journal Entries JE # 15</b>		D.01 - Tab S		
To reclass interest expense to correct line of cost report				
94-000-00	Interest Expense		1,079.00	
51-160-00	Other Rev>Interest			1,079.00
<b>Total</b>			<u>1,079.00</u>	<u>1,079.00</u>
<b>Reclassifying Journal Entries JE # 16</b>		N.01b		
To reclass property expense Rent taxes out of Property Expense Rent account				
91-161-00	Property Expense>RE Taxes		206,805.00	
91-121-00	Property Expense>Rent			206,805.00
<b>Total</b>			<u>206,805.00</u>	<u>206,805.00</u>