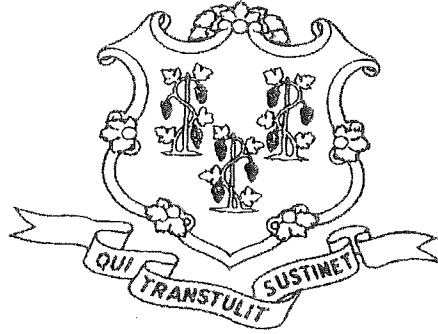


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing	
Address (No. & Street, City, State, Zip Code) 88 Clark Lane, Waterford, CT 06385	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 1048-C	RHNS	(Specify)	Medicare Provider 07-5158
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Medicaid Provider Numbers:	CCNH 10488	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acu	1048-C	9/30/2020	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Thomas E. Harris			Printed Name (Owner) Shannon Mirlis		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 88 Clark Lane, Waterford, CT 06385				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/14/2020	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-442-0471		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) 88 Clark Operating, LLC d/b/a New London Sub-Acute and N		Address (No. & Street, City, State, Zip) 88 Clark Lane, Waterford, CT 06385		
License Numbers:	CCNH 1048-C	RHNS (Specify)	Medicare Provider No. 07-5158	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Thomas E. Harris		Nursing Home Administrator's License No.:	723	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-A	1048-C	9/30/2020	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 88 Clark Operating, LLC d/b/a New London Sub-Acute	License No. 1048-C	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
88 Clark Lane Realty, LLC	88 Clark Lane, Waterford, CT 06385	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 22/ Line 9	1,800,000	421,267
88 Clark Lane Realty, LLC	88 Clark Lane, Waterford, CT 06385	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Pg. 22/ Line 10b	75,906	69,575
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Pg. 13/ Line B5a	198,115	198,115
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg. 13/Line B9a	75,350	75,350
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Pg. 13/Line 10b	177,040	177,040
93 W Main Operating, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	Pg. 19/ Line 3B	72,000	72,000
		<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 88 Clark Operating, LLC d/b/a New London Sub	License No. 1048-C	Report for Year Ended 9/30/2020	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 (See listing page 13)		
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? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute and			1048-C	9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Pitney Bowes, Inc. 1 Elmcroft Road, Stamford, CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	06/30/17	51 months	881		881
Nurse Rosie Products, 7320 Central Avenue, Savannah, GA 31406	<input type="radio"/>	<input checked="" type="radio"/>	4 rosebuds	02/24/16	36 months	3,792		3,792
Nurse Rosie Products, 7320 Central Avenue, Savannah, GA 31406	<input type="radio"/>	<input checked="" type="radio"/>	4 rosebuds	09/30/20	36 Months	4,752		4,752
	<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"/>						
							Total ***	9,425

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 88 Clark Operating, LLC d/b/a New	License No. 1048-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Roth & Co	1428 36th St #200, Brooklyn, NY 11218
3 PDR CPAs	4023 Tampa Road, Suite 2000, Oldsmar, FL 34677
4	

Services Provided by This Firm (*describe fully*)

1 Financial Statement Review, HUD Audit and Cost Report Preparation	\$ 25,933
2 Monthly Retainer Fee	\$ 5,085
3 401k Audit	\$ 3,000
4	\$
	Charge for Services Provided
	\$ 34,018

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Capozzi Adler P.C.	717-233-4101
2 Murtha Cullina LLP	860-240-6000
3 Treasurer State of CT	860-702-3000
4	
5	

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

1 2933 N Front St, Harrisburg, PA 171160
2 185 Asylum Street, 29th Floor, Hartford, CT 06103
3 55 Elm Street Ste 3, Hartford, CT 06106
4
5

Services Provided by This Firm (*describe fully*)

1 Asset and Background Search Analysis (\$200 Disallowed on Pg 28)	\$ 200
2 General Legal Matters	\$ 6,913
3 Conservatorship (Disallowed on Pg 28)	\$ 32
4	\$
5	\$
	Charge for Services Provided
	\$ 7,145

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

- Yes No Page 15 Line 1e

Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of			
88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing			1048-C		9/30/2020				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120							
B. On last day of THIS report period	120	120							120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	100	100			100	100							
B. As of midnight of THIS report period	81	81							81	81			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,714	4,714			4,012	4,012			702	702			
B. Medicaid (Conn.)	23,790	23,790			17,830	17,830			5,960	5,960			
C. Medicaid (other states)													
D. Private Pay	3,599	3,599			2,921	2,921			678	678			
E. State SSI for RCH													
F. Other (Specify)	398	398			368	368			30	30			
G. Total Care Days During Period (3A thru F)	32,501	32,501			25,131	25,131			7,370	7,370			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	32,501	32,501			25,131	25,131			7,370	7,370			

Schedule of Resident Statistics (Cont'd)

Name of Facility 88 Clark Operating, LLC d/b/a New London S			License No. 1048-C			Report for Year Ended 9/30/2020			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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	8		68			5							
Per Diem Rate													
a. One bed rm.	Various		203.34			435.00							
b. Two bed rms.	Various		203.34			385.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,790	3,790			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									89	89			
2. Restorative Treatments									805	805			
C. Other									7,081	7,081			
D. <i>Total Physical Therapy Treatments</i>									11,765	11,765			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									996	996			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									2	2			
2. Restorative Treatments									18	18			
C. Other									1,340	1,340			
D. <i>Total Speech Therapy Treatments</i>									2,356	2,356			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,857	2,857			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									54	54			
2. Restorative Treatments									490	490			
C. Other									7,085	7,085			
D. <i>Total Occupational Therapy Treatments</i>									10,486	10,486			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
88 Clark Operating, LLC d/b/a New London Sub-Acute and N	1048-C	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	135,461	2,091				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	79,333	4,103				
5. Dietary Service						
a. Head Dietitian	3,121	78				
b. Food Service Supervisor	68,150	2,131				
c. Dietary Workers	281,672	13,315				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	204,893	13,452				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	55,704	1,891				
b. Other Maintenance Workers	34,878	1,826				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	193,115	3,854				
b. RN						
1. Direct Care	743,472	4,471				
2. Administrative**	142,550	14,495				
c. LPN						
1. Direct Care	928,389	31,054				
2. Administrative**						
d. Aides and Attendants	1,338,972	70,467				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	106,939	6,436				
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	74,226	2,035				
n. Marketing	18,099	523				
o. Other (Specify)						
See Attached Schedule	103,343	4,049				
<i>A-13. Total Salary Expenditures</i>	<i>4,512,317</i>	<i>176,271</i>				

* 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
	0					
Nursing Admin Expense>Medical Records>Wages	\$ 39,852	1,700				
Nursing Admin Expense>Medical Records>PTO Accrual	\$ 1,024	98				
Admin Expense>Admissions>Covid19	\$ 334	20				
Admin Expense>Admissions>Wages	\$ 61,625	2,200				
Admin Expense>Admissions>PTO Accrual	\$ 508	31				
Total	\$ 103,343	4,049	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Nursing Expense>Clinical Services	\$ 17,001	358				
Nursing Expense>Clinical Consultants	\$ 18,186	416				
Total	\$ 35,187	774	\$ -	-	\$ -	-

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

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing				License No. 1048-C	Report for Year Ended 9/30/2020			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing				1048-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Thomas E. Harris	135,461			Non Discriminatory	Administrator	2,091	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
88 Clark Operating, LLC d/b/a New London Sub-A	1048-C	9/30/2020	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	4,500	85				
3. Pharmacist	13,066	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	198,115	2,971				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	42,000	Monthly Rate				
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	75,350	2,649				
b. Other						
10. Occupational Therapist						
a. Resident Care	177,040	1,123				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	124,296	2,629				
d. Other						
12. Other (Specify)						
See Attached Schedule	35,187	774				
B-13 Total Fees Paid in Lieu of Salaries	669,554	10,231				

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

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

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

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

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute		License No. 1048-C	Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management, 174 Scott Road Prospect CT 06712	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational, and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
IPC Healthcare, PO Box 844929 Los Angeles, CA 90084	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz Solutions, LLC, 167 Route 304, Bardonia, NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC consulting, PO Box 265 Waterbury CT 06720	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products, Inc., 101 N Plains industrial Road, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<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"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-	1048-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 98,573	98,573		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 414,769	414,769		
5. Health Insurance	\$ 241,023	241,023		
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	\$ 1,170	1,170		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 99,393	99,393		
d. Accounting and Auditing	\$ 34,018	34,018		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 7,145	7,145		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 17,988	17,988		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,547	8,547		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 568,865	568,865		
Subtotal	\$ 1,491,491	1,491,491		

* 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)
	0		
Background Checks	\$ 1,170		
Total	\$ 1,170	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute	1048-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,491,491	1,491,491		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 13,652	13,652			
2. Holiday Parties for Staff	\$ 3,906	3,906			
3. Gifts to Staff and Residents	\$ 984	984			
4. Employee Travel	\$ 2,560	2,560			
5. Education Expenses Related to Seminars and Conventions	\$ 3,265	3,265			
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$ 984	984			
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 5,962	5,962			
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	\$ 2,658	2,658			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,036	1,036			
9. Subscriptions	\$ 175	175			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 291,541	291,541			
12. Administrative Management Services**	\$				
13. Other (Specify) See Attached Schedule	\$ 47,765	47,765			
C-14 Total Administrative & General Expenditures	\$ 1,865,979	1,865,979			

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing and Advertising (Disallowed on Page 28)	\$ 5,962		
Total Other Advertising	\$ 5,962	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Resident Missing Items	\$ 194		
Licenses	\$ 970		
Fines, Penalties, & Settlements	\$ 14,256		
Lates Fees	\$ 2,510		
Bank Fees	\$ 2,463		
Employee Food	\$ 3,213		
Discriminatory Bonus	\$ 1,850		
Employee Relations	\$ 154		
Admin & General> COVID Related Expense	\$ 22,155		
Total Other Administrative and General	\$ 47,765	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility 88 Clark Operating, LLC d/b/a New Lond	License No. 1048-C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acut		1048-C	9/30/2020		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 294,888	294,888			
2.	Non-Food Supplies	\$ 18,775	18,775			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
c. Other (Specify) _____						
Other Dietary Supplies		\$ 200	200			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 313,863	313,863			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F.	Resident Meals: Total no. of meals served per day:*					
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute a		1048-C	9/30/2020	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)		\$	72,000	72,000	
c.. Other (Specify) Laundry Expense		\$	1,382	1,382	
3D. Total Laundry Expenditures (3a + b + c)		\$	73,382	73,382	
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
88 Clark Operating, LLC d/b/a New London Su	1048-C	9/30/2020	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. \$	25,817	25,817		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (<i>Specify</i>)		\$			
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 25,817	25,817		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from <i>Integra Scripts</i>	\$	216,317	216,317		
b. Medicine Cabinet Drugs	\$	932	932		
c. Medical and Therapeutic Supplies	\$	114,096	114,096		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	5,909	5,909		
f. X-rays and Related Radiological Procedures***	\$	6,386	6,386		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	5,353	5,353		
i. Recreation	\$	18,372	18,372		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** <i>See Attached Schedule</i>	\$	209,431	209,431		
5M. Total Resident Care Expenditures (5a - 5j)		\$ 576,796	576,796		

* 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)
	0		
Supplies/COVID19	\$ 33,670		
Sanitation & Incineration	\$ 1,261		
Repairs & Maintenance/COVID19	\$ 532		
Equipment Rental	\$ 48,116		
Indirect COVID Expense(See attachment E.06a)	\$ 1,556		
Total Other Resident Care	\$ 85,135	\$ -	\$ -

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

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing			License No. 1048-C		Report for Year Ended 9/30/2020			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
On-Time IT Solutions Inc.	154 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>		IT assistance	26,893			22	6F
Caretech Group	1123 McDonald Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Purchasing Company	16,800			16	M11
Norwich Rehab and Care	93 W main St, Norwich, CT 06360	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Laundry	72,000			19	3B
Icon interior	1008 39 Street, NY 11219	<input type="radio"/>	<input checked="" type="radio"/>		Disinfectant work	18,520			22	6F
LTC Consulting Services	100 Boulevard, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>		Consulting services	208,700			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"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
88 Clark Operating, LLC d/b/a New London S	1048-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 21,733	21,733				
b. Heat	\$ 24,797	24,797				
c. Light & Power	\$ 158,503	158,503				
d. Water	\$ 25,184	25,184				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,425	9,425				
f. Other (<i>itemize</i>)	\$ 135,682	135,682				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 375,324	375,324				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 56,426	56,426				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 27,747	27,747				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 84,173	84,173				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,800,000	1,800,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 75,906	75,906				
c. Personal property taxes	\$ (750)	(750)				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,959,329	1,959,329				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Supplies	\$ 30,173		
Supplies for COVID19	\$ 71		
Sanitation & Incineration	\$ 28,092		
Extermination	\$ 1,840		
Snow Removal	\$ 2,866		
Landscaping	\$ 6,780		
Fire Drill	\$ 8,453		
Contracted Service, IT Solutions	\$ 38,551		
Contracted Service>COVID19, Icon Interior>Disinfectant Work	\$ 18,520		
Director - COVID19	\$ 336		
Total Other Repairs and Maintenance	\$ 135,682	\$ -	\$ -

Depreciation Schedule

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing			License No. 1048-C			Report for Year Ended 9/30/2020			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period			26,130		26,130	26,130	S/L	Various				
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period			2,610,537		2,610,537	2,115,228	S/L	Various	54,537			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			30,414		30,414		S/L	Various	1,889			
B-4. Subtotal										56,426		
C. Non-Movable Equipment												
1. Acquired prior to this report period			92,905		92,905	92,905	S/L	Various				
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period					1,472,410		1,472,410	1,394,868	S/L	Var	25,946	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)					21,336		21,336		S/L	Var	1,801	
D-3. Subtotal												27,747
E. Total Depreciation												84,173

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/2/2019	black schedule, grooved coupling, mega press coupling	\$ 4,027	15	\$ 268
10/10/2019	sprinkler work	\$ 527	15	\$ 35
10/16/2019	air compressor removed and replaced	\$ 3,434	15	\$ 229
11/15/2019	repair service	\$ 1,022	10	\$ 102
1/3/2020	Condon and sons electric, amp heat replaced	\$ 4,104	15	\$ 274
1/3/2020	Condon and Sons electric, Sales Tax	\$ 332	15	\$ 22
1/16/2020	sprinkler work	\$ 2,170	15	\$ 145
1/28/2020	exhaust fan,emergency light, elec. Labor	\$ 1,122	15	\$ 75
6/1/2020	side walk repair	\$ 1,500	15	\$ 100
6/1/2020	side walk repair	\$ 1,100	15	\$ 73
8/4/2020	removed and installed new carrier	\$ 9,040	25	\$ 362
8/31/2020	rinse probe,control board, & touch pad	\$ 1,016	10	\$ 102
9/1/2020	serpentine belt, batteries, air filter	\$ 1,022	10	\$ 102
Total additions for Building Improvements		\$ 30,414		\$ 1,889 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

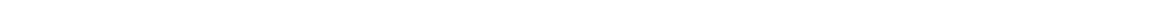
Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				

Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/4/2019	sofa	\$ 574	12	\$ 48
11/27/2019	3 toilets	\$ 668	15	\$ 45
8/11/2020	ice maker	\$ 5,412	20	\$ 271
10/3/2019	electric bed, mattress	\$ 1,920	12	\$ 160
8/20/2019	tax desposit for nurse call system	\$ 758	10	\$ 76
9/12/2019	2nd installment for nurse call system	\$ 758	10	\$ 76
11/21/2019	final installment	\$ 4,230	10	\$ 423
2/23/2020	computer hardware Dell Optiplex 3050	\$ 799	10	\$ 80
7/1/2020	computer hardware Dell Optiplex	\$ 5,845	10	\$ 585
7/1/2020	computer hardware Dell Optiplex- Sales Tax	\$ 371	10	\$ 37
Total additions for Movable Equipment		\$ 21,336		\$ 1,801 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and N			License No. 1048-C		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

2019 Disposals
 Generic Leasehold Disposals
 12/31/2018 (11,388) (11,388) (11,388) (11,388) - -

Total 2019 Additions
 48,890 48,890 6,337 (5,051) 6,337 1,286 47,604

Acquisition 2020
 Sprinkler, grooved coupling, and mega press coupling 10/22/2019 4,027 4,027 15 S/L - - - - -
 Sprinkler work, thread rod and filters 10/10/2019 527 527 15 S/L - - - - -
 Air compressor removed, olefin air installed 10/18/2019 3,434 3,434 15 S/L - - - - -
 repair service for generator 11/15/2019 1,022 1,022 10 S/L - - - - -
 replaced amp heat 1/3/2020 4,104 4,104 15 S/L - - - - -
 3/1/2020 332 332 15 S/L - - - - -
 Condon electric sales use tax 3/1/2020 2,170 2,170 15 S/L - - - - -
 apprentice & journeyman sprinkler filter 1/16/2020 1,122 1,122 15 S/L - - - - -
 exhaust fan, emergency light, labor, bucket truck 1/28/2020 1,500 1,500 15 S/L - - - - -
 side walk repair 9/10/2019 1,100 1,100 15 S/L - - - - -
 new carrier installation 8/4/2020 9,040 9,040 25 S/L - - - - -
 new probe, control board, and touch pad 8/31/2020 1,016 1,016 10 S/L - - - - -
 new serpentine belt and air filter 1/6/2020 1,022 1,022 10 S/L - - - - -
 Total 2020 Additions 30,414 30,414 1,889 1,889 28,525

Total Building Improvements
 2,640,950 2,640,950 22,202 2,025,180 47,551 2,072,730 53,888 2,115,230 58,426 2,171,555 469,286

Non-Movable Equipment
 Acquired prior 2011 92,905 92,905 92,905 92,905 92,905 92,905 92,905 92,905 92,905 92,905

Total
 92,905 92,905 92,905 92,905 92,905 92,905 92,905 92,905 92,905 92,905

Movable Equipment
 Acquired prior 2011 1,198,371 1,198,371 1,198,371 1,198,371 1,198,371 1,198,371 1,198,371 1,198,371 1,198,371

Acquisition 2012
 Dell Computers 10/11/2011 2,548 2,548 5 S/L - - - - -
 Dell Computers 12/16/2011 2,813 2,813 5 S/L - - - - -
 Dell Computers 10/11/2011 12,240 12,240 5 S/L - - - - -
 Dell Computers 8/10/2012 4,804 4,804 5 S/L - - - - -
 Furniture 5/8/2012 9,518 9,518 5 S/L - - - - -
 Furniture 6/8/2012 9,518 9,518 5 S/L - - - - -
 Furniture 7/9/2012 9,518 9,518 5 S/L - - - - -
 Furniture 8/8/2012 9,519 9,519 5 S/L - - - - -
 Furniture 10/2/2011 4,599 4,599 5 S/L - - - - -
 Kitchen Tray Caddy 12/5/2011 3,576 3,576 5 S/L - - - - -
 Furniture 3/8/2012 9,518 9,518 5 S/L - - - - -
 Furniture 3/8/2012 9,518 9,518 5 S/L - - - - -
 Furniture 10/31/2011 4,600 4,600 5 S/L - - - - -
 Lamp/Furniture 3/1/2012 3,508 3,508 5 S/L - - - - -
 Resident Beds 4/21/2012 5,923 5,923 5 S/L - - - - -
 Ice machine 03/16/202 6,057 6,057 5 S/L - - - - -
 TVs 10/20/2011 5,210 5,210 5 S/L - - - - -
 Total 2012 Additions 112,986 112,986 112,986 112,986 112,986 112,986 112,986 112,986 112,986

Acquisition 2013
 Medicine Beds 2/28/2013 8,142 8,142 5 S/L - - - - -
 Direct Supply Furniture For Dining Room 3/18/2013 12,711 12,711 5 S/L - - - - -
 Equipment 5/23/2013 4,110 4,110 5 S/L - - - - -
 Total 2013 Additions 24,963 24,963 24,963 24,963 24,963 24,963 24,963 24,963 24,963

Acquisition 2014
 PARLATIC BED 4/2/2014 3,119 3,119 5 S/L - - - - -
 FURNITURE FOR DAY ROOM 3/3/2014 3,503 3,503 5 S/L - - - - -
 BEDS/FLOOR SCRUBBER 1/31/2014 6,737 6,737 5 S/L - - - - -
 ELECTRIC BEDS 8/19/2014 2,982 2,982 5 S/L - - - - -
 Total 2014 Additions 16,342 16,342 16,342 16,342 16,342 16,342 16,342 16,342 16,342

Acquisition 2015
 BED HEAD/FOOTBOARD KITS/LAMIN FOR PANELS 1/28/2015 1,015 1,015 3 S/L - - - - -
 BEDS 3/5/2015 13,831 13,831 3 S/L - - - - -
 HOT FOOD SERVING COUNTER 8/19/2015 2,535 2,535 5 S/L - - - - -
 Total 2015 Additions 17,381 17,381 17,381 17,381 17,381 17,381 17,381 17,381 17,381

Acquisition 2016
 Beds 5/16/2016 8,944 8,944 12 S/L - - - - -
 Ultra Sound for Rehab 5/23/2016 8,789 8,789 12 S/L - - - - -
 Rehab Equipment 8/25/2016 5,352 5,352 7 S/L - - - - -
 Rehab Equipment 5/9/2016 8,742 8,742 7 S/L - - - - -
 Time Clock System 9/13/2016 8,586 8,586 7 S/L - - - - -
 Total 2016 Additions 47,406 47,406 47,406 47,406 47,406 47,406 47,406 47,406 47,406

Disposals 2016
 Generator 1/31/2000 (570) (570) 5 S/L - - - - -
 Timeclock Plus 9/30/2002 (2,785) (2,785) 3 S/L - - - - -
 Total 2016 Disposals (3,355) (3,355) (3,355) (3,355) (3,355) (3,355) (3,355) (3,355) (3,355)

Acquisition 2017

Kitchen Equipment	8/30/2017	884	44	177	398	177	575	309
Kitchen Equipment-Sales Use Tax	8/30/2017	56	3	11	25	11	36	20
Total 2017 Additions		940	47	188	423	188	611	329
Acquisition 2018								
Electric Bed	11/15/2017	2,365	-	197	394	197	591	1,774
Electric Bed - Sales Tax	11/30/2017	151	-	13	26	13	39	112
Bed Motor	3/31/2018	643	-	54	108	54	162	481
Liquid Oxygen Reservoir	6/30/2018	1,800	-	225	450	225	675	1,125
Notebook, Monitor	10/1/2017	1,425	-	285	570	285	855	570
Lenovo Notebook	1/22/2018	917	-	183	366	183	548	368
Lenovo Notebook-Sales Use Tax	1/31/18	58	-	12	24	12	36	22
Computer Equipment	2/8/2018	17,432	-	3,486	6,972	3,486	10,458	6,974
Computer Equipment-Sales Use Tax	2/28/2018	1,107	-	221	442	221	663	444
Laptop	6/25/2018	510	-	170	340	170	510	170
Copier	6/30/2018	44,220	-	8,844	17,688	8,844	26,532	17,688
Total 2018 Additions		70,628	-	13,690	28,556	13,690	32,226	38,402

Acquisition 2019								
battery	11/5/2018	710	-	-	142	142	264	426
Electric bed with mattresses	12/13/2018	850	-	-	71	71	142	708
Fully Electric Bed with Extender and mattresses	12/20/2018	1,880	-	-	157	157	314	1,566
computer desk	12/31/2018	613	-	-	123	123	246	367
Fully Electric Bed with Extender	1/10/2019	910	-	-	76	76	152	758
Fully Electric Bed	1/24/2019	910	-	-	76	76	152	758
Fully Electric Bed with Extender Capability, mattresses	2/14/2019	1,700	-	-	142	142	284	1,416
electric beds and mattresses	4/10/2019	1,075	-	-	90	90	180	895
electric beds and mattresses	5/18/2019	1,116	-	-	93	93	186	930
Cooler and Freezer, Fan Cycle Control, Swivel Tee	5/24/2019	646	-	-	65	65	130	516
Fully Electric Bed with Extender Capability, three tier matt	6/27/2019	1,075	-	-	90	90	180	895
Fully Electric Bed with extender capability, three tier matt	6/27/2019	1,935	-	-	161	161	322	1,613
Kitchen appliances	7/12/2019	1,000	-	-	200	200	400	600
Charger & Battery Pack for Performance Lift	1/4/2019	343	-	-	54	54	108	435
Kit Drainage Latex Free	8/7/2019	938	-	-	47	47	94	844
Install of Response Care Equipment for Install	9/12/2019	12,691	-	-	2,538	2,538	5,076	7,615
2nd installment for nurse call system	9/12/2019	11,933	-	-	2,387	2,387	4,774	7,159
wrist transponder	9/17/2019	696	-	-	139	139	278	418
2019 Disposals								
Generic FF&E Disposals	12/31/2018	(5,773)	-	-	(5,773)	-	(5,773)	-
Generic Medical Equipment Disposals	12/31/2019	(2,443)	-	-	(2,443)	-	(2,443)	-
Generic Computer Hardware Disposals	12/31/2018	(1,427)	-	-	(1,427)	-	(1,427)	-
Disposal of Copier	Various	(44,220)	-	-	(8,844)	-	(8,844)	(35,376)
Disposal of Various Sales Use Tax		(611)	-	-	(611)	-	(611)	-
Total 2019 Additions		(13,252)	-	-	(12,447)	6,651	(5,796)	(7,456)

Acquisition 2020								
Sofa	10/4/2019	574	-	-	-	48	48	526
3 toilets	11/27/2019	668	-	-	-	45	45	623
ice maker	8/11/2020	5,412	-	-	271	271	271	5,141
electric bed and mattress	10/3/2019	1,920	-	-	-	160	160	1,760
Deposit for nurse call system	8/20/2019	758	-	-	-	76	76	682
2nd installment for nurse call system	9/12/2019	758	-	-	-	76	76	682
Final installment for nurse call system	11/21/2019	4,230	-	-	-	423	423	3,807
Computer Dell Optiplex 3050	2/23/2020	799	-	-	-	80	80	719
Computer Dell Optiplex	7/1/2020	5,845	-	-	-	585	585	5,260
Sales use tax on computer hardware	7/1/2020	371	-	-	-	37	37	334
Total 2020 Additions		21,336	-	-	-	1,801	1,801	19,535

Total		1,493,746	1,371,849	23,070	1,394,919	13,048	1,381,871	71,131
Total Historical Cost and Depreciation For Period		4,253,731	3,516,064	70,621	3,586,684	72,936	3,659,620	540,427
T/B		373,628	3,516,016	84,442	48,393	84,442	48,393	289,186
Prior Operator Variance		3,892,207	3,516,064	46,525	3,562,541	44,696	3,607,237	43,399
		(12,104)	(13,821)	(11,506)	3,580,740	(11,506)	3,628,863	251,241
CR vs. FS NBV		(251,241)	-	(35,780)	-	-	-	-
Rounding Variance		(251,241)	-	(35,780)	-	-	-	-
CR vs. FS NBV - Page 31, Line B9								
CR vs. FS depreciation - Page 36, Line F1								

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

Name of Facility 88 Clark Operating, LLC d/b/a New Lo		License No. 1048-C	Report for Year Ended 9/30/2020		Page 25	of 37
11. Property Questionnaire						
Part A						
Is the property either owned by the Facility or leased from a Related Party?*			<input checked="" type="radio"/> Yes		<input type="radio"/> No	
					If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.						
Description		Total				
1. Date Land Purchased						
2. Date Structure Completed						
3. If NOT Original Owner, Date of Purchase						
4. Date of Initial Licensure		05/21/05				
5. Total Licensed Bed Capacity		120				
6. Square Footage						
7. Acquisition Cost						
a. Land						
b. Building						
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	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% Wit	3.31%			
d. Term of Mortgage (number of years)		5	420 Months			
e. Amount of Principal Borrowed		8,250,000	8,488,700			
f. Principal balance outstanding as of 9/30/2020		7,581,299	8,357,843			
Complete if Mortgage was Refinanced During Current Cost Year						
g. Type of Financing (e.g., fixed, variable)						
h. Date of Refinancing						
i. New Interest Rate						
j. Term of Mortgage (number of years)						
k. Amount of Principal Borrowed						
l. Principal Outstanding on Note Paid-Off						
Part C - Arms-Length Leases for Real Property Improvements Only						
Name and Address of Lessor		Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New L		1048-C	9/30/2020		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New		1048-C		9/30/2020		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>) Interest Expense(See Attachment)				\$	56,166	56,166	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	56,166	56,166	
14. Insurance							
a. Insurance on Property (buildings only)				\$	185,824	185,824	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (<i>Blanket Coverage</i>)				\$			
2. Fire and Extended Coverage				\$			
3. Other (<i>Specify</i>)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	185,824	185,824	
15. Total All Expenditures (A-13 thru C-14)				\$	10,490,055	10,490,055	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute and N				1048-C	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 18,099	18,099		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 212,227	212,227		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 99,393	99,393		
10.			Accounting	\$			
10a.			Legal	\$			
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 *	\$ 5,962	5,962		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 29,532	29,532		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 365,213	365,213		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Wages	\$ 18,099		
Total Other Salaries Adjustment			\$ 18,099	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Respiratory Therapist	\$ 1,411		
13	B12o	IV Insertion Nurse	\$ 16,775		
13	B12o	Clinical Consultant	\$ 17,001		
13	10b	Occupational Therapy	\$ 177,040		
Total Other Fees Adjustments			\$ 212,227	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Non Routine Bank Fees	\$ 993		
16	M13	Resident Missing Items	\$ 194		
16	M13	Fines, Penalties, & Settlements	\$ 14,256		
16	M13	Late fees	\$ 2,510		
16	M13	Employee Food	\$ 3,213		
16	M13	Discriminatory Bonus	\$ 1,850		
16	M13	Employee Relation	\$ 154		
16	M13	Bank Fees	\$ 2,463		
16	M8a	Chamber of Commerce Dues	\$ 1,036		
16	M13	Legal Fees(See Attachment)	\$ 232		
15	Var	Marketing Benefits Disallowed(See Attachment)	\$ 2,631		
Total Other A&G Adjustments			\$ 29,532	\$ -	\$ -

**88 Clark Operating, LLC
Disallowance Schedule for Cable TV
September 30, 2020**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct # 80-232-00	\$ 14,969	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 3,600</u>	
Full Year Cost Report (365 out of 365 Days)	100%	
Revised Allowable Cost	<u>\$ 3,600</u>	
 Disallowed Cable TV	 <u><u>\$ 11,369</u></u>	

**88 Clark Operating, LLC
Disallowance Schedule for Cell Phones
September 30, 2020**

Pg. 28b

	<u>Amount</u>	
Total Cell Phone Expense	-	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 1,440</u>	
Full Year Cost Report (365 out of 365 Days)	100%	
Revised Allowable Cost	<u>\$ 1,440</u>	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ -</u></u>	No Disallowance

Marketing Benefits Disallowance

Marketing Salary	18,100	Page 10
Total Salaries	<u>4,512,317</u>	TB Linked
Percent to Total Salaries	0.40%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	655,792	TB Linked
Marketing Benefits Disallowed	2,631	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute and				1048-C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 365,213	365,213		
Page 20 - Resident Care Supplies ***							
27.	20	5a2	Prescription Drugs	\$ 216,317	216,317		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 6,386	6,386		
30.	20	5h	Laboratory	\$ 5,353	5,353		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,909	5,909		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 68,600	68,600		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 102	102		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 2,331	2,331		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 670,211	670,211		

*** 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	5c	Non allowable Nursing Supplies(See Attachment)	\$ 15,121		
20	5i	Cable Television Disallowance(See Attachment)	\$ 11,369		
20	5l	Non allowable Nursing Equipment Rentals	\$ 42,110		
Total Other Ancillary Costs			\$ 68,600	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
23	B3	Depreciation for Serpentine Belt and Air Filter	\$ 102		
Total Other Property Adjustments			\$ 102	\$ -	\$ -

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Rev>Misc	\$ 85		
30	IV 8	Other Rev>Food	\$ 135		
30	IV 8	Other Rev>Bounced Check Fee	\$ 100		
30	IV 8	Other Rev>Medical Records	\$ 165		
30	IV 8	Admin Expense>Insurance - EPLI	\$ 1,846		
Total Other Adjustments			\$ 2,331	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New Lond 1048-C				9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,606,656	4,606,656					
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>)	\$ 3,054,398	3,054,398					
b. Medicare Room and Board Contractual Allowance **	\$ (31,571)	(31,571)					
4. a. Private-Pay Residents and Other	\$ 1,913,999	1,913,999					
b. Private-Pay Room and Board Contractual Allowance **	\$ (4,708)	(4,708)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 194,700	194,700					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (194,700)	(194,700)					
c. Prescription Drugs - Non-Medicare	\$ 24,720	24,720					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (24,720)	(24,720)					
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	\$ 285,171	285,171					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (167,175)	(167,175)					
c. Physical Therapy - Non-Medicare	\$ 56,856	56,856					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (44,655)	(44,655)					
4. a. Speech Therapy - Medicare	\$ 177,898	177,898					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (84,011)	(84,011)					
c. Speech Therapy - Non-Medicare	\$ 28,800	28,800					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (11,094)	(11,094)					
5. a. Occupational Therapy - Medicare	\$ 269,494	269,494					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (175,823)	(175,823)					
c. Occupational Therapy - Non-Medicare	\$ 47,800	47,800					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (36,701)	(36,701)					
6. a. Other (<i>Specify</i>) - Medicare	\$ 12,438	12,438					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 41,038	41,038					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,938,810	9,938,810					
IV. Other Revenue*							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income (<i>Specify</i>)	\$ 979	979					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (<i>Specify</i>)	\$ 2,331	2,331					
V. Total Other Revenue (1 thru 8)	\$ 3,310	3,310					
VI. Total All Revenue (III + V)	\$ 9,942,120	9,942,120					

* 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)
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 7,840		
30 II 6a	Revenue Adjustments>Medicare A	\$ 4,598		
Total Other Resident Revenue - Medicare		\$ 12,438	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Other Ancillary Revenue>Private	\$ 378		
30 II 6b	Other Ancillary Rev>HMO	\$ 49		
30 II 6b	Other Ancillary Rev>HMO>C/A	\$ (49)		
30 II 6b	Other Ancillary Rev>Equip Rental	\$ 43		
30 II 6b	Other Ancillary Rev>Oxygen	\$ 561		
30 II 6b	Revenue Adjustments>Hospice	\$ (3)		
30 II 6b	Revenue Adjustments>Medicaid	\$ 40,059		
Total Other Resident Revenue		\$ 41,038	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Other Rev>Interest		\$ 979		
Total Interest Income			\$ 979	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Other Rev>Misc (Disallowed on Pg 29a)	\$ 85		
30 IV 8	Other Rev>Food (Disallowed on Pg 29a)	\$ 135		
30 IV 8	Other Rev>Bounced Check Fee (Disallowed on Pg 29a)	\$ 100		
30 IV 8	Other Rev>Medical Records (Disallowed on Pg 29a)	\$ 165		
30 IV 8	Admin Expense>Insurance - EPLI(Disallowed on Pg 29a)	\$ 1,846		
Total Other Revenue		\$ 2,331	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New Lot	1048-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,352,849
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,641,538
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	(49,466)
a. _____				
b. _____				
c. _____				
d. See Schedule		(49,466)		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,944,921
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	26,130	\$	
	Accum. Depreciation	26,130		Net
3. Buildings	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
4. Leasehold Improvements	*Historical Cost	2,640,951	\$	469,297
	Accum. Depreciation	2,171,654		Net
5. Non-Movable Equipment	*Historical Cost	92,905	\$	
	Accum. Depreciation	92,905		Net
6. Movable Equipment	*Historical Cost	1,493,746	\$	71,131
	Accum. Depreciation	1,422,615		Net
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	718,546
CR vs. FS NBV		(251,241)		
See Schedule		969,787		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,258,974

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New Lon		1048-C	9/30/2020	32	37
Account			Amount		
Total Brought Forward:			\$	4,203,895	
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
\$					
2. Land Improvements					
*Historical Cost _____					
Accum. Depreciation _____			Net		
\$					
3. Buildings					
*Historical Cost _____					
Accum. Depreciation _____			Net		
\$					
4. Non-Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____			Net		
\$					
5. Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____			Net		
\$					
6. Motor Vehicles					
*Historical Cost _____					
Accum. Depreciation _____			Net		
\$					
7. Minor Equipment-Not Depreciable					
\$					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
\$					
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$ 1,344,699					
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>)					
\$ (693,065)					
Name and Address		Amount	Loan Date		
Due to New London Realty and Eli Mirlis		(693,065)			
7. Other Assets (<i>itemize</i>)					
\$ 9,218					

See Schedule			9,218		
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
\$ 660,852					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$ 4,864,747					

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sv		1048-C	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,064,193
2. Notes Payable (<i>itemize</i>)				\$	911,900

See Schedule					911,900
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>)				\$	210,594
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	1,764
7. Medicare Final Settlement Payable				\$	4,288
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,355,178

See Schedule					1,355,178
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,547,917

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility 88 Clark Operating, LLC d/b/a New London		License No. 1048-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,547,917	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,316,216	
Name and Address of Lender	Amount	Loan Date			
Due to Realty Sthport, maplewood, prospect, norwich	1,316,216	Var			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 92,172	
_____ _____ _____ See Schedule				92,172	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,408,388	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,956,305	


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

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New Lo	1048-C	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
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			\$	
B. Net Worth				
1. Owner's Capital			\$	(190,158)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	610,755
6. Gain or Loss for Period			\$	(512,155)
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	(91,558)
C. Total Reserves and Net Worth			\$	(91,558)
D. Total Liabilities, Reserves, and Net Worth			\$	4,864,747

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New Lond	1048-C	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	457,966
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	9,942,120
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,454,275
D. Net Income or Deficit			\$	(512,155)
E. Balance			\$	(54,189)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27 \$10,490,055				
F/S vs C/R Depreciation (35,780)				
Expenses Per FS \$10,454,275				
2. Other <i>(itemize)</i>				
Prior Period Adjustments (37,369)				
F-3. Total Additions			\$	(37,369)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(91,558)
				09/30/20

I. Preparer's/Reviewer's Certification

Name of Facility 88 Clark Operating, LLC d/b/a New		License No. 1048-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 1/15/21		
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia			Phone Number 732-961-8571		
Contact Email Address tzippyk@ltccs.com					

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
December 23, 2020

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

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

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

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **88 Clark Operating, LLC**
 Engagement: **Medicaid - 88 Clark Operating, LLC**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
10-001-00	Cash>Clearing	0.00			0.00
10-001-02	Cash>Clearing>Payroll	(1,605.00)			(1,605.00)
10-010-40	Cash>Operating>Salmon Brook	0.00			0.00
10-010-83	Cash>Operating>Twin Oaks	0.00			0.00
10-010-95	Cash>Operating>Norwich	0.00			0.00
10-010-96	Cash>Operating>New London	1,212,046.00			1,212,046.00
10-010-98	Cash>Operating>New London Realty	(1,610.00)			(1,610.00)
10-014-00	Cash>Petty Cash Facility	300.00			300.00
10-014-96	Cash>PettyCash>New London	35,125.00			35,125.00
10-015-00	Cash>Petty Cash PNA	500.00			500.00
10-060-96	Cash>Resident Trust>New London	103,093.00			103,093.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-92	Cash>WFOperating>Management	0.00			0.00
10-090-93	Cash>WFDisbursement>Holdings	0.00			0.00
10-300-00	Cash>Escrow	8,498.00			8,498.00
11-102-00	Accounts Receivable>Medicare A	417,591.00			417,591.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	53,323.00			53,323.00
11-103-70	Accounts Receivable>Medicare B>Old A/R	17,577.00			17,577.00
11-104-00	Accounts Receivable>Private	432,247.00			432,247.00
11-104-70	Accounts Receivable>Private>Old A/R	188,207.00			188,207.00
11-105-00	Accounts Receivable>HMO	6,232.00			6,232.00
11-105-70	Accounts Receivable>HMO>Old A/R	32,672.00			32,672.00
11-109-00	Accounts Receivable>Hospice	(1,566.00)			(1,566.00)
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,224.00)			(6,224.00)
11-111-00	Accounts Receivable>Medicaid	649,672.00			649,672.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	51,940.00			51,940.00
11-112-00	Accounts Receivable>Income	149,637.00			149,637.00
11-112-70	Accounts Receivable>Income>Old A/R	21,147.00			21,147.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(269,244.00)			(269,244.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	56,606.00			56,606.00
11-123-00	Accounts Receivable>Ancillary	106,854.00			106,854.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(265,133.00)			(265,133.00)
12-000-00	Prepaid Expenses	23,472.00			23,472.00
12-121-00	Prepaid Expenses>Rent	(168,007.00)			(168,007.00)
12-124-00	Prepaid Expenses>Insurance	71,052.00			71,052.00
12-126-00	Prepaid Expenses>Taxes	24,017.00			24,017.00
12-881-00	Prepaid Expenses>Workers Comp	0.00			0.00
13-128-00	Due From>Vendor Security Deposits	0.00			0.00
13-400-00	Due From>Eli Mirilis	5,000.00			5,000.00
14-131-00	Fixed Assets>Leasehold Improvements	278,581.00			278,581.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	21,509.00			21,509.00
14-133-00	Fixed Assets>Medical Equipment	46,400.00			46,400.00
14-134-00	Fixed Assets>Computer Hardware	25,501.00			25,501.00
14-136-00	Fixed Assets>CIP	969,787.00			969,787.00
14-137-01	Fixed Asset>Capital Lease>Copier	0.00			0.00
14-305-00	Fixed Assets>Sales Use Tax	1,637.00			1,637.00
15-131-00	Accum Depn>Leasehold Improvements	(45,040.00)			(45,040.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(6,034.00)			(6,034.00)
15-133-00	Accum Depn>Medical Equipment	(8,661.00)			(8,661.00)
15-134-00	Accum Depn>Computer Hardware	(9,904.00)			(9,904.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(14,740.00)			(14,740.00)
15-305-00	Accum Depn>Sales Use Tax	(63.00)			(63.00)
17-000-00	Deferred Financing Costs	0.00			0.00
17-140-00	Deferred Financing Costs>Refinancing	0.00			0.00
17-283-06	Other Assets>Escrow>Tax	19,158.00			19,158.00
17-283-64	Other Asset>Escrow>Replacement Reserve	120,536.00			120,536.00
17-283-67	Other Assets>Escrow>Insurance	73,322.00			73,322.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
17-283-68	Other Assets>Escrow>Capex	1,123,185.00			1,123,185.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	0.00			0.00
20-000-00	Accounts Payable	(959,170.00)			(959,170.00)
21-141-00	Other Current Payables>Employee Benefits	0.00			0.00
21-149-00	Other Current Payables>Misc. PR Deduction	0.00			0.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(786.00)			(786.00)
21-151-00	Other Current Payables>Garnishments W/H	0.00			0.00
21-273-00	Other Current Payables>Fica Payable	0.00			0.00
21-274-00	Other Current Payables>SUI Payable	0.00			0.00
21-275-00	Other Current Payables>FWT Payable	0.00			0.00
21-276-00	Other Current Payables>SWT Payable	0.00			0.00
21-280-00	Other Current Payables>FUI Payable	0.00			0.00
21-350-00	Other Current Payables>Resident Funds	(103,093.00)			(103,093.00)
21-353-00	Other Current Payables>Resident Refunds	(87.00)			(87.00)
21-354-00	Other Current Payables>DTF RFMS	0.00			0.00
21-884-00	Other Current Payable>Disability & Other Insurance	(1,843.00)			(1,843.00)
22-000-01	Note Payable>LOC	0.00			0.00
22-000-34	Note Payable>PPP Loan>COVID19	(911,900.00)			(911,900.00)
23-000-00	Accrued Wages & Related	(46,481.00)			(46,481.00)
23-156-00	Accrued Wages & Related>PR Taxes	(1,764.00)			(1,764.00)
23-157-00	Accrued Expenses>PTO	(164,113.00)			(164,113.00)
24-000-00	Accrued Expenses	(265,512.00)			(265,512.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	14,811.00			14,811.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(50,629.00)			(50,629.00)
24-165-00	Accrued Expenses>Insurance - Property	(1,868.00)			(1,868.00)
24-285-00	Accrued Expenses>Year End Adjustments	(6,996.00)			(6,996.00)
24-881-00	Accrued Expenses>Workers Comp	26,518.00			26,518.00
25-102-34	Deferred Revenue>Medicare>COVID19	(747,367.00)			(747,367.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(323,349.00)			(323,349.00)
27-000-31	Due To/(From)>Salmon Partners	172.00			172.00
27-000-40	Due To/(From)>Salmon Brook	236.00			236.00
27-000-41	Due To/(From)>Sky View	7,853.00			7,853.00
27-000-74	Due To/(From)>TSM Propco	50,000.00			50,000.00
27-000-76	Due To/(From)>Realty Southport	(185,000.00)			(185,000.00)
27-000-78	Due To/(From)>Maplewood	(70,766.00)			(70,766.00)
27-000-82	Due To/(From)>Saugus	2,032.00			2,032.00
27-000-83	Due To/(From)>Twin Oaks	286,265.00			286,265.00
27-000-84	Due To/(From)>930 Mill Hill Realty	350,167.00			350,167.00
27-000-87	Due To/(From)>Torrington	4,786.00			4,786.00
27-000-88	Due To/(From)>New Haven	6,146.00			6,146.00
27-000-89	Due To/(From)>Prospect	(1,066.00)			(1,066.00)
27-000-90	Due To/(From)>West Haven	6,446.00			6,446.00
27-000-91	Due To/(From)>Waterbury	2,533.00			2,533.00
27-000-92	Due To/(From)>Regal Care Management Group	894,909.00			894,909.00
27-000-93	Due To/(From)>RC Holdings	274,841.00			274,841.00
27-000-95	Due To/(From)>Norwich	(1,106,005.00)			(1,106,005.00)
27-000-96	Due To/(From)>New London	0.00			0.00
27-000-97	Due To/(From)>Realty - Norwich	30,986.00			30,986.00
27-000-98	Due To/(From)>Realty - New London	(2,917,453.00)			(2,917,453.00)
27-014-96	Due To/(From)>New London Petty Cash	0.00			0.00
27-102-00	Due To/(From)>Medicare A	(4,288.00)			(4,288.00)
27-109-00	Due To/(From)>Hospice	(87.00)			(87.00)
27-111-00	Due To/(From)>Medicaid	(84,607.00)			(84,607.00)
27-152-00	Due To/(From)>Employee	(2,830.00)			(2,830.00)
27-172-00	Due To/(From)>Vendor	9,218.00			9,218.00
27-315-00	Due To/(From)>Fairview at Southport	254,598.00			254,598.00
27-316-00	Due To/(From)>Fairview at Greenwich	96,869.00			96,869.00
27-400-00	Due to/(from)>Eli Mirilis	(100,000.00)			(100,000.00)
27-406-00	Due To/(From)>Eitan Rubin	100,000.00			100,000.00
28-127-00	Due To>Old Owner	(7,477.00)			(7,477.00)
30-000-00	Retained Earnings	(610,755.00)			(610,755.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
31-000-86	Partner's Equity>All Partners>Capital Draws	41,158.00			41,158.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	14,000.00			14,000.00
31-408-86	Partners' Equity>Shannon Mirlis>Capital Draws	135,000.00			135,000.00
40-102-00	Room & Board Revenue>Medicare A	(3,054,398.00)			(3,054,398.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	31,571.00			31,571.00
40-104-00	Room & Board Revenue>Private	(1,454,490.00)			(1,454,490.00)
40-105-00	Room & Board Revenue>HMO	(379,068.00)			(379,068.00)
40-105-14	Room & Board Revenue>HMO>Sequester	4,708.00			4,708.00
40-109-00	Room & Board Revenue>Hospice	(80,441.00)			(80,441.00)
40-111-00	Room & Board Revenue>Medicaid	(4,606,656.00)			(4,606,656.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	0.00			0.00
41-102-00	Pharmacy Rev>Medicare A	(194,700.00)			(194,700.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	194,700.00			194,700.00
41-105-00	Pharmacy Rev>HMO	(24,720.00)			(24,720.00)
41-105-01	Pharmacy Rev>HMO>C/A	24,720.00			24,720.00
42-102-00	PT Revenue>Medicare A	(167,175.00)			(167,175.00)
42-102-01	PT Revenue>Medicare A>C/A	167,175.00			167,175.00
42-103-00	PT Revenue>Medicare B	(117,996.00)			(117,996.00)
42-105-00	PT Revenue>HMO	(29,166.00)			(29,166.00)
42-105-01	PT Revenue>HMO>C/A	16,965.00			16,965.00
42-111-00	PT Revenue>Medicaid	(27,690.00)			(27,690.00)
42-111-01	PT Revenue>Medicaid>C/A	27,690.00			27,690.00
43-102-00	OT Revenue>Medicare A	(175,823.00)			(175,823.00)
43-102-01	OT Revenue>Medicare A>C/A	175,823.00			175,823.00
43-103-00	OT Revenue>Medicare B	(93,671.00)			(93,671.00)
43-105-00	OT Revenue>HMO	(28,695.00)			(28,695.00)
43-105-01	OT Revenue>HMO>C/A	17,596.00			17,596.00
43-111-00	OT Revenue>Medicaid	(19,105.00)			(19,105.00)
43-111-01	OT Revenue>Medicaid>C/A	19,105.00			19,105.00
44-102-00	ST Revenue>Medicare A	(84,011.00)			(84,011.00)
44-102-01	ST Revenue>Medicare A>C/A	84,011.00			84,011.00
44-103-00	ST Revenue>Medicare B	(93,887.00)			(93,887.00)
44-105-00	ST Revenue>HMO	(26,798.00)			(26,798.00)
44-105-01	ST Revenue>HMO>C/A	9,092.00			9,092.00
44-111-00	ST Revenue>Medicaid	(2,002.00)			(2,002.00)
44-111-01	ST Revenue>Medicaid>C/A	2,002.00			2,002.00
45-105-00	Radiology Rev>HMO	0.00			0.00
47-103-00	Other Ancillary Rev>Medicare B	(7,840.00)			(7,840.00)
47-104-00	Other Ancillary Revenue>Private	0.00			0.00
47-105-00	Other Ancillary Rev>HMO	(378.00)			(378.00)
47-105-01	Other Ancillary Rev>HMO>C/A	0.00			0.00
47-111-00	Other Ancillary Rev>Medicaid	(49.00)			(49.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	49.00			49.00
47-208-00	Other Ancillary Rev>Equip Rental	(43.00)			(43.00)
47-223-00	Other Ancillary Rev>Oxygen	(561.00)			(561.00)
51-100-00	Other Rev>Miscellaneous	(85.00)			(85.00)
51-102-34	Other Rev>Medicare A>COVID19	0.00			0.00
51-111-34	Other Rev>Medicaid>COVID19	0.00			0.00
51-160-00	Other Rev>Interest	(979.00)			(979.00)
51-178-00	Other Rev>Food	(135.00)			(135.00)
51-179-00	Other Rev>Barber & Beauty	0.00			0.00
51-186-00	Other Rev>Books	0.00			0.00
51-188-00	Other Rev>Bounced Check fee	(100.00)			(100.00)
51-818-00	Other Rev>Medical Records	(165.00)			(165.00)
52-102-00	Revenue Adjustments>Medicare A	(4,598.00)			(4,598.00)
52-105-00	Revenue Adjustments>HMO	0.00			0.00
52-109-00	Revenue Adjustments>Hospice	3.00			3.00
52-111-00	Revenue Adjustments>Medicaid	0.00			0.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(40,059.00)			(40,059.00)
60-183-00	Nursing Expense>Supplies	113,252.00			113,252.00
60-183-34	Nursing Expense>Supplies>COVID19	33,670.00			33,670.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
60-185-00	Nursing Expense>Incontinence Supplies	844.00			844.00
60-204-00	Nursing Expense>Training & Education	2,711.00			2,711.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,261.00			1,261.00
60-206-00	Nursing Expense>Clinical Services	21,501.00		(4,500.00)	17,001.00
			RJE - 7	(4,500.00)	
60-207-00	Nursing Expense>Repairs & Maint	5,571.00			5,571.00
60-207-34	Nursing Expense>Repairs & Maint>COVID19	532.00			532.00
60-208-00	Nursing Expense>Equip-Rental	56,660.00		(8,544.00)	48,116.00
			RJE - 4	(8,544.00)	
60-212-00	Nursing Expense>Clinical Consultants	18,186.00			18,186.00
60-213-00	Nursing Expense>Transportation	13,652.00			13,652.00
60-230-00	Nursing Expense>Data Processing	35,339.00			35,339.00
60-700-06	Nursing Expense>Contracted Service>Other	1,241.00			1,241.00
60-700-34	Nursing Expense>Contracted Service>COVID19	123,055.00			123,055.00
60-801-80	Nursing Expense>CNA>Wages	1,341,004.00			1,341,004.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(2,032.00)			(2,032.00)
60-805-80	Nursing Expense>LPN>Wages	935,333.00			935,333.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(6,944.00)			(6,944.00)
60-808-80	Nursing Expense>RN>Wages	198,496.00			198,496.00
60-808-92	Nursing Expense>RN>PTO Accrual	(3,956.00)			(3,956.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	535,634.00			535,634.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	13,298.00			13,298.00
60-880-00	Nursing Expense>Payroll Taxes	0.00			0.00
60-881-00	Nursing Expense>Workers Comp	0.00			0.00
60-882-00	Nursing Expense>Health Insurance	0.00			0.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00
			RJE - 1	0.00	
61-750-00	Nursing Admin Expense>Medical Director	42,000.00			42,000.00
61-811-80	Nursing Admin Expense>Director>Wages	118,051.00			118,051.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(1,180.00)			(1,180.00)
61-812-34	Nursing Admin Expense>Assistant Director>COVID19	540.00			540.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	79,746.00			79,746.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(3,502.00)			(3,502.00)
61-813-80	Nursing Admin Expense>Case Manager>Wages	0.00			0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	72,180.00			72,180.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	0.00			0.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	39,852.00			39,852.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	1,024.00			1,024.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	0.00			0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	69,020.00			69,020.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	810.00			810.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	0.00			0.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	0.00			0.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	0.00			0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	311,779.00			311,779.00
61-881-00	Nursing Admin Expense>Workers Comp	73,848.00			73,848.00
61-882-00	Nursing Admin Expense>Health Insurance	180,677.00			180,677.00
61-883-00	Nursing Admin Expense>Other Benefits	26,107.00		(26,107.00)	0.00
			RJE - 1	(26,107.00)	
62-145-00	Pharmacy Expense>RX	216,317.00			216,317.00
62-222-00	Pharmacy Expense>OTC	932.00			932.00
62-700-00	Pharmacy Expense>Contracted Service	13,066.00			13,066.00
64-223-00	Other Ancillary Expense>Oxygen	5,909.00			5,909.00
64-224-00	Other Ancillary Expense>Lab	5,045.00			5,045.00
64-224-34	Other Ancillary Expense>Lab>COVID19	308.00			308.00
64-225-00	Other Ancillary Expense>Radiology	6,386.00			6,386.00
65-000-00	PT Expense	198,115.00			198,115.00
66-000-00	OT Expense	177,040.00			177,040.00
67-000-00	ST Expense	75,350.00			75,350.00
69-811-34	Social Services Expense>Director>COVID19	525.00			525.00
69-811-80	Social Services Expense>Director>Wages	74,957.00			74,957.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
69-811-92	Social Services Expense>Director>PTO Accrual	(1,256.00)			(1,256.00)
69-880-00	Social Services Expense>Payroll Taxes	6,807.00			6,807.00
69-881-00	Social Services Expense>Workers Comp	1,614.00			1,614.00
69-882-00	Social Services Expense>Health Insurance	3,968.00			3,968.00
69-883-00	Social Services Expense>Other Benefits	562.00		(562.00)	0.00
			RJE - 1	(562.00)	
70-177-00	Dietary Expense>Supplements	7,599.00			7,599.00
70-178-00	Dietary Expense>Food	287,289.00			287,289.00
70-183-00	Dietary Expense>Supplies	16,899.00			16,899.00
70-183-34	Dietary Expense>Supplies>COVID19	1,876.00			1,876.00
70-204-34	Dietary Expense>Training & Education>COVID19	200.00			200.00
70-207-00	Dietary Expense>Repairs & Maint	1,373.00			1,373.00
70-700-00	Dietary Expense>Contracted Service	0.00			0.00
70-811-80	Dietary Expense>Director>Wages	65,753.00			65,753.00
70-811-92	Dietary Expense>Director>PTO Accrual	2,397.00			2,397.00
70-831-80	Dietary Expense>Aide>Wages	128,883.00			128,883.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(2,959.00)			(2,959.00)
70-832-80	Dietary Expense>Cook>Wages	156,360.00			156,360.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(612.00)			(612.00)
70-833-80	Dietary Expense>Dietician>Wages	3,121.00			3,121.00
70-880-00	Dietary Expense>Payroll Taxes	32,405.00			32,405.00
70-881-00	Dietary Expense>Workers Comp	7,712.00			7,712.00
70-882-00	Dietary Expense>Health Insurance	18,811.00			18,811.00
70-883-00	Dietary Expense>Other Benefits	2,791.00		(2,791.00)	0.00
			RJE - 1	(2,791.00)	
71-178-00	Activity Expense>Food	101.00			101.00
71-179-00	Activity Expense>Barber & Beauty	0.00			0.00
71-183-00	Activity Expense>Supplies	1,546.00			1,546.00
71-183-34	Activity Expense>Supplies>COVID19	117.00			117.00
71-202-00	Activity Expense>Resident Missing Items	194.00			194.00
71-700-00	Activity Expense>Contracted Service	1,639.00			1,639.00
71-811-80	Activity Expense>Director>Wages	39,034.00			39,034.00
71-811-92	Activity Expense>Director>PTO Accrual	(2,366.00)			(2,366.00)
71-831-80	Activity Expense>Aide>Wages	70,005.00			70,005.00
71-831-92	Activity Expense>Aide>PTO Accrual	266.00			266.00
71-880-00	Activity Expense>Payroll Taxes	9,673.00			9,673.00
71-881-00	Activity Expense>Workers Comp	2,409.00			2,409.00
71-882-00	Activity Expense>Health Insurance	5,832.00			5,832.00
71-883-00	Activity Expense>Other Benefits	855.00		(855.00)	0.00
			RJE - 1	(855.00)	
72-183-00	Housekeeping Expense>Supplies	25,280.00			25,280.00
72-183-34	Housekeeping Expense>Supplies>COVID19	537.00			537.00
72-831-80	Housekeeping Expense>Aide>Wages	204,504.00			204,504.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	389.00			389.00
73-183-00	Laundry Expense>Supplies	1,382.00			1,382.00
73-700-00	Laundry Expense>Contracted Service	72,000.00			72,000.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	18,905.00			18,905.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	4,470.00			4,470.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	10,939.00			10,939.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	1,565.00		(1,565.00)	0.00
			RJE - 1	(1,565.00)	
75-183-00	Maintenance Expense>Supplies	30,173.00			30,173.00
75-183-34	Maintenance Expense>Supplies>COVID19	71.00			71.00
75-205-00	Maintenance Expense>Sanitation & Incineration	28,092.00			28,092.00
75-207-00	Maintenance Expense>Repairs & Maint	14,789.00			14,789.00
75-217-00	Maintenance Expense>Extermination	1,840.00			1,840.00
75-218-00	Maintenance Expense>Snow Removal	2,866.00			2,866.00
75-219-00	Maintenance Expense>Landscaping	6,780.00			6,780.00
75-220-00	Maintenance Expense>Fire Drill	8,453.00			8,453.00
75-700-00	Maintenance Expense>Contracted Service	38,551.00			38,551.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	18,520.00			18,520.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
75-811-34	Maintenance Expense>Director>COVID19	336.00			336.00
75-811-80	Maintenance Expense>Director>Wages	56,186.00			56,186.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(482.00)			(482.00)
75-829-80	Maintenance Expense>Staff>Wages	34,596.00			34,596.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	282.00			282.00
75-837-00	Maintenance Expense>Security	0.00			0.00
75-880-00	Maintenance Expense>Payroll Taxes	8,191.00			8,191.00
75-881-00	Maintenance Expense>Workers Comp	2,017.00			2,017.00
75-882-00	Maintenance Expense>Health Insurance	4,957.00			4,957.00
75-883-00	Maintenance Expense>Other Benefits	760.00		(760.00)	0.00
			RJE - 1	(760.00)	
76-227-00	Utility Expense>Gas	24,797.00			24,797.00
76-228-00	Utility Expense>Electric	158,503.00			158,503.00
76-229-00	Utility Expense>Water/Sewer	25,184.00			25,184.00
80-101-00	Admin Expense>Provider Tax	568,865.00			568,865.00
80-147-00	Admin Expense>Sales & Use Taxes	0.00			0.00
80-162-00	Admin Expense>Insurance - General Liability & Other	174,505.00			174,505.00
80-163-00	Admin Expense>Insurance - EPLI	(1,846.00)			(1,846.00)
80-164-00	Admin Expense>Surety Bond	0.00			0.00
80-165-00	Admin Expense>Insurance - Property	11,319.00			11,319.00
80-183-00	Admin Expense>Supplies	14,949.00			14,949.00
80-184-00	Admin Expense>Minor Equip & Supplies	0.00			0.00
80-208-00	Admin Expense>Equip-Rental	3,920.00		(881.00)	3,039.00
			RJE - 4	(881.00)	
80-209-00	Admin Expense>Postage	2,642.00			2,642.00
80-209-34	Admin Expense>Postage>COVID19	16.00			16.00
80-210-00	Admin Expense>Internet	2,818.00			2,818.00
80-230-00	Admin Expense>Data Processing	28,379.00			28,379.00
80-231-00	Admin Expense>Telephone	8,547.00			8,547.00
			RJE - 3	0.00	
80-232-00	Admin Expense>Cable TV	14,969.00			14,969.00
80-233-00	Admin Expense>Seminars	0.00		554.00	554.00
			RJE - 6	554.00	
80-234-00	Admin Expense>Licenses	970.00			970.00
80-235-00	Admin Expense>Dues & Subscriptions	1,765.00		(1,765.00)	0.00
			RJE - 6	(1,765.00)	
80-236-00	Admin Expense>Travel	1,036.00			1,036.00
80-236-04	Admin Expense>Travel>Allowable	1,524.00			1,524.00
80-236-34	Admin Expense>Travel>COVID19	0.00			0.00
80-238-00	Admin Expense>Legal Fees	6,532.00		613.00	7,145.00
			RJE - 5	613.00	
80-239-00	Admin Expense>Accounting Fees	74,583.00		(41,000.00)	33,583.00
			RJE - 2	(56,400.00)	
			RJE - 5	15,400.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	435.00			435.00
80-240-00	Admin Expense>Professional Fees	166,001.00		40,387.00	206,388.00
			RJE - 2	56,400.00	
			RJE - 5	(16,013.00)	
80-240-34	Admin Expense>Professional Fees>COVID19	750.00			750.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	14,256.00			14,256.00
80-243-00	Admin Expense>Late Fees	2,510.00			2,510.00
80-244-00	Admin Expense>Bank Fees	2,463.00			2,463.00
80-247-00	Admin Expense>Corporate Tax	0.00			0.00
80-249-00	Admin Expense>Recruiting	984.00			984.00
80-250-00	Admin Expense>Marketing & Advertising	5,723.00			5,723.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	239.00			239.00
80-251-00	Admin Expense>Bad Debt	99,393.00			99,393.00
80-252-00	Admin Expense>Startup Costs	0.00			0.00
80-700-00	Admin Expense>Contracted Service	17,867.00			17,867.00
80-811-34	Admin Expense>Director>Covid19	725.00			725.00
80-811-80	Admin Expense>Director>Wages	133,781.00			133,781.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
80-811-92	Admin Expense>Director>PTO Accrual	955.00			955.00
80-839-34	Admin Expense>Admissions>Covid19	334.00			334.00
80-839-80	Admin Expense>Admissions>Wages	61,625.00			61,625.00
80-839-92	Admin Expense>Admissions>PTO Accrual	508.00			508.00
80-840-80	Admin Expense>Business Office>Wages	79,106.00			79,106.00
80-840-92	Admin Expense>Business Office>PTO, Accrual	227.00			227.00
80-842-80	Admin Expense>Marketing>Wages	18,099.00			18,099.00
80-842-92	Admin Expense>Marketing>PTO Accrual	0.00			0.00
80-880-00	Admin Expense>Payroll Taxes	27,009.00			27,009.00
80-881-00	Admin Expense>Workers Comp	6,503.00			6,503.00
80-882-00	Admin Expense>Health Insurance	15,839.00			15,839.00
80-883-00	Admin Expense>Other Benefits	2,348.00		(2,348.00)	0.00
			RJE - 1	(2,348.00)	
85-100-00	Employee Benefits Expense>Miscellaneous	0.00			0.00
85-100-34	Employee Benefits Expense>Miscellaneous>Covid19	0.00			0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	0.00			0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	0.00			0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	0.00			0.00
85-204-00	Training and Education	0.00			0.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		1,170.00	1,170.00
			RJE - 1	1,170.00	
85-257-00	Employee Physicals	0.00			0.00
85-881-00	Employee Benefits Expense>Workers Comp	0.00			0.00
85-882-00	Employee Benefits Expense>Health Insurance	0.00			0.00
85-884-00	Employee Benefits>Disability/Life Insurance	0.00			0.00
91-121-00	Property Expense>Rent	1,800,000.00			1,800,000.00
91-161-00	Property Expense>RE Taxes	75,906.00			75,906.00
91-261-00	Property Expense>Personal Prop Taxes	(750.00)			(750.00)
92-000-00	Depreciation Expense	48,393.00			48,393.00
93-000-00	Amortization Expense	0.00			0.00
94-000-00	Interest Expense	56,166.00			56,166.00
98-999-99	Prior Period Adjustment	0.00			0.00
Marcum 101	Employee Food	0.00		3,213.00	3,213.00
			RJE - 1	3,213.00	
Marcum 102	Flowers, cards, etc.	0.00		984.00	984.00
			RJE - 1	984.00	
Marcum 103	Holiday Party	0.00		3,906.00	3,906.00
			RJE - 1	3,906.00	
Marcum 104	Equipment Lease	0.00		9,425.00	9,425.00
			RJE - 4	9,425.00	
Marcum 105	Drug Administering Expense	0.00			0.00
Marcum 106	Cell Phone	0.00			0.00
			RJE - 3	0.00	
Marcum 107	Discriminatory Bonus	0.00		1,850.00	1,850.00
			RJE - 1	1,850.00	
Marcum 108	Employee Relations	0.00		154.00	154.00
			RJE - 1	154.00	
Marcum 109	Subscriptions	0.00		175.00	175.00
			RJE - 6	175.00	
Marcum 110	Chamber Dues	0.00		1,036.00	1,036.00
			RJE - 6	1,036.00	
Marcum 111	Dentist	0.00		4,500.00	4,500.00
			RJE - 7	4,500.00	
Marcum 112	Admin & General> COVID Related Expense	0.00		22,155.00	22,155.00
			RJE - 1	22,155.00	
Marcum 113	Indirect COVID Expense	0.00		1,556.00	1,556.00
			RJE - 1	1,556.00	
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **88 Clark Operating, LLC**
 Engagement: **Medicaid - 88 Clark Operating, LLC**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Schedule**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-34	Admin Expense>Director>Covid19	725.00		0.00	725.00
80-811-80	Admin Expense>Director>Wages	133,781.00		0.00	133,781.00
80-811-92	Admin Expense>Director>PTO Accrual	955.00		0.00	955.00
Subtotal [2]	Administrators	<u>135,461.00</u>		<u>0.00</u>	<u>135,461.00</u>
Subgroup : [4]	Other Administrative Salaries				
80-840-80	Admin Expense>Business Office>Wages	79,106.00		0.00	79,106.00
80-840-92	Admin Expense>Business Office>PTO Accrual	227.00		0.00	227.00
Subtotal [4]	Other Administrative Salaries	<u>79,333.00</u>		<u>0.00</u>	<u>79,333.00</u>
Subgroup : [5A]	Head Dietitian				
70-833-80	Dietary Expense>Dietician>Wages	3,121.00		0.00	3,121.00
Subtotal [5A]	Head Dietitian	<u>3,121.00</u>		<u>0.00</u>	<u>3,121.00</u>
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	65,753.00		0.00	65,753.00
70-811-92	Dietary Expense>Director>PTO Accrual	2,397.00		0.00	2,397.00
Subtotal [5B]	Food Service Supervisor	<u>68,150.00</u>		<u>0.00</u>	<u>68,150.00</u>
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	128,883.00		0.00	128,883.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(2,959.00)		0.00	(2,959.00)
70-832-80	Dietary Expense>Cook>Wages	156,360.00		0.00	156,360.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(612.00)		0.00	(612.00)
Subtotal [5C]	Dietary Workers	<u>281,672.00</u>		<u>0.00</u>	<u>281,672.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	204,504.00		0.00	204,504.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	389.00		0.00	389.00
Subtotal [6B]	Other Housekeeping Workers	<u>204,893.00</u>		<u>0.00</u>	<u>204,893.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	56,186.00		0.00	56,186.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(482.00)		0.00	(482.00)
Subtotal [7A]	Engineer or Chief of Maintenance	<u>55,704.00</u>		<u>0.00</u>	<u>55,704.00</u>
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	34,596.00		0.00	34,596.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	282.00		0.00	282.00
Subtotal [7B]	Other Maintenance Workers	<u>34,878.00</u>		<u>0.00</u>	<u>34,878.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wages	118,051.00		0.00	118,051.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(1,180.00)		0.00	(1,180.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	79,746.00		0.00	79,746.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accr	(3,502.00)		0.00	(3,502.00)
Subtotal [12A]	Director of Nurses/Assistant Director	<u>193,115.00</u>		<u>0.00</u>	<u>193,115.00</u>
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	198,496.00		0.00	198,496.00
60-808-92	Nursing Expense>RN>PTO Accrual	(3,956.00)		0.00	(3,956.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	535,634.00		0.00	535,634.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	13,298.00		0.00	13,298.00
Subtotal [12B1]	RNs - Direct Care	<u>743,472.00</u>		<u>0.00</u>	<u>743,472.00</u>
Subgroup : [12B2]	RNs - Administrative				
61-812-34	Nursing Admin Expense>Assistant Director>COVID19	540.00		0.00	540.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	72,180.00		0.00	72,180.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	69,020.00		0.00	69,020.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accr	810.00		0.00	810.00
Subtotal [12B2]	RNs - Administrative	<u>142,550.00</u>		<u>0.00</u>	<u>142,550.00</u>
Subgroup : [12C1]	LPNs - Direct Care				

60-805-80	Nursing Expense>LPN>Wages	935,333.00	0.00	935,333.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(6,944.00)	0.00	(6,944.00)
Subtotal [12C1]	LPNs - Direct Care	928,389.00	0.00	928,389.00
Subgroup : [12D] Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,341,004.00	0.00	1,341,004.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(2,032.00)	0.00	(2,032.00)
Subtotal [12D]	Aides and Attendants	1,338,972.00	0.00	1,338,972.00
Subgroup : [12H] Recreation Workers				
71-811-80	Activity Expense>Director>Wages	39,034.00	0.00	39,034.00
71-811-92	Activity Expense>Director>PTO Accrual	(2,366.00)	0.00	(2,366.00)
71-831-80	Activity Expense>Aide>Wages	70,005.00	0.00	70,005.00
71-831-92	Activity Expense>Aide>PTO Accrual	266.00	0.00	266.00
Subtotal [12H]	Recreation Workers	106,939.00	0.00	106,939.00
Subgroup : [12M] Social Workers/Case Management				
69-811-34	Social Services Expense>Director>COVID19	525.00	0.00	525.00
69-811-80	Social Services Expense>Director>Wages	74,957.00	0.00	74,957.00
69-811-92	Social Services Expense>Director>PTO Accrual	(1,256.00)	0.00	(1,256.00)
Subtotal [12M]	Social Workers/Case Management	74,226.00	0.00	74,226.00
Subgroup : [12N] Marketing				
80-842-80	Admin Expense>Marketing>Wages	18,099.00	0.00	18,099.00
Subtotal [12N]	Marketing	18,099.00	0.00	18,099.00
Subgroup : [12O] Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	39,852.00	0.00	39,852.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accru	1,024.00	0.00	1,024.00
80-839-34	Admin Expense>Admissions>Covid19	334.00	0.00	334.00
80-839-80	Admin Expense>Admissions>Wages	61,625.00	0.00	61,625.00
80-839-92	Admin Expense>Admissions>PTO Accrual	508.00	0.00	508.00
Subtotal [12O]	Other	103,343.00	0.00	103,343.00
Total [10-A]	Salaries and Wages	4,512,317.00	0.00	4,512,317.00
Group : [13-B] Professional Fees				
Subgroup : [2] Dentist				
Marcum 111	Dentist	0.00	4,500.00	4,500.00
			RJE - 7 4,500.00	
Subtotal [2]	Dentist	0.00	4,500.00	4,500.00
Subgroup : [3] Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	13,066.00	0.00	13,066.00
Subtotal [3]	Pharmacist	13,066.00	0.00	13,066.00
Subgroup : [5A] PT - Resident Care				
65-000-00	PT Expense	198,115.00	0.00	198,115.00
Subtotal [5A]	PT - Resident Care	198,115.00	0.00	198,115.00
Subgroup : [8A] Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	42,000.00	0.00	42,000.00
Subtotal [8A]	Medical Director	42,000.00	0.00	42,000.00
Subgroup : [9A] ST - Resident Care				
67-000-00	ST Expense	75,350.00	0.00	75,350.00
Subtotal [9A]	ST - Resident Care	75,350.00	0.00	75,350.00
Subgroup : [10A] OT - Resident Care				
66-000-00	OT Expense	177,040.00	0.00	177,040.00
Subtotal [10A]	OT - Resident Care	177,040.00	0.00	177,040.00
Subgroup : [12] Other				
60-206-00	Nursing Expense>Clinical Services	21,501.00	(4,500.00)	17,001.00
			RJE - 7 (4,500.00)	
60-212-00	Nursing Expense>Clinical Consultants	18,186.00	0.00	18,186.00
Subtotal [12]	Other	39,687.00	(4,500.00)	35,187.00
Total [13-B]	Professional Fees	545,258.00	0.00	545,258.00
Group : [15] Expenditures Other than Salaries				
Subgroup : [1A1] Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	73,848.00	0.00	73,848.00

69-881-00	Social Services Expense>Workers Comp	1,614.00	0.00	1,614.00
70-881-00	Dietary Expense>Workers Comp	7,712.00	0.00	7,712.00
71-881-00	Activity Expense>Workers Comp	2,409.00	0.00	2,409.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	4,470.00	0.00	4,470.00
75-881-00	Maintenance Expense>Workers Comp	2,017.00	0.00	2,017.00
80-881-00	Admin Expense>Workers Comp	6,503.00	0.00	6,503.00
Subtotal [1A1]	Workmen's Compensation	98,573.00	0.00	98,573.00
Subgroup : [1A4] Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	311,779.00	0.00	311,779.00
69-880-00	Social Services Expense>Payroll Taxes	6,807.00	0.00	6,807.00
70-880-00	Dietary Expense>Payroll Taxes	32,405.00	0.00	32,405.00
71-880-00	Activity Expense>Payroll Taxes	9,673.00	0.00	9,673.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	18,905.00	0.00	18,905.00
75-880-00	Maintenance Expense>Payroll Taxes	8,191.00	0.00	8,191.00
80-880-00	Admin Expense>Payroll Taxes	27,009.00	0.00	27,009.00
Subtotal [1A4]	Social Security (FICA)	414,769.00	0.00	414,769.00
Subgroup : [1A5] Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	180,677.00	0.00	180,677.00
69-882-00	Social Services Expense>Health Insurance	3,968.00	0.00	3,968.00
70-882-00	Dietary Expense>Health Insurance	18,811.00	0.00	18,811.00
71-882-00	Activity Expense>Health Insurance	5,832.00	0.00	5,832.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	10,939.00	0.00	10,939.00
75-882-00	Maintenance Expense>Health Insurance	4,957.00	0.00	4,957.00
80-882-00	Admin Expense>Health Insurance	15,839.00	0.00	15,839.00
Subtotal [1A5]	Health Insurance	241,023.00	0.00	241,023.00
Subgroup : [1A9] Other				
61-883-00	Nursing Admin Expense>Other Benefits	26,107.00	(26,107.00)	0.00
			RJE - 1 (26,107.00)	
69-883-00	Social Services Expense>Other Benefits	562.00	(562.00)	0.00
			RJE - 1 (562.00)	
70-883-00	Dietary Expense>Other Benefits	2,791.00	(2,791.00)	0.00
			RJE - 1 (2,791.00)	
71-883-00	Activity Expense>Other Benefits	855.00	(855.00)	0.00
			RJE - 1 (855.00)	
74-883-00	Housekeeping & Laundry Expense>Other Benefits	1,565.00	(1,565.00)	0.00
			RJE - 1 (1,565.00)	
75-883-00	Maintenance Expense>Other Benefits	760.00	(760.00)	0.00
			RJE - 1 (760.00)	
80-883-00	Admin Expense>Other Benefits	2,348.00	(2,348.00)	0.00
			RJE - 1 (2,348.00)	
85-245-00	Employee Benefits Expense>Background Checks	0.00	1,170.00	1,170.00
			RJE - 1 1,170.00	
Subtotal [1A9]	Other	34,988.00	(33,818.00)	1,170.00
Subgroup : [1C] Bad Debts				
80-251-00	Admin Expense>Bad Debt	99,393.00	0.00	99,393.00
Subtotal [1C]	Bad Debts	99,393.00	0.00	99,393.00
Subgroup : [1D] Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	74,583.00	(41,000.00)	33,583.00
			RJE - 2 (56,400.00)	
			RJE - 5 15,400.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	435.00	0.00	435.00
Subtotal [1D]	Accounting and Auditing	75,018.00	(41,000.00)	34,018.00
Subgroup : [1E] Legal				
80-238-00	Admin Expense>Legal Fees	6,532.00	613.00	7,145.00
			RJE - 5 613.00	
Subtotal [1E]	Legal	6,532.00	613.00	7,145.00
Subgroup : [1G] Office Supplies				
80-183-00	Admin Expense>Supplies	14,949.00	0.00	14,949.00
80-208-00	Admin Expense>Equip-Rental	3,920.00	(881.00)	3,039.00
			RJE - 4 (881.00)	
Subtotal [1G]	Office Supplies	18,869.00	(881.00)	17,988.00
Subgroup : [1H1] Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	8,547.00	0.00	8,547.00
			RJE - 3 0.00	
Subtotal [1H1]	Telephone and Telegraph	8,547.00	0.00	8,547.00

Subgroup : [1K3]	Resident Day User Fee			
80-101-00	Admin Expense>Provider Tax	568,865.00	0.00	568,865.00
Subtotal [1K3]	Resident Day User Fee	<u>568,865.00</u>	<u>0.00</u>	<u>568,865.00</u>
Total [15]	Expenditures Other than Salaries	<u>1,566,577.00</u>	<u>(75,086.00)</u>	<u>1,491,491.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1]	Resident Travel and Entertainment			
60-213-00	Nursing Expense>Transportation	13,652.00	0.00	13,652.00
Subtotal [1]	Resident Travel and Entertainment	<u>13,652.00</u>	<u>0.00</u>	<u>13,652.00</u>
Subgroup : [2]	Holiday Parties for Staff			
Marcum 103	Holiday Party	0.00	3,906.00	3,906.00
			RJE - 1 3,906.00	
Subtotal [2]	Holiday Parties for Staff	<u>0.00</u>	<u>3,906.00</u>	<u>3,906.00</u>
Subgroup : [3]	Gifts to Staff and Residents			
Marcum 102	Flowers, cards, etc.	0.00	984.00	984.00
			RJE - 1 984.00	
Subtotal [3]	Gifts to Staff and Residents	<u>0.00</u>	<u>984.00</u>	<u>984.00</u>
Subgroup : [4]	Employee Travel			
80-236-00	Admin Expense>Travel	1,036.00	0.00	1,036.00
80-236-04	Admin Expense>Travel>Allowable	1,524.00	0.00	1,524.00
Subtotal [4]	Employee Travel	<u>2,560.00</u>	<u>0.00</u>	<u>2,560.00</u>
Subgroup : [5]	Education Expense			
60-204-00	Nursing Expense>Training & Education	2,711.00	0.00	2,711.00
80-233-00	Admin Expense>Seminars	0.00	554.00	554.00
			RJE - 6 554.00	
Subtotal [5]	Education Expense	<u>2,711.00</u>	<u>554.00</u>	<u>3,265.00</u>
Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	984.00	0.00	984.00
Subtotal [M1]	Advertising Help Wanted	<u>984.00</u>	<u>0.00</u>	<u>984.00</u>
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	5,723.00	0.00	5,723.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	239.00	0.00	239.00
Subtotal [M3]	Advertising Other	<u>5,962.00</u>	<u>0.00</u>	<u>5,962.00</u>
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	2,642.00	0.00	2,642.00
80-209-34	Admin Expense>Postage>COVID19	16.00	0.00	16.00
Subtotal [M7]	Postage	<u>2,658.00</u>	<u>0.00</u>	<u>2,658.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
80-235-00	Admin Expense>Dues & Subscriptions	1,765.00	(1,765.00)	0.00
			RJE - 6 (1,765.00)	
Subtotal [M8]	Dues and Membership Fees to Professional Associ	<u>1,765.00</u>	<u>(1,765.00)</u>	<u>0.00</u>
Subgroup : [M8A]	Dues to Chamber of Commerce			
Marcum 110	Chamber Dues	0.00	1,036.00	1,036.00
			RJE - 6 1,036.00	
Subtotal [M8A]	Dues to Chamber of Commerce	<u>0.00</u>	<u>1,036.00</u>	<u>1,036.00</u>
Subgroup : [M9]	Subscriptions			
Marcum 109	Subscriptions	0.00	175.00	175.00
			RJE - 6 175.00	
Subtotal [M9]	Subscriptions	<u>0.00</u>	<u>175.00</u>	<u>175.00</u>
Subgroup : [M11]	Services Provided by Contract			
60-230-00	Nursing Expense>Data Processing	35,339.00	0.00	35,339.00
80-210-00	Admin Expense>Internet	2,818.00	0.00	2,818.00
80-230-00	Admin Expense>Data Processing	28,379.00	0.00	28,379.00
80-240-00	Admin Expense>Professional Fees	166,001.00	40,387.00	206,388.00
			RJE - 2 56,400.00	
			RJE - 5 (16,013.00)	
80-240-34	Admin Expense>Professional Fees>COVID19	750.00	0.00	750.00
80-700-00	Admin Expense>Contracted Service	17,867.00	0.00	17,867.00
Subtotal [M11]	Services Provided by Contract	<u>251,154.00</u>	<u>40,387.00</u>	<u>291,541.00</u>

Subgroup : [M13]	Other			
71-202-00	Activity Expense>Resident Missing Items	194.00	0.00	194.00
80-234-00	Admin Expense>Licenses	970.00	0.00	970.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	14,256.00	0.00	14,256.00
80-243-00	Admin Expense>Late Fees	2,510.00	0.00	2,510.00
80-244-00	Admin Expense>Bank Fees	2,463.00	0.00	2,463.00
Marcum 101	Employee Food	0.00	3,213.00	3,213.00
			RJE - 1	
Marcum 107	Discriminatory Bonus	0.00	3,213.00	
			RJE - 1	1,850.00
Marcum 108	Employee Relations	0.00	1,850.00	
			RJE - 1	154.00
Marcum 112	Admin & General> COVID Related Expense	0.00	154.00	154.00
			RJE - 1	22,155.00
			RJE - 1	22,155.00
Subtotal [M13]	Other	20,393.00	27,372.00	47,765.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin.	301,839.00	72,649.00	374,488.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	7,599.00	0.00	7,599.00
70-178-00	Dietary Expense>Food	287,289.00	0.00	287,289.00
Subtotal [2A1]	Raw Food	294,888.00	0.00	294,888.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	16,899.00	0.00	16,899.00
70-183-34	Dietary Expense>Supplies>COVID19	1,876.00	0.00	1,876.00
Subtotal [2A2]	Non-Food Supplies	18,775.00	0.00	18,775.00
Subgroup : [2C]	Other			
70-204-34	Dietary Expense>Training & Education>COVID19	200.00	0.00	200.00
Subtotal [2C]	Other	200.00	0.00	200.00
Total [18]	Dietary Basis for Allocation of Costs	313,863.00	0.00	313,863.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3B]	Purchased Services			
73-700-00	Laundry Expense>Contracted Service	72,000.00	0.00	72,000.00
Subtotal [3B]	Purchased Services	72,000.00	0.00	72,000.00
Subgroup : [3C]	Other			
73-183-00	Laundry Expense>Supplies	1,382.00	0.00	1,382.00
Subtotal [3C]	Other	1,382.00	0.00	1,382.00
Total [19]	Laundry-Basis for Allocation of Costs	73,382.00	0.00	73,382.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
72-183-00	Housekeeping Expense>Supplies	25,280.00	0.00	25,280.00
72-183-34	Housekeeping Expense>Supplies>COVID19	537.00	0.00	537.00
Subtotal [4A1]	In-House Care Supplies	25,817.00	0.00	25,817.00
Subgroup : [5A2]	Purchased from			
62-145-00	Pharmacy Expense>RX	216,317.00	0.00	216,317.00
Subtotal [5A2]	Purchased from	216,317.00	0.00	216,317.00
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	932.00	0.00	932.00
Subtotal [5B]	Medicine Cabinet Drugs	932.00	0.00	932.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
60-183-00	Nursing Expense>Supplies	113,252.00	0.00	113,252.00
60-185-00	Nursing Expense>Incontinence Supplies	844.00	0.00	844.00
Subtotal [5C]	Medical and Therapeutic Supplies	114,096.00	0.00	114,096.00
Subgroup : [5E2]	Oxygen - Other			
64-223-00	Other Ancillary Expense>Oxygen	5,909.00	0.00	5,909.00
Subtotal [5E2]	Oxygen - Other	5,909.00	0.00	5,909.00
Subgroup : [5F]	X-Rays and related radiological			
64-225-00	Other Ancillary Expense>Radiology	6,386.00	0.00	6,386.00
Subtotal [5F]	X-Rays and related radiological	6,386.00	0.00	6,386.00

Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	5,045.00	0.00	5,045.00
64-224-34	Other Ancillary Expense>Lab>COVID19	308.00	0.00	308.00
Subtotal [5H]	Laboratory	5,353.00	0.00	5,353.00
Subgroup : [5I]	Recreation			
71-178-00	Activity Expense>Food	101.00	0.00	101.00
71-183-00	Activity Expense>Supplies	1,546.00	0.00	1,546.00
71-183-34	Activity Expense>Supplies>COVID19	117.00	0.00	117.00
71-700-00	Activity Expense>Contracted Service	1,639.00	0.00	1,639.00
80-232-00	Admin Expense>Cable TV	14,969.00	0.00	14,969.00
Subtotal [5I]	Recreation	18,372.00	0.00	18,372.00
Subgroup : [5L]	Other			
60-183-34	Nursing Expense>Supplies>COVID19	33,670.00	0.00	33,670.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,261.00	0.00	1,261.00
60-207-34	Nursing Expense>Repairs & Maint>COVID19	532.00	0.00	532.00
60-208-00	Nursing Expense>Equip-Rental	56,660.00	(8,544.00)	48,116.00
			RJE - 4 (8,544.00)	
60-700-06	Nursing Expense>Contracted Service>Other	1,241.00	0.00	1,241.00
60-700-34	Nursing Expense>Contracted Service>COVID19	123,055.00	0.00	123,055.00
Marcum 113	Indirect COVID Expense	0.00	1,556.00	1,556.00
			RJE - 1 1,556.00	
Subtotal [5L]	Other	216,419.00	(6,988.00)	209,431.00
Total [20]	Housekeeping and Resident Care Basis for Allocati	609,601.00	(6,988.00)	602,613.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
60-207-00	Nursing Expense>Repairs & Maint	5,571.00	0.00	5,571.00
70-207-00	Dietary Expense>Repairs & Maint	1,373.00	0.00	1,373.00
75-207-00	Maintenance Expense>Repairs & Maint	14,789.00	0.00	14,789.00
Subtotal [6A]	Repairs and Maintenance	21,733.00	0.00	21,733.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	24,797.00	0.00	24,797.00
Subtotal [6B]	Heat	24,797.00	0.00	24,797.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	158,503.00	0.00	158,503.00
Subtotal [6C]	Light & Power	158,503.00	0.00	158,503.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	25,184.00	0.00	25,184.00
Subtotal [6D]	Water	25,184.00	0.00	25,184.00
Subgroup : [6E]	Equipment Lease			
Marcum 104	Equipment Lease	0.00	9,425.00	9,425.00
			RJE - 4 9,425.00	
Subtotal [6E]	Equipment Lease	0.00	9,425.00	9,425.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	30,173.00	0.00	30,173.00
75-183-34	Maintenance Expense>Supplies>COVID19	71.00	0.00	71.00
75-205-00	Maintenance Expense>Sanitation & Incineration	28,092.00	0.00	28,092.00
75-217-00	Maintenance Expense>Extermination	1,840.00	0.00	1,840.00
75-218-00	Maintenance Expense>Snow Removal	2,866.00	0.00	2,866.00
75-219-00	Maintenance Expense>Landscaping	6,780.00	0.00	6,780.00
75-220-00	Maintenance Expense>Fire Drill	8,453.00	0.00	8,453.00
75-700-00	Maintenance Expense>Contracted Service	38,551.00	0.00	38,551.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	18,520.00	0.00	18,520.00
75-811-34	Maintenance Expense>Director>COVID19	336.00	0.00	336.00
Subtotal [6F]	Other	135,682.00	0.00	135,682.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	48,393.00	0.00	48,393.00
Subtotal [7D]	Movable Equipment	48,393.00	0.00	48,393.00
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	1,800,000.00	0.00	1,800,000.00
Subtotal [9]	Rental Payments	1,800,000.00	0.00	1,800,000.00
Subgroup : [10B]	Real estate taxes paid by lessor			

91-161-00	Property Expense>RE Taxes	75,906.00	0.00	75,906.00
Subtotal [10B]	Real estate taxes paid by lessor	75,906.00	0.00	75,906.00
Subgroup : [10C] Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	(750.00)	0.00	(750.00)
Subtotal [10C]	Personal property taxes	(750.00)	0.00	(750.00)
Total [22]	Maintenance and Property	2,289,448.00	9,425.00	2,298,873.00
Group : [27] Interest and Insurance				
Subgroup : [12D] Other Interest Expense				
94-000-00	Interest Expense	56,166.00	0.00	56,166.00
Subtotal [12D]	Other Interest Expense	56,166.00	0.00	56,166.00
Subgroup : [14A] Insurance on Property				
80-162-00	Admin Expense>Insurance - General Liability & Other	174,505.00	0.00	174,505.00
80-165-00	Admin Expense>Insurance - Property	11,319.00	0.00	11,319.00
Subtotal [14A]	Insurance on Property	185,824.00	0.00	185,824.00
Total [27]	Interest and Insurance	241,990.00	0.00	241,990.00
Group : [30] Statement of Revenue				
Subgroup : [1A] Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(4,606,656.00)	0.00	(4,606,656.00)
Subtotal [1A]	Medicaid Residents (CT only)	(4,606,656.00)	0.00	(4,606,656.00)
Subgroup : [3A] Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(3,054,398.00)	0.00	(3,054,398.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(3,054,398.00)	0.00	(3,054,398.00)
Subgroup : [3B] Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	31,571.00	0.00	31,571.00
Subtotal [3B]	Medicare room and board contractual allowance	31,571.00	0.00	31,571.00
Subgroup : [4A] Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(1,454,490.00)	0.00	(1,454,490.00)
40-105-00	Room & Board Revenue>HMO	(379,068.00)	0.00	(379,068.00)
40-109-00	Room & Board Revenue>Hospice	(80,441.00)	0.00	(80,441.00)
Subtotal [4A]	Private-pay residents and other	(1,913,999.00)	0.00	(1,913,999.00)
Subgroup : [4B] Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	4,708.00	0.00	4,708.00
Subtotal [4B]	Private-pay room and board contractual allowance	4,708.00	0.00	4,708.00
Subgroup : [5A] Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(194,700.00)	0.00	(194,700.00)
Subtotal [5A]	Prescription Drugs - Medicare	(194,700.00)	0.00	(194,700.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	194,700.00	0.00	194,700.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowan	194,700.00	0.00	194,700.00
Subgroup : [5C] Prescription Drugs - Non-medicare				
41-105-00	Pharmacy Rev>HMO	(24,720.00)	0.00	(24,720.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(24,720.00)	0.00	(24,720.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance				
41-105-01	Pharmacy Rev>HMO>C/A	24,720.00	0.00	24,720.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual All	24,720.00	0.00	24,720.00
Subgroup : [7A] Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(167,175.00)	0.00	(167,175.00)
42-103-00	PT Revenue>Medicare B	(117,996.00)	0.00	(117,996.00)
Subtotal [7A]	Physical Therapy - Medicare	(285,171.00)	0.00	(285,171.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	167,175.00	0.00	167,175.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowanc	167,175.00	0.00	167,175.00
Subgroup : [7C] Physical Therapy - Non-medicare				
42-105-00	PT Revenue>HMO	(29,166.00)	0.00	(29,166.00)
42-111-00	PT Revenue>Medicaid	(27,690.00)	0.00	(27,690.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(56,856.00)	0.00	(56,856.00)

Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-105-01	PT Revenue>HMO>C/A	16,965.00	0.00	16,965.00
42-111-01	PT Revenue>Medicaid>C/A	27,690.00	0.00	27,690.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allow	44,655.00	0.00	44,655.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(84,011.00)	0.00	(84,011.00)
44-103-00	ST Revenue>Medicare B	(93,887.00)	0.00	(93,887.00)
Subtotal [8A]	Speech Therapy - Medicare	(177,898.00)	0.00	(177,898.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	84,011.00	0.00	84,011.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	84,011.00	0.00	84,011.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-105-00	ST Revenue>HMO	(26,798.00)	0.00	(26,798.00)
44-111-00	ST Revenue>Medicaid	(2,002.00)	0.00	(2,002.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(28,800.00)	0.00	(28,800.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-105-01	ST Revenue>HMO>C/A	9,092.00	0.00	9,092.00
44-111-01	ST Revenue>Medicaid>C/A	2,002.00	0.00	2,002.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allow	11,094.00	0.00	11,094.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(175,823.00)	0.00	(175,823.00)
43-103-00	OT Revenue>Medicare B	(93,671.00)	0.00	(93,671.00)
Subtotal [9A]	Occupational Therapy - Medicare	(269,494.00)	0.00	(269,494.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	175,823.00	0.00	175,823.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allow	175,823.00	0.00	175,823.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-105-00	OT Revenue>HMO	(28,695.00)	0.00	(28,695.00)
43-111-00	OT Revenue>Medicaid	(19,105.00)	0.00	(19,105.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(47,800.00)	0.00	(47,800.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-105-01	OT Revenue>HMO>C/A	17,596.00	0.00	17,596.00
43-111-01	OT Revenue>Medicaid>C/A	19,105.00	0.00	19,105.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual	36,701.00	0.00	36,701.00
Subgroup : [10A]	Other - Medicare			
47-103-00	Other Ancillary Rev>Medicare B	(7,840.00)	0.00	(7,840.00)
52-102-00	Revenue Adjustments>Medicare A	(4,598.00)	0.00	(4,598.00)
Subtotal [10A]	Other - Medicare	(12,438.00)	0.00	(12,438.00)
Subgroup : [10B]	Other - Non-medicare			
47-105-00	Other Ancillary Rev>HMO	(378.00)	0.00	(378.00)
47-111-00	Other Ancillary Rev>Medicaid	(49.00)	0.00	(49.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	49.00	0.00	49.00
47-208-00	Other Ancillary Rev>Equip Rental	(43.00)	0.00	(43.00)
47-223-00	Other Ancillary Rev>Oxygen	(561.00)	0.00	(561.00)
52-109-00	Revenue Adjustments>Hospice	3.00	0.00	3.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(40,059.00)	0.00	(40,059.00)
Subtotal [10B]	Other - Non-medicare	(41,038.00)	0.00	(41,038.00)
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(979.00)	0.00	(979.00)
Subtotal [15]	Interest Income	(979.00)	0.00	(979.00)
Subgroup : [18]	Other Revenue			
51-100-00	Other Rev>Miscellaneous	(85.00)	0.00	(85.00)
51-178-00	Other Rev>Food	(135.00)	0.00	(135.00)
51-188-00	Other Rev>Bounced Check fee	(100.00)	0.00	(100.00)
51-818-00	Other Rev>Medical Records	(165.00)	0.00	(165.00)
80-163-00	Admin Expense>Insurance - EPLI	(1,846.00)	0.00	(1,846.00)
Subtotal [18]	Other Revenue	(2,331.00)	0.00	(2,331.00)
Total [30]	Statement of Revenue	(9,942,120.00)	0.00	(9,942,120.00)

Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-001-02	Cash>Clearing>Payroll	(1,605.00)	0.00	(1,605.00)
10-010-96	Cash>Operating>New London	1,212,046.00	0.00	1,212,046.00
10-010-98	Cash>Operating>New London Realty	(1,610.00)	0.00	(1,610.00)
10-014-00	Cash>Petty Cash Facility	300.00	0.00	300.00
10-014-96	Cash>PettyCash>New London	35,125.00	0.00	35,125.00
10-015-00	Cash>Petty Cash PNA	500.00	0.00	500.00
10-060-96	Cash>Resident Trust>New London	103,093.00	0.00	103,093.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
Subtotal [A1]	Cash	1,352,849.00	0.00	1,352,849.00
Subgroup : [A2]	Resident Accounts Receivable			
11-102-00	Accounts Receivable>Medicare A	417,591.00	0.00	417,591.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	53,323.00	0.00	53,323.00
11-103-70	Accounts Receivable>Medicare B>Old A/R	17,577.00	0.00	17,577.00
11-104-00	Accounts Receivable>Private	432,247.00	0.00	432,247.00
11-104-70	Accounts Receivable>Private>Old A/R	188,207.00	0.00	188,207.00
11-105-00	Accounts Receivable>HMO	6,232.00	0.00	6,232.00
11-105-70	Accounts Receivable>HMO>Old A/R	32,672.00	0.00	32,672.00
11-109-00	Accounts Receivable>Hospice	(1,566.00)	0.00	(1,566.00)
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,224.00)	0.00	(6,224.00)
11-111-00	Accounts Receivable>Medicaid	649,672.00	0.00	649,672.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	51,940.00	0.00	51,940.00
11-112-00	Accounts Receivable>Income	149,637.00	0.00	149,637.00
11-112-70	Accounts Receivable>Income>Old A/R	21,147.00	0.00	21,147.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(269,244.00)	0.00	(269,244.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	56,606.00	0.00	56,606.00
11-123-00	Accounts Receivable>Ancillary	106,854.00	0.00	106,854.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(265,133.00)	0.00	(265,133.00)
Subtotal [A2]	Resident Accounts Receivable	1,641,538.00	0.00	1,641,538.00
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	23,472.00	0.00	23,472.00
12-121-00	Prepaid Expenses>Rent	(168,007.00)	0.00	(168,007.00)
12-124-00	Prepaid Expenses>Insurance	71,052.00	0.00	71,052.00
12-126-00	Prepaid Expenses>Taxes	24,017.00	0.00	24,017.00
Subtotal [A5]	Prepaid Expenses	(49,466.00)	0.00	(49,466.00)
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	278,581.00	0.00	278,581.00
15-131-00	Accum Depn>Leasehold Improvements	(45,040.00)	0.00	(45,040.00)
Subtotal [B4]	Leasehold Improvements	233,541.00	0.00	233,541.00
Subgroup : [B5]	Non-Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	21,509.00	0.00	21,509.00
14-305-00	Fixed Assets>Sales Use Tax	1,637.00	0.00	1,637.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(6,034.00)	0.00	(6,034.00)
15-305-00	Accum Depn>Sales Use Tax	(63.00)	0.00	(63.00)
Subtotal [B5]	Non-Movable Equipment	17,049.00	0.00	17,049.00
Subgroup : [B6]	Movable Equipment			
14-133-00	Fixed Assets>Medical Equipment	46,400.00	0.00	46,400.00
14-134-00	Fixed Assets>Computer Hardware	25,501.00	0.00	25,501.00
15-133-00	Accum Depn>Medical Equipment	(8,661.00)	0.00	(8,661.00)
15-134-00	Accum Depn>Computer Hardware	(9,904.00)	0.00	(9,904.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(14,740.00)	0.00	(14,740.00)
Subtotal [B6]	Movable Equipment	38,596.00	0.00	38,596.00
Subgroup : [B9]	Other Fixed Assets			
14-136-00	Fixed Assets>CIP	969,787.00	0.00	969,787.00
Subtotal [B9]	Other Fixed Assets	969,787.00	0.00	969,787.00
Subgroup : [D2]	Escrow Deposits			
10-300-00	Cash>Escrow	8,498.00	0.00	8,498.00
17-283-06	Other Assets>Escrow>Tax	19,158.00	0.00	19,158.00
17-283-64	Other Asset>Escrow>Replacement Reserve	120,536.00	0.00	120,536.00
17-283-67	Other Assets>Escrow>Insurance	73,322.00	0.00	73,322.00
17-283-68	Other Assets>Escrow>Capex	1,123,185.00	0.00	1,123,185.00
Subtotal [D2]	Escrow Deposits	1,344,699.00	0.00	1,344,699.00
Subgroup : [D6]	Loans to Owners or Related Parties			
27-000-31	Due To/(From)>Salmon Partners	172.00	0.00	172.00

27-000-40	Due To/(From)>Salmon Brook	236.00	0.00	236.00
27-000-41	Due To/(From)>Sky View	7,853.00	0.00	7,853.00
27-000-74	Due To/(From)>TSM Propco	50,000.00	0.00	50,000.00
27-000-82	Due To/(From)>Saugus	2,032.00	0.00	2,032.00
27-000-83	Due To/(From)>Twin Oaks	286,265.00	0.00	286,265.00
27-000-84	Due To/(From)>930 Mill Hill Realty	350,167.00	0.00	350,167.00
27-000-90	Due To/(From)>West Haven	6,446.00	0.00	6,446.00
27-000-92	Due To/(From)>Regal Care Management Group	894,909.00	0.00	894,909.00
27-000-93	Due To/(From)>RC Holdings	274,841.00	0.00	274,841.00
27-000-98	Due To/(From)>Realty - New London	(2,917,453.00)	0.00	(2,917,453.00)
27-315-00	Due To/(From)>Fairview at Southport	254,598.00	0.00	254,598.00
27-316-00	Due To/(From)>Fairview at Greenwich	96,869.00	0.00	96,869.00
27-400-00	Due to/(from)>Eli Mirilis	(100,000.00)	0.00	(100,000.00)
27-406-00	Due To/(From)>Eitan Rubin	100,000.00	0.00	100,000.00
Subtotal [D6]	Loans to Owners or Related Parties	(693,065.00)	0.00	(693,065.00)
Subgroup : [D7]	Other Assets			
27-172-00	Due To/(From)>Vendor	9,218.00	0.00	9,218.00
Subtotal [D7]	Other Assets	9,218.00	0.00	9,218.00
Total [31-32]	Assets	4,864,746.00	0.00	4,864,746.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade Accounts Payable			
20-000-00	Accounts Payable	(959,170.00)	0.00	(959,170.00)
21-350-00	Other Current Payables>Resident Funds	(103,093.00)	0.00	(103,093.00)
21-353-00	Other Current Payables>Resident Refunds	(87.00)	0.00	(87.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(1,843.00)	0.00	(1,843.00)
Subtotal [A1]	Trade Accounts Payable	(1,064,193.00)	0.00	(1,064,193.00)
Subgroup : [A2]	Note Payable			
22-000-34	Note Payable>PPP Loan>COVID19	(911,900.00)	0.00	(911,900.00)
Subtotal [A2]	Note Payable	(911,900.00)	0.00	(911,900.00)
Subgroup : [A4]	Accrued Payroll			
23-000-00	Accrued Wages & Related	(46,481.00)	0.00	(46,481.00)
23-157-00	Accrued Expenses>PTO	(164,113.00)	0.00	(164,113.00)
Subtotal [A4]	Accrued Payroll	(210,594.00)	0.00	(210,594.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
23-156-00	Accrued Wages & Related>PR Taxes	(1,764.00)	0.00	(1,764.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(1,764.00)	0.00	(1,764.00)
Subgroup : [A7]	Medicare Final Settlement Payable			
27-102-00	Due To/(From)>Medicare A	(4,288.00)	0.00	(4,288.00)
Subtotal [A7]	Medicare Final Settlement Payable	(4,288.00)	0.00	(4,288.00)
Subgroup : [A12]	Other Current Liabilities			
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(786.00)	0.00	(786.00)
24-000-00	Accrued Expenses	(265,512.00)	0.00	(265,512.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	14,811.00	0.00	14,811.00
24-162-00	Accrued Expenses>Insurance - General Liability & Oth	(50,629.00)	0.00	(50,629.00)
24-165-00	Accrued Expenses>Insurance - Property	(1,868.00)	0.00	(1,868.00)
24-285-00	Accrued Expenses>Year End Adjustments	(6,996.00)	0.00	(6,996.00)
24-881-00	Accrued Expenses>Workers Comp	26,518.00	0.00	26,518.00
25-102-34	Deferred Revenue>Medicare>COVID19	(747,367.00)	0.00	(747,367.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(323,349.00)	0.00	(323,349.00)
Subtotal [A12]	Other Current Liabilities	(1,355,178.00)	0.00	(1,355,178.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
13-400-00	Due From>Eli Mirilis	5,000.00	0.00	5,000.00
27-000-76	Due To/(From)>Realty Southport	(185,000.00)	0.00	(185,000.00)
27-000-78	Due To/(From)>Maplewood	(70,766.00)	0.00	(70,766.00)
27-000-87	Due To/(From)>Torrington	4,786.00	0.00	4,786.00
27-000-88	Due To/(From)>New Haven	6,146.00	0.00	6,146.00
27-000-89	Due To/(From)>Prospect	(1,066.00)	0.00	(1,066.00)
27-000-91	Due To/(From)>Waterbury	2,533.00	0.00	2,533.00
27-000-95	Due To/(From)>Norwich	(1,106,005.00)	0.00	(1,106,005.00)
27-000-97	Due To/(From)>Realty - Norwich	30,986.00	0.00	30,986.00
27-152-00	Due To/(From)>Employee	(2,830.00)	0.00	(2,830.00)
Subtotal [B3]	Loans from Owners or Related Parties	(1,316,216.00)	0.00	(1,316,216.00)
Subgroup : [B4]	Other Long-Term Liabilities			

27-109-00	Due To/(From)>Hospice	(87.00)	0.00	(87.00)
27-111-00	Due To/(From)>Medicaid	(84,607.00)	0.00	(84,607.00)
28-127-00	Due To>Old Owner	(7,477.00)	0.00	(7,477.00)
Subtotal [B4]	Other Long-Term Liabilities	<u>(92,171.00)</u>	<u>0.00</u>	<u>(92,171.00)</u>
Total [33-34]	Liabilities	<u>(4,956,304.00)</u>	<u>0.00</u>	<u>(4,956,304.00)</u>
Group : [35]	Equity			
Subgroup : [B1]	Owners' Capital			
31-000-86	Partner's Equity>All Partners>Capital Draws	41,158.00	0.00	41,158.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	14,000.00	0.00	14,000.00
31-408-86	Partners' Equity>Shannon Mirlis>Capital Draws	135,000.00	0.00	135,000.00
Subtotal [B1]	Owners' Capital	<u>190,158.00</u>	<u>0.00</u>	<u>190,158.00</u>
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	(610,755.00)	0.00	(610,755.00)
Subtotal [B5]	Cumulated Earnings	<u>(610,755.00)</u>	<u>0.00</u>	<u>(610,755.00)</u>
Total [35]	Equity	<u>(420,597.00)</u>	<u>0.00</u>	<u>(420,597.00)</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 12/23/2020
 Run Date: 12/23/2020

Provider Name: 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing
 Provider Number: 2428
 Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: