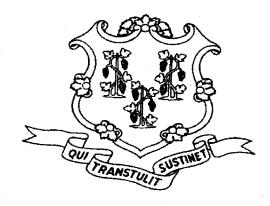
State of Connecticut



Annual Report of Long-Term Care Facility

Cost Year 2018

Name of Facility (as li	icensed)							
88 Clark Operating, L	LC d/b/a New I	London Sub-A	Acute and Nursin	g	 "			
Address (No. & Stree	t, City, State, Zi	p Code)						
88 Clark Lane, Water	ford, CT 06385				-			
Type of Facility								
Chronic and Conversing Home			Rest Home with Supervision only (RHNS)	_		(Specify)		
Report for Year Begin 10/1/2017	nning		Report for Year 9/30/2018	Ending				
License Numbers:		CCNH 1048C	RHNS		(Specify)			dicare Provider 07-5158
Medicaid Provider Nu	umbers:	CC	CNH	RH	INS			F-IID
For Department Use	Only	10488				v		
Sequence Number	Signed and	Date	Sequence Nu	ımber				
Assigned	Notarized Notarized	Received	Assigne		Signed a	nd Notariz	ed	Date Received

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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-Acut	1048C	9/30/2018	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 IMPRISIONMENT 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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) James Murphy			Printed Name (Owner) Shannon Mirlis	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires

(Notary Seal)

State of Connecticut **Department of Social Services**

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjust	tm	ent		Page	of
				1A	37
Name of Facility		Period Cov	ered:	From	То
88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursi	ng			10/1/2017	9/30/2018
Address of Facility					
88 Clark Lane, Waterford, CT 06385		<u> </u>	 	T.,	
Report Prepared By		Phone Num		Date	
Marcum LLP		203-781-96	500	1/7/2019	
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	\$			<u> </u>	
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

		Phor	ne No. of Fac	ility	Report for Yes	ar Ended	Page		of
		860-	442-0471		9/30/2018		2		37
Name of Facility (as shown on license)			,		Street, City, Sta				
88 Clark Operating, LLC d/b/a New London S		nd N		ne, W		6385			
	CCNH		RHNS		(Specify)		Medicare P	rovid	er No.
	48C						07-5158		
Type of Facility (Check appropriate box(es))		_							
Chronic and Convalescent Nursing Home only (CCNH)			Home with Nervision only			(Specify)) 		
Type of Ownership (Check appropriate box)									
O Proprietorship O LLC O Pa	rtnership	0	Profit Corp.		Non-Profit Cor		Government	0	Trust
If this facility opened or closed during report ye	ear provide:			Date	e Opened	Date Clo	osed		
Has there been any change in ownership									
or operation during this report year? N/A		0	Yes	0	No	If "Yes,"	explain fully	/ .	
Administrator									
Name of Administrator					Nursing H				
James Murphy					Administra		002034		
		· · · ·			License	No.:			
Other Operators/Owners who are assistant adm	ninistrators	(full	or part time)	ot thi		Na.			
Name					License 1	NO.:			
N/A									
									
									

General Information and Questionnaire Partners/Members

Name of Facility	Now Landon Sub Agut	License No.	Report for \\ 9/30/2018	Year Ended	Page 3	of 37
88 Clark Operating, LLC d/b/a	i new London Sub-Acut	10400	[7/30/2016	State(s) and		
Legal Name of Par	tnership/LLC	Business	s Address		Registered	
88 Clark Operating, LLC d/b/a Acute and Nursing		88 Clark Lane CT 06385		СТ		
Name of Partners/Members	Business Ad	ddress		Title	% Ov	vned
Shannon Mirlis	5 Barlow Road, Edison	NJ 08817	Member		10	00
•		·				
·						
						·········

General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year End	led	Page of
88 Clark Operating, LLC d/b/a New London S		9/30/2018		3A 37
If this facility is owned or operated as a corpo	ration, provide the	following informatio	n:	
Legal Name of Corporation	Busines	s Address	State(s) in Which	ch Incorporated
N/A				
		:		
Name of Directors, Officers	Busines	s Address	Title	No. Shares Held by Each
N/A				
10/1	:		,	
Names of Stockholders Owning at Least 10%	1			
of Shares				
N/A		· · · · · · · · · · · · · · · · · · ·		

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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-		9/30/2018	3B 37
If this facility is owned or operated as an individua		rovide the following informa	tion:
	ner(s) of Facility		
N/A			
	· · · · · · · ·		
			
· · · · · · · · · · · · · · · · · · ·			
			· · · · · · · · · · · · · · · · · · ·
		······································	
			

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CSP-4 Rev. 10/2005

General Information and Questionnaire Related Parties*

Name of Facility 88 Clark Operating, LLC	Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute	License N	No. 1048C	Report for Year Ended 9/30/2018		Page 4	of 37
Are any individuals recei marriage, ability to contr	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	llity relat s associa	ed through tion? O	Yes © No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	e Name/Add nation on Pag	ress and ge 11 of the report.
Are any individuals or cc including the rental of pr related through family as association to any of the	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?	r service this fact control, c	s, lity, r business ility?	© Yes O No	If "Yes," provide the following information:	e following i	nformation:
		Also Goods/	Also Provides Goods/Services to		Indicate Where Costs are Included		
Name of Related Individual or Company	Business Address	Non-Re Yes	Non-Related Parties Yes No %**	Description of Goods/Services Provided	in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
88 Clark Lane Realty, LLC	88 Clark Lane, Waterford, CT 06385	0	0	Rent	Pg. 22 / Line 9	1,224,135	1,386,515
Ī	88 Clark Lane, Waterford, CT 06385	0	0	Real Estate Taxes	Pg. 22 / Line 10b	77,372	78,342
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	0	0	Physical Therapy	Pg. 13 / Line B5a	243,901	243,901
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	0	0	Speech Therapy	Pg. 13 / Line B9a	47,673	47,673
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	0	0	Occupational Therapy	Pg. 13 / Line B10a	275,922	275,922
ting, LLC	93 W Town Street, Norwich, CT 06360	0	0	Laundry Services	Pg 19 / Line 3C	72,000	72,000
		0	•				
		0	0				
		0	0				

* Use additional sheets if necessary.

^{**} Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No.		Report for Year Ended	Page,	oi
88 Clark Operating, LLC d/b/a New London Su			9/30/2018	5	37
If the facility is licensed as CDH and/or RCH or		DS or TBI	services with special Medicaio	l rates, co	osts
must be allocated to CCNH and RHNS as follow	ws:				
Item			Method of Allocation		
Dietary		Number of	meals served to residents		
Laundry		Number of	pounds processed		
Housekeeping		Number of	square feet serviced		
		Number of	hours of routine care provided	by EAC	H
Nursing		employee c	lassification, i.e., Director (or	Charge N	lurse),
		Registered	Nurses, Licensed Practical Nu	rses, Aid	es and
		Attendants			
Direct Resident Care Consultants		Number of	hours of resident care provide	d by EAC	CH
		specialist ((See listing page 13)		
Maintenance and operation of plant		Square feet			
Property costs (depreciation)		Square feet			
Employee health and welfare		Gross salaı	ries		
Management services		Appropriat	e cost center involved		
All other General Administrative expenses		Total of D	rect and Allocated Costs		
The preparer of this report must answer the follow	owing questi	ons applica	ble to the cost information pro	vided.	
1. In the preparation of this Report, were all			If "No," explain fully why su		ion was
costs allocated as required?	• Yes	O No	not made.		
N/A		-			
					!
2. Explain the allocation of related company ex	penses and a	ttach copy	of appropriate supporting data		
N/A	!		11 _1		
3. Did the Facility appropriately allocate and se	elf-disallow o	lirect and ir	ndirect costs to non-nursing ho	me cost c	enters?
(e.g., Assisted Living, Home Health, Outpati					
(e.g., risolated Elving, risme rivation, e aspain			If "No," explain fully why su	ch allocaí	tion was
	O Yes	O No		cii aiiocai	non was
N/A			not made.		
IVA					

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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	ear Ended		Page of
88 Clark Operating, LLC d/b/a New London Sub-Acute and	Sub-Acu	ite and	1048C	9/30/2018			6 37
	Related * to	1 * to					
	Owners,	ers,					
	Operators,	tors,				Annual	
	Officers	ers		Date of	Term of	Amount	Amonnt
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
Nurse Rosie Products	0	0	Case of F3000 probe covers, Rosebud Vital Sign Carts with mounthed thermometers	10/28/16	36 Months	6,852	6,852
Pitney Bowes, Inc. 1 Elmcroft Road, Stamford, CT 06926	0	0	Postage Machine	60/67/60	Open Ended	881	881
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
I o Milane I or Book Maintained for All I eased Vehicles?	A Pased	hicles ?	O Yes	0	o No	Total ***	7,733

Is a Mileage Log Book Maintained for All Leased Vehicles?

Total ***

* 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	License No.	Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a Nev	1048C	9/30/2018		7	37
		t were maintained on the following basis:			
_	Modified Cash				
Is the accounting basis for this					
period the same as for the O	Yes	If "No," explain.			
previous period?	No				
N/A			. —		
Independent Accounting Firm		A 11 O Ct. O Ct. O Ct. Otata 7 o Codo			
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code 555 Long Wharf Drive, 8th Floor, New 1		06511	
1 Marcum LLP		100 Central Ave, Farmingdale, NJ 0772		00311	
2 Roth & Co		100 Central Ave, Farminguate, NJ 0772	′		
Services Provided by This Firm (de	ascriba fullu)				
					
1 Management Advisory Services / Cos	t Report Preparation			7,240	
2 Financial Review / Tax Preparation			\$	7,800	
3			\$		
4					
			Charge for	or Services	Provided
			\$	15,040)
Are These Charges Reflected in the Expend		Yes, Specify Expense Classification and Line No.			
	Page 15, Line 1d				
Legal Services Information			T		
Name of Legal Firm or Independer	nt Attorney			e Number	
1 Murtha Cullina			860-240-		
2 BrownJacobson			860-889-		
3 Pepper Hamilton LLP			212-808-		
4 Treasurer State of CT			860-702-		
5 Kaufman & Serota	Gi G I)		212-732-	-0300	
Address (No. & Street, City, State,					
1 185 Asylum Street, Floor 29,					
2 22 Courthouse Sq., Norwich,					
3 620 Eithh Ave, 37th Floor, N					
4 55 Elm Street, Hartford, CT 0					
5 225 Broadway 1902, New York Services Provided by This Firm (d					
1 Licensing / Genereal Healthcare Reg		28)	\$		
2 Setllement with Dolores Sullivan (D			\$		
3 Modification to Loan (Disallowed or			\$		
4 Conservatorship Fees (Disallowed o	on page 28)		\$		
5 Settlement with ProCaire (Disallowe	ed \$1,250 on Pg 28)		\$		
			Charge f	or Services	Provided
			\$	7,89	7
Are These Charges Reflected in the Exper	nditure Portion of This Report? If	Yes, Specify Expense Classification and Line No.			
O No	Page 15, Line 1e				
• Yes • No					

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Schedule of Resident Statistics

Name of Facility 88 Clark Operating. LLC d/b/a New London Sub-Acute and Nursing	The and Nu	ırsing	License No.	. No. 1048C			Report for 9/30/2018	Report for Year Ended 9/30/2018	ק		Page 8	of 37
(<u>0</u>					1	Period 10/1 Thru 6/30	1 Thru 6/.	30		Period 7/1 Thru 9/30	Thru 9/3	0
	Total All	Total CCNH	Total RHNS	Total (Snecify)	Total	HNJJ	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1 Certified Bed Canacity	revels			(checur)				(Carda)				
A. On last day of PREVIOUS report period	120	120			120	120			120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents										3		
A. As of midnight of PREVIOUS report period	110	110			110	110			101	101		
B. As of midnight of THIS report period	103	103			101	101			103	103		
3. Total Number of Days Care Provided During Period										•		
A. Medicare	3,626	3,626			2,571	2,571			1,055	1,055		
B. Medicaid (Conn.)	30,189	30,189			22,763	22,763			7,426	7,426		
C. Medicaid (other states)												
D. Private Pay	3,286	3,286			2,628	2,628			658	859		
E. State SSI for RCH						ļ						
F. Other (Specify) HMO & Hospice	1,446	1,446			1,289	1,289			157	157		
G. Total Care Days During Period (3A thru F)	38,547	38,547			29,251	29,251			9,296	9,296		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	21	21			21	21						
B. Other Bed Reserve Days	316	316			301	301			15	15		
5. Total Resident Days (3G + 4A + 4B)	38,884	38,884			29,573	29,573			9,311	9,311		

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Schedule of Resident Statistics (Cont'd)

Name of Faci	lity			Licen	ise No.				Report	for Year	Ended		Page	of
88 Clark Ope	rating, I	LC d/b/	a New London	10	048C					9/30/201	8		9	37
			in the certified t		pacity du	ring t	he repo	rt yea	r?	0	Yes	©	No	
II IES			f Change	.1011.	Ct	ange	in Bed	<u> </u>		Ca	pacity Afte	r Change	· 	
Date of		RHNS	(Specify)		Lost	lange		Gaine	1		June 1	· Change		
Date of	CCNII	KIIIVS	(Бреспу)		12031		`			1				
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason fo	r Change
				, ,		7								
	<u> </u>			igspace	<u> </u>	ļ								
	L					L		L		<u></u>				
	-	-	in certified bed			the r	eport y	ear (as	s report	ed in iten	n 4 above) j	provide the num	nber of	
RESIDI	ENT DA	YS for	90 days followir	ng the	change.									
													(C	.:6.
			Change in R	esider	nt Days					CC	CNH	RHNS	(Spe	CHy)
1st chan														
2nd char 3rd char														·
4th char			-											
		dents an	d Rates on Sept	ember			ar							
			Medicare		Medi	caid		-		S	elf-Pay		Other Star	e Assisted
				1										
	_						ID IO		CD II I	,,,	. D.IC	(Crosify)	R.C.H.	ICF-MR
No. of R	Item		CCNH		CCNH 79		HNS	1 - 0	CNH	KI	HNS	(Specify)	K.C.11.	ici-wik
Per Die		<u> </u>			79		NAR.	4.5				trenaki		Transfer in
a. One			Various		192.58		110 110 110		425.00			4 5 L-0 () () - 0 () () () () () () () () () () () () ()		
b. Two		3.	Various		192.58				375.00					
c. Three	e or mor	e				1								
bed	rms.			<u> </u>	···	<u> </u>		<u> </u>					l	
7 Total No	umber o	f Physic	al Therapy Trea	tment	e					TC	TAL	CCNH	RHNS	(Specify)
		are - Pai			,						1,978	1,978		
			clusive of Part B)							翻翻	编 语和亚伊姆	制度 無线	株計学雄
			ce Treatments								125	125		
		storative	Treatments			-				 	1,123	1,123 11,242		
	. Other	Physica	l Therapy Treat	ment						 	14,468	14,468		
			h Therapy Treat		-					111114			1752111	
A	. Medic	are - Pa	rt B								447	447		The state of the s
В			clusive of Part B)							Ach Al			
			ce Treatments							ļ	15	139		<u> </u>
	2. Re		Treatments							 	768	768		-
			Therapy Treatn	nents						†	1,369	1,369		
			oational Therapy		ments					CAP SA				
A	. Medic	are - Pa	rt B								1,640	1,640	1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	hard and the state of
В			clusive of Part B	5)								SHAPP TO SELECT		
-			ce Treatments Treatments							+	1,331	1,331		
	2. Re		Treatments							 	12,699	12,699		
			tional Therapy	Treat	ments						15,818	15,818		

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Report of Expenditures - Salaries & Wages

Report of Ex	•	- Salai I	, x _			
Name of Facility	License No.		Report for Year	r Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute and	1 1048C		9/30/2018		10	37
Are time records maintained by all individuals receiving cor	npensation?	•	Yes	0	No	
The time records managed by an individual section in			Total Cost a			
			Total Cost a	liu riouis	T	1
					ŀ	
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*	CCNII	Tiours	RINS	45 E		[4] [4] [4] [4] [4] [4] [4] [4] [4] [4]
Operators/Owners (Complete also Sec. I				Mark to	非 带不正确实	
of Schedule A1)						
2. Administrator(s) (Complete also Sec. III	raneswy	a dilaka	Roman Brand		3.48 M Sr. [Jan Hardin
of Schedule A1)	93,854	2,088				
3. Assistant Administrator (Complete also Sec. IV	Taran Balana	1164 1	A GETHE	計劃北		14534
of Schedule A1)				ļ		1
4. Other Administrative Salaries (telephone	ARE STATE	-1 <u>- 1</u>	19 <u>0</u> 148.448			
operator, clerks, receptionists, etc.)	115,977	3,114			**************************************	i nemporante de la composition de la c
5. Dietary Service						
a. Head Dietitian b. Food Service Supervisor	60,187	2,155		-	 	+
c. Dietary Workers	240,408			 	1	<u> </u>
6. Housekeeping Service	44.54.	l li a illa	147 图 3 编译	MARK	(3 3 1 7 1 1 1	BEAT 1
a. Head Housekeeper						
b. Other Housekeeping Workers	183,797	15,805				On the second discount of the second of the
7. Repairs & Maintenance Services			DESCRIPTION OF THE PROPERTY OF			建非生物
a. Engineer or Chief of Maintenance	53,059			ļ	+	
b. Other Maintenance Workers 8. Laundry Service	29,065	2,132			*1 5 A .	S SEEDING FOR
a. Supervisor	SHOW SHEET S			A STANDARD CO.	TE THE RESERVE TO	BERTHINAPPARE
b. Other Laundry Workers			<u> </u>	1-		
9. Barber and Beautician Services						
10. Protective Services	MALI BOOK OF AN ARROW OF THE ABOVE OF THE ARROW OF THE AR	a manana dinikakan awan in	27 CAS SERVING AND ADDRESS OF TAX 100	a service a secondonia de colonia		Page 15 Sept. 15 Sept. 15 Sept. 16 Sept
11. Accounting Services		Laborati				
a. Head Accountant						
b. Other Accountants 12. Professional Care of Residents		ECONOMIC CONTRACTOR	S ASSESSED ON THE SERVE	76,2515 745.9	er for a Dalla Side field	
a. Directors and Assistant Director of Nurses	211,351					
b. RN	211,331	4,23				
1. Direct Care	563,362	14,004	1		154 10 VIII ARRIBONIA 40+	S. C.
2. Administrative**	255,174				" <u> </u>	
c. LPN	The same of	下西北 地震			- 表籍的位: 18-1	35232
1. Direct Care	1,054,166	37,568	3	↓		
2. Administrative**		70.00		ļ		
d. Aides and Attendants	1,230,374	79,028	3			+
e. Physical Therapists f. Speech Therapists	 	 		 	 	+
g. Occupational Therapists		-	 	 		
h. Recreation Workers	114,627	7,044	4			
i. Physicians	144665	- 153	t s jan il dibe	1. 18. 18.		
Medical Director				<u> </u>		<u> </u>
2. Utilization Review				-		
3. Resident Care***			Company of the second	2.45 TB		
4. Other (Specify)	J. Janes			7-00-424-7	PROBLEM CO	A SHAPE
j. Dentists		 		1		
k. Pharmacists						
1. Podiatrists						
m. Social Workers/Case Management	70,333					<u> </u>
n. Marketing	10,140	35	1			and the second process of the
o. Other (Specify)	157 (2)	5/1		技術組		
See Attached Schedule A-13. Total Salary Expenditures	157,623 4,443,493			+	- 	+
A-13. Total Salary Expenditures	4,443,49	204,33			_	

^{*} 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)

	CCN	NH	RH	INS	(Spe	cify)
Position	\$	Hours	\$	Hours	S	Hours
		7.4	9	40.00		
Admissions	\$ 119,958	3,646				
Medical Records	37,665	1,765				
	5 - 200					
Harris The Paris of the Paris o				74 T -61		
		200 pm		Charles		N. 134.00
	, <u> </u>		4 4 4			
		48.97 18				
						3-0-2-4-1
						425-748
Total	\$ 157,623	5,411	S -		s	1,25

Schedule of Other Fees (Page 13)

	CC	NH	R	HNS	(Spe	cify)
Service	\$	Hours	\$	Hours	\$	Hours
IV Insertion Nurse	\$ 8,528	72				
Respiratory Therapist	360	No Hours				
Independent Nursing Consultant	13,200	120				
Clinical Consultant	4,000	No Hours		2.47 C		
					7/3	
						200
					A HOLDEN	
		The state of the s		gardine a company of		
						1989 T. 1977
						1 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
			war Property	10000000000000000000000000000000000000	13500 A	
		a the second of				
Total	\$ 26,088	192	s -	466	\$ 5	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

		7	Assistant	. Administra	Assistant Administrators and Other Related Fartles*	. Kelate	d Farties			
Name of Facility				License No.		Report for	Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing	w London	Sub-Acute	and Nursing	1048C		9/30/2018			11	37
		Salary Paid	þ	1						
		 		Fringe Benefits and/or Other		Total	Line Where		Total	
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Hours Worked	Claimed on Page 10	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
* NT - 113 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		100 m	identify in formation	Popinous of	I for a different charte if realistic	ponined				

^{*} 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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

		Ą	Assistant	Administra	Assistant Administrators and Other Related Farties	Kelated	rarues				
Name of Facility (as licensed)				License No.		Report for Year Ended	ar Ended		Page	Jo	
88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing	w London Si	ub-Acute ar	nd Nursing	1048C		9/30/2018			12	37	
		Salary Paid]								
				Fringe Benefits and/or Other				Moment Address of All	Total	Compensation	
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Vorked	Page 10	Other Employment**	Worked	Received	
Section III - Administrators***									:		
Carroll Skoglund (10/1/17 - 3/16/18)	46.177			Non Discrim	Administrator	1,002 A2	2				
James Murphy (3/26/18 - 9/30/18)	47.677			Non Discrim	Administrator	1,086 A2	72				
Section IV - Assistant Administrators											
*No allowance for salaries will be considered unless full information	he consider	red unless f	ull informatic	on is provided. Use	is provided. Use additional sheets if required.	uired.					

*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.

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

	License No. 1048		Report for Y 9/30/2018	ear Ended	Page 13	of 37
88 Clark Operating, LLC d/b/a New London Sub-A	1040	SC .	Total Cost	and Harma	1 13	1 . 31
and the second s		- -	Total Cost	and Hours		
· •	CONIL	I Yazzara	DING	Цолжа	(Specify)	Hours
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
B. Direct care consultants paid on a fee			MARKE THE PROPERTY OF THE PARTY			报复数
for service basis in lieu of salary						
(For all such services complete Schedule B1)		40000000000000000000000000000000000000				ALL TO I
1. Dietitian	10.755	120		 		
2. Dentist	10,755	138				
3. Pharmacist				<u> </u>		
4. Podiatrist	ener in de la care de	ar i saaan	Maria de Caracteria			
5. Physical Therapy	242.001	2 (17	* A.MET 1100	I See a male		
a. Resident Care	243,901	3,617		 	 	
b. Other					 	
6. Social Worker					 	
7. Recreation Worker			200 Maria 10 A 20 A		THE SHARE	
8. Physicians	51 250	100	The banks	1.4200	III. SEE TAIR	aren 180
a. Medical Director (entire facility)	51,250	198	NO. 10 P. 6.22 C.			
b. Utilization Review			LA ALEXANDA	14.4L8.7073.		
(Title 18 and 19 only) monthly meeting						<u> </u>
c. Resident Care**	pasados is a calcalitado			11 (4 (4 4 4) (4)		Computer T
d. Administrative Services facility Infection Control Committee		3 (12) (13)	THE CHARGE	Lagerting		
(Quarterly meetings)	}					
2. Pharmaceutical Committee			1			
(Quarterly meetings)					ļ	
3. Staff Development Committee						
(Once annually)		MAGRICUL SU				
e. Other (Specify)						
9. Speech Therapist	推测测量器	like to		門外編纂	计算验验数	ABST 1
a. Resident Care	47,673	342				
b. Other						
10. Occupational Therapist			40445		. 佛尔 从 安宁	late A
a. Resident Care	275,922	3,955				
b. Other						
11. Nurses and aides and attendants		相加制量				
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN		排现强				
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)		394 16			1454	
See Attached Schedule	26,088	192				
B-13 Total Fees Paid in Lieu of Salaries	655,589	8,442				

^{*} 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		License No.		Report for Y	ear Ended	Page	of
88 Clark Operating, LLC d/b/a New Londo	n Sub-Acute	1048C		9/30/2018		14	37
				to Owners,			
Name & Address of Individual	Full Expla	nation of Service		s, Officers	Explai	nation of R	elationship
			Yes	No			
LTC Management	Der	atal Services	0	0	N/A		
Healthdrive Dental Group, 888 Worchester St., Wellesley, MA 02482	Der	ntal Services	0	•	N/A	-	
Deborah A Hardy, 187 George Wood Road, Somers, CT 06071	Independer	nt Nurse Consultant	0	•	N/A		
HC consulting	Clini	cal Consultant	0	0	N/A		
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970		upational, and Speech Therapy	0	0	Common Own	ership	
Joseph Alessandro, D.O., P.O. Box 6, Pomfret Center, CT 06259	Med	lical Director	0	•	N/A		
Uconn Health, PO Box 660, Hartford, CT 06142	Med	lical Director	0	0	N/A		
IPC Healthcare, PO Box 844929 Los Angeles, CA 90084	Med	lical Director	0	0	N/A		
Medwiz Solutions, LLC, 167 Route 304, Bardonia, NY 10954	IV II	sertion Nurse	0	0	N/A		
Technical Gas Products, Inc., 101 N Plains industrial Road, Wallingford, CT 06492	Respii	atory Therapist	0	0	N/A		
			0	0			
			0	0			
			0	•			
			0	•			
			0	0		····	
			0	•			·
			0	0			
			0	0			
			0	0			
			0	•			
			0	•			
			0	0			

^{*} Use additional sheets if necessary.

^{**} Refer to Page 4 for definition of related.

CSP-15 Rev. 10/2005

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility License No.		Leport for Ye	ar Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub- 1048C	<u> </u>	/30/2018		15	37
Thomas		Total	CCNH	RHNS	(Specify)
Item 1. Administrative and General		1 Otal	CCIVII		(Specify)
a. Employee Health & Welfare Benefits	\$	107,446	107,446		
1. Workmen's Compensation	- \$	107,440	107,440		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$	401 224	401 224		
4. Social Security (F.I.C.A.)		401,224	401,224		
5. Health Insurance	\$	327,286	327,286	Paratas artis	
6. Life Insurance (employees only)	<u>, 1</u>	Karata		Maria Care de la companione de la compan	elema del
(not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory)	\$	Control Value 775 and		and a supplement of	
(not-owners and not-operators)					
8. Uniform Allowance	\$				<u> </u>
9. Other (<i>Specify</i>)	\$	6,512	6,512	THE REPORT OF THE SECOND	and the second
See Attached Schedule			新作品的新作品	建 原于"生物管理"	
b. Personal Retirement Plans, Pensions, and	\$			TO SERVE SOME AND A SERVE	
Profit Sharing Plans for Owners and	j	A CMAR		加速性性學	1 全學 (基) 學校
Operators (Discriminatory)*		扩入模型 [1]			
				76.36.57	
c. Bad Debts*	\$	99,522	99,522		
d. Accounting and Auditing	\$	15,040	15,040		
e. Legal (Services should be fully described on Page 7)	\$	7,897	7,897		
f. Insurance on Lives of Owners and	\$				
Operators (Specify)*	la:				
g. Office Supplies	\$	43,545	43,545		
h. Telephone and Cellular Phones					A CONTRACTOR
1. Telephone & Pagers	\$	6,544	6,544		
2. Cellular Phones	\$	2,173	2,173		
i. Appraisal (Specify purpose and	\$				
attach copy)*					
uniden copy)				SAFE TO SERVE	
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)		1 LESTER			Prince Prince
1. Income*	\$	90	90		
2. Other (Specify)	\$				
See Attached Schedule	-				
3. Resident Day User Fee	\$	724,139	724,139	#*	
Subtotal	\$	1,741,418	1,741,418		
Duototut	<u> </u>	1,1.11,110		1 C 1	to next page)

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

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

88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing 9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	C	CNH	RHNS	(Specify)
		0		
Training & Education	\$	894		
Background Checks		5,523		
Employee Physicals		95		
	-55			
	2 2004 P			
			_ 58	
	2.75			
	16			
Total	\$	6,512	S -	S

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	S 111 Sept. 1815 - 1914	\$	S

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

Name of Facility License No.	\neg	Report for Y	ear Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute 1048C		9/30/2018		16	37
	Ť				=======================================
	- 1				
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forwar	d:	1,741,418	1,741,418		
Travel and Entertainment		倒滑手员			
Resident Travel and Entertainment	\$	457	457		
2. Holiday Parties for Staff	\$	2,173	2,173		
3. Gifts to Staff and Residents	\$	987	987		
4. Employee Travel	\$	6,922	6,922		
5. Education Expenses Related to Seminars and Conventions	\$	3,272	3,272		
6. Automobile Expense (not purchase or depreciation)	\$			·	
7. Other (<i>Specify</i>)	\$				
See Attached Schedule			TARRE		
m. Other Administrative and General Expenses					
Advertising Help Wanted (all such expenses)	\$	119	119	··	
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)***	\$	11,977	11,977		
See Attached Schedule			建 學等等例是		机 图 1 54条
4. Fund-Raising***	\$,	
5. Medical Records	\$			L.	
6. Barber and Beauty Supplies (if this service is supplied	\$	7			
directly and not by contract or fee for service)***			TA AND	250 May 1	1 建氯银矿
7. Postage	\$	3,881	3,881		
* 8. Dues and Membership Fees to Professional	\$	715	715		
Associations (Specify)		ME AL		胸件机员	计算程序设计
See Attached Schedule			推翻排	基地計畫	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	390	390		
9. Subscriptions	\$	41	41		
10. Contributions***	\$				
See Attached Schedule		LAMES		1986	
11. Services Provided by Contract (Specify and Complete	\$	263,645	263,645		
Schedule C-2, Page 21 for each firm or individual)					
12. Administrative Management Services**	\$				
13. Other (Specify)	\$	16,228	16,228		
See Attached Schedule	_				
C-14 Total Administrative & General Expenditures	\$	2,052,225	2,052,225		<u> </u>

^{*} 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		
	100 E		
	1116		
	117 63		
			A Part of Land
		34 8	
Total Other Travel and Entertainment	S -	\$.	-\$

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising	\$ 11,977		
			16. T
Total Other Advertising	\$ 11,977	\$ -	(S

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		100
CT LTC Dues	\$ 700		
ACHE Dues	15	Britania Britania	
			A 1
Total Dues	\$ 715	\$	\$.

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0	\$644	1567 pr 117 mm
	1 1 1 1 1 1 1		
Total Contributions 5	5.4	\$	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Resident Missing Items	\$ (155)	Section 1	
Licenses	1,177		\$61 F
Fines, Penalties & Settlements	1,458		1.05
Late Fees	4,588	1.5	
Bank Fees	3,521		
Startup Costs	3,304		31.0
Miscellaneous	51	175	
Employee Food	240	- 1 p. 1	
Discriminatory Bonus	1,000		
Employee Relations	1,044	# 7 E	
Total Other Administrative and General	\$ 16,228	\$ -	\$.

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
88 Clark Operating, LLC d/b/a New Lond	1048C	9/30/2018	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			
	ļ		
	- 		

^{*} 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) License No. Report for Year Ended Page of Name of Facility 9/30/2018 18 37 1048C 88 Clark Operating, LLC d/b/a New London Sub-Acute **RHNS** (Specify) Total CCNH Item 2. Dietary a. In-House Preparation & Service 320,180 320,180 Raw Food \$ Non-Food Supplies \$ 25,846 25,846 Other (Specify) 3. b. Purchased Services (by contract other 300 300 than through Management Services) (Complete Schedule C-2 att. Page 21) \$ c. Other (Specify)_ Total Dietary Expenditures (2a + b + c + d)346,326 346,326 **CCNH RHNS** (Specify) Total 2F. Dietary Questionnaire Resident Meals: Total no. of meals served per day:* G. O No Is cost of employee meals included in 2E? O Yes H. If yes, specify O No O Yes I. Did you receive revenue from employees? amt. Where is the revenue received reported in the Cost Report? (Page/Line Item) Is cost of meals provided to persons other If yes, specify O Yes O No than employees or residents (i.e., Board K. cost. Members, Guests) included in 2E? If yes, specify Is any revenue collected from these people? O No O Yes L. amt. Where is the revenue received reported in the Cost Report? (Page/Line Item) M. Is cost of food (other than meals, e.g., snacks If yes, specify O No at monthly staff meetings, board meetings) O Yes N. cost. provided to employees included in 2E? If yes, specify O No O Yes Is any revenue collected from employees? O. amt. Where is the revenue received reported in the Cost Report? (Page/Line Item) P.

^{*} 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		Report for Y	ear Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute	1	048C	9/30/2018	·	19	37
Item		Total	CCNH	RHNS	(S	pecify)
 3. Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items 	Lbs.					
washed, ironed, and/or processed.*** 2. Employee items including uniforms,	Lbs.					
gowns, etc. washed, ironed and/or	LU3.					
processed.***	Amt. \$					
3. Personal clothing of residents	Lbs.					
washed, ironed, and/or processed.***	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$		72,000			
c. Other (Specify) Laundry Supplies	\$	972	972			
3D. Total Laundry Expenditures (3a+b+c)	\$	72,972	72,972		<u> </u>	
G. Is cost of employee laundry included in 3E?	Yes	•	No	If yes, specify cost.		
H. Did you receive revenue from employees?	Yes	•	No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost	Report?		(Page/Line	Item)		
In Cost of loundry provided to persons other	Yes		No	If yes, specify cost.	-	
K. Did you receive revenue from these people?	Yes	•	No	If yes, specify amt.		
L. 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 3E.

^{***} 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 Fa	·		Repo	ort for Year E	nded	Page	of
88 Clark O	perating, LLC d/b/a New London Sul	1048C	<u> </u>	9/30/2018		20	37
	Item			Total	CCNH	RHNS	(Specify)
4. House	ekeeping	Sq. Ft. Serviced					
a. In	-House Care	by Personnel					
1.	Supplies - Cleaning (Mops,	Amt.	\$	23,018	23,018		
	pails, brooms, etc.)						
b. Pu	archased Services (by contract other	Sq. Ft. Serviced					
th	han through Management Services)	by Personnel					
(C	Complete Schedule C-2 att.	Amt.	\$				
	Page 21)						
C. O	ther (Specify)		\$				
				排除 翻譯			
4D. Tota	l Housekeeping Expenditures (4a +	b+c)	\$	23,018	23,018		
5. Resid	lent Care (Supplies)**				《主集 报》		A MARKET
a. Pr	rescription Drugs***						
1.	Own Pharmacy	_	\$				
2.			\$	233,868	233,868		
	MedWiz						
b. M	ledicine Cabinet Drugs		\$	11,927	11,927		
c. M	ledical and Therapeutic Supplies		\$	150,131	150,131		<u> </u>
	mbulance/Limousine***		\$			<u></u>	
e. O	xygen			计型 的复数形式	建制化作品	621 (58)	
1.	For Emergency Use		\$				
2.	Other***		\$	4,353	4,353		
f. X	-rays and Related Radiological		\$	7,381	7,381		
P	rocedures***						
g. D	ental (Not dentists who should be inc	luded under	\$				
sc	alaries or fees)					法法律	
	aboratory***		\$	12,032	12,032		
	ecreation		\$	26,140	26,140		
j. D	Pirect Management Services*		\$				
	ndirect Management Services*		\$				
	Other (Specify)****		\$	53,702	53,702		
	See Attached Schedule						
5M. Total	l Resident Care Expenditures (5a - :	5j)	\$	499,534	499,534		

^{*} 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		
Sanitation & Incineration	\$ 890		
Equipment Rental	51,677		
Medical Equipment Cleaning	1,135		
the state of the s	La Caración		
		Totals (1)	
	25 Miles		
	200000000000000000000000000000000000000		
		Charles Control of Con	
	6 5 50 500		historia historia
Total Other Resident Care	\$ 53,702	A production of	\$

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-21 Rev. 10/2001

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

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing	'a New London Sub-A	cute and Nurs	ing	License No. 1048C	Report for Year Ended 9/30/2018				Page of 21 37
		Related ** to Owners, Operators, Officers	o Owners, Officers				Fotal Cost/	Total Cost/Page Ref.***	
Name of Individual or		V	2	Explanation of	Full Explanation of	CCNH	RHNS	(Snecify)	Po Line
Company Onier Komer Health & Wellness	Promret Center, Ct 06259	6 0	OK	N/A	Oversees Maintenance Projects	12,680			
On-Time IT	407B Monroe, NY 10950	0	0	N/A	П	22,617			16 m11
Caretech Group	1123 McDonald Ave, Brooklyn NY 11230	0	0	N/A	Purchaing Company	16,800			16 m11
СWРМ	PO Box 415 Plainville, Ct 06062	0	•	N/A	Garbage	21,508			22 6f
T.T.C. Consulting Services	7 Randolph Road, Howell, NJ, 07731	0	•	N/A	Billing and Fiscal Services	173,000			16 m11
93 W Main Operating, LLC	93 W Town Street, Norwich, CT 06360	0	0	Common Ownership	Laundry services	72,000			19 3c
		0	0						
		0	0						
		0	0				:		
		0	•						
		0	•						
		0	0						
		0	•						
		0	•						

^{*} 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 Ye	ear Ended		Page	of
88 Clark Operating, LLC d/b/a New London S 1048C		9/30/2018			22	37
Item		Total	CCNH	RHNS	(Sp	ecify)
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	45,092	45,092		ļ	
b. Heat	\$	36,637	36,637			
c. Light & Power	\$	129,170	129,170			
d. Water	\$	41,043	41,043		<u> </u>	
e. Equipment Lease (Provide detail on page 6)	\$	7,733	7,733			
f. Other (itemize)	\$	116,411	116,411			
See Attached Schedule		4044		17,143	排導機	[7] A arri
6g. Total Maint. & Operating Expense (6a - 6f)	\$	376,086	376,086			
7. Depreciation (complete schedule page 23*)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	47,550	47,550			
c. Non-Movable Equipment	\$			L		
d. Movable Equipment	\$	23,070	23,070			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	70,620	70,620			
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense	\$	62,000	62,000			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	62,000	62,000			
9. Rental payments on leased real property less						
real estate taxes included in item 10b	\$	1,224,135	1,224,135			
10. Property Taxes	-					
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	77,372	77,372			
c. Personal property taxes	\$	8,153	8,153		<u> </u>	
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$	1,442,280	1,442,280			

^{*} 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)
	Q.		
Supplies	\$ 30,391		
Sanitation & Incineration	21,508	er velik (f. 1900) Karanta (f. 1900)	
Extermination	2,162		
Snow Removal	9,896		
Landscaping	7,664		
Fire Drill	1,819		
Contracted Services	42,971		
		For the Company of th	
A STATE OF THE STA		agelet spirit sp	
	The second secon		
		out of	
		2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
Total Other Renairs and Maintenance	\$ 116,411	. \$	\$

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Annual Report of Long-Term Care Facility
CSP-23 Rev. 10/2006

Depreciation Schedule

		A Idam	Depleciation Denegative	וורממזר		3			
Name of Facility 88 Clark Operating LLC d/b/a New London Sub-Acute and Nursing	Sub-Acute and Nursing	License No. 1048C	%C		Report for Year Ended 9/30/2018	nded		Page 23	ot 37
6		Uictorical			Accumulated				
		LIBIOTICAL	1		Depreciation to	Methodof		-	•
		Evolucian	Columb	Cost to Be	Beginning of	Committing	Heefin	Denreciation	
4		LACIUSIVE OI	Value	Depreciated	Vear's Operations	Denreciation	Life	for This Year	Totals
roperty 11em		Lain	A dido	namaadaa	arciniado e ma i				
A. Land Improvements					•	į			
 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)	ch schedule)								The second
A.4 Subtotal		- FI							
R Building and Building Improvements		Ť							
		2.359.078		2.359.078	2.025.178	S/L	Varions	37,333	
1. Adduicd prof to dis report period									
				1000		5	;	10.017	
3. Acquired during this report period (attach schedule)	ch schedule)	202,567		202,567		S/L	Various	10,217	
B-4. Subtotal			Take Butter Butter		ALL MANUAL PROPERTY.	Section of the second		STATE OF STREET	47,530
C. Non-Movable Equipment						_			
		92,905		92,905	92,905 S/L	S/L	Various		
7 Dienosale (attach echedule)									
2. Disposais (attach senedate)	1-								
	ich schedule)								
C-4. Subtotal									
	Is a mileage	Historical			Accumulated			-	
	maintained? Acquisition	Cost	Less		Depreciation to	Method of			
		Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
	Yes No Month Year		Value	Depreciated	Year's Operations	$\boldsymbol{\exists}$	Life	for This Year	Totals
D. Movable Equipment									
 Motor Vehicles (Specify name, model 									
and year of each vehicle)									
а.									
b.			i						
ပ်									
d.	-								
2. Movable Equipment									
a. Acquired prior to this report period	Var Var	1,415,034		1,415,034	1,371,848	S/L	Various	9,380	
b. Disposals (attach schedule)									
Acquired during this report period				The second second					
(attach schedule)	Var Var	70.628		70,628		S/L	Various	13,690	
D 2 Cultotal					権に対象を				23,070
									069 07
E. Total Depreciation									2260

Schedule of Land Improvements Acquired during this report period

Cost	Life	Depreciation
447		
5.85.1		
S		\$
Free Land		
Carried III		
5		

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:	•			
10/26/2017	install new doors	\$ 3,000	10	\$ 300
11/1/2017	door handles	2,764	10	276
11/1/2017	door handles	905	10	91
11/24/2017	paving	6,168	8	771
12/31/2017	Kropp Environmental Contractors - Sewage Project	174,238	25	6,970
1/9/2018	heat exchanger	3,126	15	208
6/27/2018	A/C maintenance	1,950	15	130
7/9/2018	A/C maintenance	2,077	15	138
7/9/2018	A/C maintenance	2,516	15	168
7/9/2018	flooring	1,823	- 5	365
9/28/2018	flooring	1,800	5	360
9/28/2018	flooring	2,200	15	440
Total additions for	Building Improvements	\$ 202,567		\$ 10,217
Deletions:			S	
Control of the Contro				
Total deletions for	Building Improvements	\$		\$.

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
		Company Company (Company)		The second of the second
Act allocations and the		The discount of the S		
				and the state of
				And The Section
Total additions for	Non-Movable Equipment	\$ -		\$ -
Deletions:				
		- 直接を作		

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

Attachment Pages 23 24

		11427	
			7E.L
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

		_	Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				S 197
The second secon	Electric Bed	\$ 2,365	12	127065903
11/15/2017	Electric Bed Sales Tax	151	12	13
3/31/2018	Bed Motor	643	12	54
6/30/2018	Liquid Oxygen Reservoir	1,800	8	225
10/1/2017	Notebook, Monitor	1,425	5	285
1/22/2018	Lenovo Notebook	917	5	183
1/31/2018	Lenovo Notebook - Sales Use Tax	58	5	. 12
2/8/2018	Computer Equipment	17,432	5	3,486
2/28/2018	Computer Equipment - Sales Use Tax	1,107	5	221
6/25/2018	Laptop	510	3	170
6/30/2018	A STATE OF THE PROPERTY OF THE	44,220	5	8,844
	Movable Equipment	\$ 70,628		\$ 13,690
Deletions:				
		201 may 2		XIII
		1 Const.		

				2 70
Total deletions for	Movable Equipment	\$ 2	42157	8

^{*}Ties to Page 23, Line D2c

Schedule of Leasehold Improvements Acquired during this report period

	total improvements required during this report period		Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
			1365 E	
Total additions for	Leasehold Improvement	-\$		S -
Deletions:				
			# 3.55	
				Andrew Control
		LUCACION DE LA COMPANION DE LA		
Total deletions for	Leasehold Improvement	s -		\$ -

^{*}Ties to Page 24, Line C3

^{**}Ties to Page 23, Line D2b

^{**}Ties to Page 24, Line C2

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

Amortization Schedule*

Nai	Name of Facility		License No.		Report for Year Ended	r Ended		Page	Jo
88	88 Clark Operating, LLC d/b/a New London Sub-Acute and	ub-Acute and	1048C		9/30/2018			24	37
					Accumulated		i		
		Date of			Amort. to			•	
		Acquisition			Beginning of	Basis for			
			Length of	Cost to Be	Year's	Computing	Rate A	Rate Amortization	
	Item	Month Year	Amortization	Amortized	Operations	Amortization**	% fo	for This Year	Totals
Ą	Organization Expense								
	1. Deferred Financing Costs	7 2017	2017 10 Years	310,000	7,667	S/L		62,000	
	2.								
<u> </u>	3.					in the second			
¥-7	A-4. Subtotal								62,000
B.	Mortgage Expense								
	1.								
	2.							9804X 81	
<u> </u>	3.								
B-7	B-4. Subtotal								
ပ	Leasehold Improvements and Other								
<u>. </u>	1. Acquired prior to this report period								
	2. Disposals (attach schedule)								
	3. Acquired during this report period								
	(attach schedule)					#. J.			
ပ်	C-4. Subtotal								
D.	Total Amortization								62,000

* 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.

Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitation and Care of Waterford Depreciation Schedule September 30, 2018

September 30, 2018							9/30/2017		9/30/2018	Net
Property	Acquisition <u>Year</u>	Historical <u>Costs</u>	Cost to Be <u>Depreciated</u>	Life	Method <u>Life</u>	9/30/2017 <u>Deprec.</u>	Accum Deprec.	9/30/2018 Deprec.	Accum <u>Deprec.</u>	Book <u>Value</u>
<u>Land Improvements</u> Acquired prior 2011	Var	26,130	26,130	Var	S/L	ı	26,130		26,130	•
Total		26,130	26,130		. "		26,130		26,130	
Building and Building Improvements Acquired prior 2011	Var	2,031,125 2,031,125	2,031,125	Var	S/I	16,25 <u>2</u> 16,25 <u>2</u>	1,865,877	16,252	1,882,129 1,882,129	148,996 148,996
Acquisition 2012 Renovations Repair Flooring Repair Sewer Repair Sewer	8/21/2012 4/26/2012 7/31/2012 8/1/2012	6,780 15,587 2,659 5,318	6,780 15,587 2,659 5,318	ນດາດດາ	78 78 78		6,780 15,587 2,659 5,318		6,780 15,587 2,659 5,318 10,868	
Carpet New Gnerator New Gnerator Generator Wanderguard Outdoor Sign Electrical Work	12/15/2011 12/21/2011 Var Var 12/1/2011 12/1/2011	10,868 12,000 28,657 74,669 3,247 6,528 3,084 169,394	10,886 12,000 28,657 74,669 3,247 6,528 3,084 169,394	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		150 717 1,867 163 77 2,974	10,688 3,600 17,195 44,802 3,247 3,918 1,849	600 2,866 7,467 - 653 308 11,894	4,000 4,000 20,061 52,269 3,247 4,571 2,157 127,715	7,800 8,595 22,400 - 1,957 927 41,680
Acquisition 2013 Dish Machine and Booster Total New Acq	5/17/2013	13,599	13,599	ĸ	S/L	679 679	13,599		13,599 13,599	
Acquisition 2014 FLOORING REPAIRITEAR OUT WALK-IN FRIDGE/FREEZER ELECTRICAL DEMOAWIRING WALKIN COOLER ELECTRIC SERVICES FOR WALKIN SPRINKLER SERVICES FOR WALKIN DAYROOM RENOVATION WAIKIN FREEZER WALL DEMO RENOVATE SHOWER ROOMS Settlement for AMI/PM Roof - Repaired in 2010 Total 2014 Additions	11/14/2013 1/1/2014 1/8/2014 1/8/2014 1/15/2014 2/28/2014 3/11/2014 3/31/2014	5,830 47,759 4,201 2,165 3,261 6,777 9,004 95,110 (32,500)	5,830 47,759 4,201 2,165 3,261 6,777 9,004 95,110 (32,500)	15 15 15 15 15 15 15 15 15 15 15 15 15 1	\dagger \dagge	146 796 70 36 54 85 150 1,189 (271) 2,255	2,235 11,144 980 505 760 1,130 1,5058 15,058 (4,333) 29,379	583 3,184 280 144 217 339 600 4,755 (1,083) 9,019	2,818 14,328 1,260 649 977 1,469 2,500 19,813 (5,416) 38,398	3,012 33,431 2,941 1,517 2,284 5,308 6,504 75,297 (27,084)
Acquisition 2015 NEW ELECTRICAL PANEL Total 2015 Additions	10/28/2014	3,353	3,353	50	S/L	42	504	168	672 672	2,681
Acquisition 2018 install new doors door handles door handles paving Kropp Environmental Contractors - Sewage Project heat exchanger AC maintenance AC maintenance AC maintenance AC maintenance AC maintenance AC maintenance AC mointenance flooring flooring	10/26/2017 11/1/2017 11/1/2017 11/24/2017 12/31/2018 6/27/2018 7/9/2018 7/9/2018 7/9/2018 9/28/2018	3,000 2,764 905 174,238 3,126 1,950 2,077 2,516 1,823 1,800 2,200	3,000 2,764 905 6,168 174,238 3,126 1,950 2,077 2,516 1,823 1,823 1,800 2,500	01 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	*************	, , , , , , , , , , , , , , , , , , , ,		300 276 91 771 771 208 130 138 168 365 360	300 276 91 771 6,970 208 130 138 168 365 360 440	2,700 2,488 814 5,397 16,288 2,918 1,939 1,939 1,440 1,440

Total 2018 Additions	r	202,567	202,567					10,217	10,217	192,350
Total Building improvements		2,561,645	2,561,645			22,201	2,025,179	47,550	2,072,729	488,915
Non-Movable Equipment Acquired prior 2011	Var	92,905	92,905	Var	S/L	•	92,905	•	92,905	
Total	' "	92,905	92,905			1	92,905	•	92,905	
Moveable Equipment Acquired prior 2011	Var	1,198,371	1,198,371	Var	S/L	•	1,198,371		1,198,371	•
Acquisition 2012	10/11/2011	0 548	2 548	ư	ō		2 548		2 548	,
Dell Computers Dell Computers	12/16/2011	2,946	2,946		S/S		2,348	1 1	2,813	
Dell Computers	10/11/2011	12,240	12,240	ın ı	S/L	•	12,240	•	12,240	•
Furniture	8/10/2012	4,804 9,518	4,804 9,518		Z Z	, ,	4,804 9,518		4,804 9,518	
Fumiture	6/8/2012	9,518	9,518		S/L		9,518	1	9,518	,
Furniture	7/9/2012	9,518	9,518		S/L	•	9,518	•	9,518	•
Furniture	8/8/2012	9,519	9,519		ار الا		9,519	•	9,519	•
Furniture Kitchen Trav Caddy	10/2/2011	3,576	3,576		7 2	, ,	3,576	. ,	3.576	
Furniture	3/8/2012	9,518	9,518		S/L		9,518	•	9,518	
Furniture	3/8/2012	9,518	9,518		S/L	•	9,518	ı	9,518	
Furniture	10/31/2011	4,600	4,600 3,508		7 2		4,600 3,508		3.508	
Resident Beds	4/21/2012	5,923	5,923		S/E		5,923	•	5,923	,
Ice machine	03/16/202	6,057	6,057		S/L	•	6,057		6,057	•
TVs	10/20/2011	5,210	5,210		S/L		5,210		5,210	
i otal zo iz Addidoris		12,300	14,300			•	7,200	•	200	
Acquisition 2013 Medine Bads	2/28/2013	8 142	8.142	LC.	1/8	409	8,142	,	8.142	1
Direct Supply Furniture For Dining Room	3/18/2013	12,711	12,711	വ	S/L	989	12,711		12,711	•
Equipment	5/23/2013	4,110	4,110	လ	S/L	206	4,110	•	4,110	
Total 2013 Additions		24,963	24,963			1,251	24,963	•	24,963	•
Acquisition 2014	41000014	9 110	4	ď	ซี	156	2 184	624	2 808	311
FURNITURE FOR DAY ROOM	3/3/2014	3,503	3,503	ດເດ	S/L	175	2,512	707	3,213	291
BEDS/FLOOR SCRUBBER	1/31/2014	6,737	6,737	ကျ	S/L	337	5,052	1,347	6,399	338
ELECTRIC SEDS Total 2014 Additions	8/13/2014	16,342	16,342	n	o/L	817	11,635	3,268	14,903	1,439
Acquisition 2015				c	ā	Ċ	4		2.00	
BED HEAD/FOOTBOARD KITS/LAMIN FOR PANELS	1/28/2015	1,015	1,015	יי מי	7 2	, g	1,015		13 831	
BEDS HOT FOOD SERVING COUNTER	8/19/2015	2,535	2,535	າທ		127	1,521	507	2,028	507
Total 2015 Additions	'	17,381	17,381			1,366	16,367	507	16,874	207
Acquisition 2016	5/16/2016	8 944	8 944	7	7	186	1 490	745	2.235	6.709
Beds	5/23/2016	8,789	8,789	5 5	S/L	183	1,464	732	2,196	6,593
Ultra Sound for Rehab	8/25/2016	5,352	5,352	_	S/L	191	1,530	765	2,295	3,057
Rehab Equipment	5/9/2016	8,742	8,742	۱ م	ار د در	312	2,498	1,249	3,747	4,995
Kenab Equipment Time Clock Sustam	3/3/2016	8,580 8,985	0,200 0,200 0,995	· £	7 5	175	1,434	777'I	2,097	4,898
Total 2016 Additions		47,406	47,406	!	;	1,354	10,834	5,417	16,251	31,155
Disposals 2016		į	į	•	į		i i		()	
Generator Timeclock Plus	1/31/2000 9/30/2002	(5/0) (2,785)	(5/U) (2,785)	იო	รูเ	1 1	(5/0) (2,785)		(57.0)	
Total 2016 Disposals	•	(3,355)	(3,355)			•	(3,355)	•	(3,355)	•

Acquisition 2017 Kitchen Equipment Kitchen Equipment-Sales Use Tax	8/30/2017 8/30/2017	884	884 56	വവ	S/L S/L	4 ⁴ ε	44	177	221 14	663 42
Total 2017 Additions		940	940			47	47	188	235	705
Acquisition 2018 Electric Bed	11/15/2017	2.365	2,365	12	S/L	,		197	197	2,168
Electric Bed - Sales Tax	11/30/2017	151	151	12	S/L	•		13	13	138
Bed Motor	3/31/2018	643	643	12	S/L			54	54	589
Liquid Oxygen Reservoir	6/30/2018	1,800	1,800	80	S/L	•		225	225	1,575
Notebook, Monitor	10/1/2017	1,425	1,425	2	S/L	•	•	285	285	1,140
Lenovo Notebook	1/22/2018	917	917	3	S/L	,	•	183	183	734
Lenovo Notebook -Sales Use Tax	131/18	28	28	S	S/L	•	•	12	12	46
Computer Equipment	2/8/2018	17,432	17,432	2	S/L			3,486	3,486	13,946
Computer Equipment- Sales Use Tax	2/28/2018	1,107	1,107	2	S/L	•		221	221	988
Laoton	6/25/2018	510	510	က	S/L		•	170	170	340
Copier	6/30/2018	44,220	44,220	2	S/L	•	,	8,844	8,844	35,376
Total 2018 Additions		70,628	70,628				•	13,690	13,690	56,938
Total		1,485,663	1,485,663			4,835	1,371,849	23,070	1,394,919	90,744
Total Historical Cost and Depreciation For Period		4,166,343	4,166,343			27,036	3,516,063	70,620	3,586,683	579,659
d, F		274 135	274 135					17.476	17.492	256.643
1/8 Prior Onerator		3.892.207	3,892,207			26,989	3,516,016	46,525	3,562,541	329,666
Variance		-	1			27,036	3,516,063	53,144	3,569,191	323,016
CR vs. FS NBV Rounding Variance CR vs. FS NBV - Page 31, Line B9		(323,016) (2) (323,018)	0110	CR vs. FS deprecie Rounding Variance CR vs. FS deprecie	CR vs. FS deprecial Rounding Variance CR vs. FS deprecial	(53,144) (53,144)				

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

Name of Facility License 1		Report for Year En	ded		Page	of
88 Clark Operating, LLC d/b/a New Ld 1	048C	9/30/2018	<u></u>		25	<u> </u>
11. Property Questionnaire						
Part A						
Is the property either owned by the Facility	_	**	_	XI.	If "Yes," comp	lete Part B.
or leased from a Related Party?*	•	Yes	O	No	If "No," compl	
*If any owner or operator of this facility is relate	ed by family, ma	rriage, ownership, ability	to control or			
business association to any person or organization						
related party transaction.		Treat	MARKS GOVERNMENT OF	ESF COGES IN	4215 45 7788885	
Description 1 Date Lord Prophered	10.117.0	Total				
Date Land Purchased Date Structure Completed						
 Date Structure Completed If NOT Original Owner, Date of Purch 	ase					
4. Date of Initial Licensure		05/21/05				
5. Total Licensed Bed Capacity		120				
6. Square Footage		<u> </u>	3677714		mudd f	
7. Acquisition Cost		兴华海港 巴特级			法被抵抗性	
a. Land				(相關) 相		
b. Building						takat ak
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mo	rtgage
1. Financing			TABE EN			8 I (0475)
a. Type of Financing (e.g., fixed, varia	ible)	Variable for LIBOR			ļ	
b. Date Mortgage Obtained		07/01/17			 	
c. Interest Rate for the Cost Year		LIBOR + 3.25% Wi	T			
d. Term of Mortgage (number of years e. Amount of Principal Borrowed	5)	8,250,000			 	
e. Amount of Principal Borrowed f. Principal balance outstanding as of	`9/30/18	7,995,822	<u> </u>		<u> </u>	
Complete if Mortgage was Refinance		- 7,775,322 - 1,775,322		A STATE OF THE STA	人会科 斯 - 5首	
During Current Cost Year	cu				相對對於	
g. Type of Financing (e.g., fixed, variation	able)				e cellina and	
h. Date of Refinancing	·:'/				1	
i. New Interest Rate						
j. Term of Mortgage (number of year	s)					
k. Amount of Principal Borrowed						
Principal Outstanding on Note Paid					<u> </u>	
Part C - Arms-Length Leases for Re			у	· · · · · ·		
Name and Address of Lessor	Pro	operty Leased	Date of Lease	Term of Leas	e Annual Amo	unt of Lease
				1		
			 			······································
			+		+	
			1		1	
				<u> </u>		

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 Yea	ar Ended		Page of
88 Clark Operating, LLC d/b/a New L 1048C		9/30/2018			26 37
Item		Total	CCNH	RHNS	(Specify)
 Interest A. Building, Land Improvement & Non-Movable Equipment 1. First Mortgage 	\$				
Name of Lender	Rate				
Address of Lender	-				
Second Mortgage	\$	8			
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
4. Fourth Mortgage	\$	5			
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
Original Loan Amount	9	S		114.416	
2. Loan Origination Date					
3. Interest Rate %				MATE TO	
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$			
		(Cam	v Subtotals	famuand to	acut naga)

(Carry Subtotals forward to next page)

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

Name of Facility Lic 88 Clark Operating, LLC d/b/a New	cense No. 1048C		Report for Ye 9/30/2018	ear Ended		Page 27	of 37
Item			Total	CCNH	RHNS	(Specif	v)
Rein	Subtotals Bro	ught Forward	Total	CCIVII	Kilito	(Бресп	3)
12. C. Movable Equipment	Subtotal's Dio	ugnt i oi ward.	1			 	
1. Automotive Equipment		\$					
A. Item	Rate	Amount		CALLERY SAL			
A. Itom	, ruis				FII LAN		M.
Lender		· · ·					
Address of Lender							
2. Other (Specify)		9					
A. Item	Rate	Amount				FEE ST	John B
1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2							
Lender	· · · · · ·						AN.
							134
Address of Lender							
D. I.	l p.	A					11
B. Item	Rate	Amount					
Lender	l	l			AALW:		
Lender							
Address of Lender							
12. C. 3. Total Movable Equipmen	nt Interest			***************************************			
Expense (C1 + 2)			S				
12. D. Other Interest Expense (Spec		5	16,031	16,031			*
Credit Card / Investor / Take	ebacks / Utility In	nterest					
(10)					TO CONTUR	1.000000	
13. Total All Interest Expense (12B	37 + 12C3 + 12D	9) \$	16,031	16,031		 	
14. Insurance	lings only)	(59,825	59,825			
a. Insurance on Property (buildb. Insurance on Automobiles	ings only)		59,823	37,043	<u> </u>	 	
c. Insurance other than Propert	v (as specified al					 	
1. Umbrella (Blanket Cover		, - ,					
2. Fire and Extended Cover			6 <u> </u>		· · · ·	1	
3. Other (Specify)	<u> </u>	(\$ 221	221			
Surety Bond				到到基準		MAL.	
14d. Total Insurance Expenditures	(14a+b+c)		60,046	60,046			
15. Total All Expenditures (A-13 th			\$ 9,987,604	9,987,604			

D. Adjustments to Statement of Expenditures

	e of Fa		ng, LLC d/b/a New London Sub-Acute and N		cense No. 1048C	Report for Yea 9/30/2018	ar Ended	Page 28	of 37
88 C	ark O	реган	ng, LLC d/b/a New London Sub-Acute and N	ч	Total	9/30/2016		20	
T4	Dana	T : a			Amount of				
	Page		Itam Description		Decrease	CCNH	RHNS	(Spe	cify)
No.			Item Description		Decrease	CCNII	KINS	(Spe	EH III
age	10 - 5		es and Wages	Φ.		ACT OF THE RES	A COLUMN TO A		
<u>l.</u>			Outpatient Service Costs	<u>\$</u>		 			
2.	ļ. —		Salaries not related to Resident Care						
3.			Occupational Therapy	\$		 			
4.	L	ــــــــا	Other - See attached Schedule	\$			u comerce de la	par make	65000
	13 - I	rofes	sional Fees	Φ.			6 mallalan e 1		
5.			Resident Care Physicians **	\$		275 022		-	
6.	13	B10a	Occupational Therapy	\$	· · · · · · · · · · · · · · · · · · ·	275,922			
7.	ļ		Other - See attached Schedule	\$	26,088	26,088		N. Casanna	
	<u>s 15 8</u>	<u> 16 -</u>	Administrative and General			建设在工具处理 数	# 2 # ##\$ # 2 h	WHAT I	4877
8.			Discriminatory Benefits	\$					
9.	15	1c	Bad Debts	\$		99,522			
10.	<u> </u>		Accounting	\$				<u> </u>	
10a.	15	1e	Legal	\$		6,151	ļ		
11.	<u> </u>		Telephone	\$					
12.	15	h2	Cellular Telephone	\$	733	733		N ME A SECONDO POR CONTRACTO	86 C BAY (SI)
13.			Life insurance premiums on the life						
			of Owners, Partners, Operators	\$					
14.	16	L3	Gifts, flowers and coffee shops	\$	988	988		and the second s	and the second second second
15.			Education expenditures to colleges or					Philip	Page 1
			universities for tuition and related costs						
			for owners and employees	\$					
16.			Travel for purposes of attending		94.14.44	A LANGE OF THE		SHIP.	4
			conferences or seminars outside the						
	1		continental U.S. Other out-of-state					横加斯里	
			travel in excess of one representative	\$					
17.			Automobile Expense (e.g. personal use)	\$				Ī	
18		m2/3	Unallowable Advertising *	\$		11,977			
19	. 15	1k1	Income Tax / Corporate Business Tax	\$					
20		 	Fund Raising / Contributions	\$					
21			Unallowable Management Fees					1	
22		 	Barber and Beauty	<u> </u>					
23			Other - See attached Schedule	 \$		13,915	1		
		Dieta	ry Expenditures		Lana Lan	以及其外的	是是是要		Sales III
24			Meals to employees, guests and others				SIL GARAGE	1447.3	
44			who are not residents	9					
Par	0 10 -	Laur	dry Expenditures	- 4				66433	1
25		Luum	Laundry services to employees, guests					ikaj	
د2	1		and others who are not residents	5					
Dac	0 20	House	ekeeping Expenditures	4				Y De Prime	
<i>Pag</i> 26		TIOUS	Housekeeping services to employees, guests		Michigan Charles				
∠0	1		and others who are not residents	9					
			Subtotal (Items 1 - 26			435,386	1	 	
			Subtotal (Items 1 - 20	,, ,		Carry Subtotal			

^{*} 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)
	a and			i de la companya della companya della companya de la companya della companya dell	
	r Salaries 2	Adjustment	\$	\$	\$

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse	\$ 8,528		
13	B12o	Respiratory Therapist	360		
13	THE CASE CONTRACTOR	Independent Nursing Consultant	13,200		
200 - 100 -	WILLIAM CO. CO. C.	Clinical Consultant	4,000		
	wari.				
	3 TEE				
Total Othe	r Fees Adj	ustments	\$ 26,088	S -	S -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Resident Missing Items	\$ (155)		
16	m13	Fines, Penalties & Settlements	1,458		
16	m13	Late Pees	4,588		
16	m13	Non Routine Bank Charges	1,995		
16	m13	Startup Costs	3,304		
16	m13	Miscellaneous	51		
16	m13	Employee Food	240		
16	m13	Discriminatory Bonus	1,000		
l6	m13	Employee Relations	1,044		
16	m8a	Chamber of Commerce Dues	390		
Total Othe	r A&G Ad	justments	\$ 13,915	s <u>-</u>	\$ -

88 Clark Operating, LLC Disallowance Schedule for Cell Phones September 30, 2018

	<u>Amount</u>
Total Cell Phone Expense	2,173 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	\$ 1,440
Full Year Cost Report (365 out of 365 Days)	100%
Revised Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	\$ 733

Annual Report of Long-Term Care Facility

CSP-29 Rev. 10/2006

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

Nome	of Fo	oility	D. Adjustments to Statement	icense No.			Page	of
Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and			1048C	9/30/2018	Report for Year Ended		37	
88 CI	ark O	beraui	ig, LLC d/d/a New London Sub-Acute and 1	Total	7/30/2010		29	1 37
. .	_	.		L	1			
	Page		T. 75	Amount of	COM	DINIC	(6.	naoifu)
No.	No.	No.	Item Description	Decrease	CCNH	RHNS	(5)	pecify)
				435,386	435,386	(C25718 (C2571 C C C C C C C C C C C C C C C C C C C		
			nt Care Supplies***					
27.	20	5a2		233,868	233,868	-		
28.		Ĺ <u>.</u>		5			ļ	
29.	20			7,381	7,381		ļ	
30.	20	5h		12,032	12,032			
31.				\$			ļ	
32.	20	5e2	Oxygen (non emergency)	\$ 4,353	4,353		ļ	
33.			Occupational Therapy	\$				
34.			Other - See Attached Schedule	\$ 17,921	17,921			
Page	22 - 1	Mainte	enance and Property	押加入4分割	* 基 <i>排</i> 使學生	医乳毒酶毒素	S.M.	
35.			Excess Movable Equipment Depreciation	超過期間以降	Filipatify	排除 非海		arii
			See Attached Schedule	\$				
36.			Depreciation on Unallowable	Marchine.	111111	1.据例(2)		
			•	\$				
37.	-	 -	Unallowable Property and Real		LEASTERN DE	电影队队员	13.1	
				\$				
38.		<u> </u>		\$				
39.		<u> </u>	8 1	\$ 62,000	62,000			
	27 - 1	Incura	O VALUE TO THE TANK T	医腹头 新型	u a a a a a a	基金等标准	1.5	444-0364
40.	1	1		\$				
41.	+	 		\$			1	
	r - Mi	scella	neous	#		Philas	1111	
42.	1 - 1721	1	Other - Indirect	\$				
43.	+		Interest Income on Account Rec.	\$			1	
44.	+		Other - Miscellaneous Administrative	\$	-		1	
45		+-	Management Fees Direct	\$				
46.		+	Management Fees Indirect	\$			1	
47	+	+-	Other - Direct	\$ 17,12	5 17,125		 	
	For P	rofit I	Providers Only	***************************************		are lade	Sales	MARCH
48.		ioju E	Building/Non Movable Eq. Depreciation					
48.	1		Unallowable Building Interest -		11世界社(水			
		1	See Attached Schedule	¢		material in the second	ta a lij se se	
10	1	<u> </u>		\$ 790,06	5 790,066	 	+	·
49	. I ota	i Amo	ount of Decrease (Items 1 - 48)	<u>ν</u> [/90,06	790,000	<u> </u>	<u> </u>	

^{***} 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	5ì	Cable Television Disallowance	\$ 10,211		
20	5e 🚃 🗐	Non Allowable Nursing Supplies	4,815		
20		Non Allowable Nursing Equipment	2,895	714.V.A.	
			5457 . a		
	LELL				
			医疗法测量药	EGAPPET.	
		A STATE OF THE STA			
Total Othe	r Ancillar	y Costs	\$ 17,921	S -	\$

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	444				
1900					are and
- 355	FT i				State 4
100 / C					
Total Exce	ss Movabl	le Equipment Depreciation	\$ -	\$ -	\$

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22		Amortization Expense	\$ 62,000		
224000000000000000000000000000000000000					
				- PF 22	
1000					45 - 17 - 17 - 17 - 17 - 17 - 17 - 17 - 1
April 1980			ndo and stranger of	Park Care Market St. 1884	Manual Company
Agricultural Company	je zartieviji.				i pare
44 5 5					
Total Othe	r Propert	y Adjustments	\$ 62,000	S -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Gift to Nursing Home for Recreation	\$ 178		
30	IV 8	Medical Record Revenue	790		
27	12D	Interest on Credit Cards	985		
27	12D	Interest to Investors	14,000		4.570 mm - Total
27	12D	Interest on Takebacks	462		
27	12D	Interest on Utility Bill	585		
30	IV 8	Food Revenue	91		
30	IV 8	Book Revenue	34		Section 2000
Total Othe	r Adjustn	ients	\$ 17,125	S -	S -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
					e de la
					and the
	40.44				
24947				350	
	CB To				
					Control of the contro
					13 mg
Total Una	llowable B	uilding Interest	S -	S -	S -

88 Clark Operating, LLC Disallowance Schedule for Cable TV September 30, 2018

<u>A</u>	mount
\$	13,811 TB Linked
\$	300
	12
\$	3,600
	100%
\$	3,600
<u> </u>	10,211
	\$ \$ \$

F. Statement of Revenue

Name of Facility License No.		Report for Ye	ear Ended		Page	of
		9/30/2018	30	37		
					1	
Item		Total	CCNH	RHNS	(Spec	ify)
I. Resident Room, Board & Routine Care Revenue	*					
1. a. Medicaid Residents (CT only)	\$	5,767,044	5,767,044	A MACHINE DE STRANDON		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$	2,335,459	2,335,459			
b. Medicare Room and Board Contractual Allowance **	\$	(42,656)	(42,656)			
4. a. Private-Pay Residents and Other	\$	1,851,824	1,851,824			
b. Private-Pay Room and Board Contractual Allowance **	\$	(5,023)	(5,023)			
II. Other Resident Revenue		AMA I		ir i Tala		
1. a. Prescription Drugs - Medicare	\$	186,394	186,394			
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(186,394)	(186,394)			
c. Prescription Drugs - Non-Medicare	\$	14,455	14,455			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(15,250)	(15,250)			
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				<u></u>	
3. a. Physical Therapy - Medicare	\$	326,896	326,896			
b. Physical Therapy - Medicare Contractual Allowance **	\$	(276,375)	(276,375)			
c. Physical Therapy - Non-Medicare	\$	88,574	88,574			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(81,613)	(81,613)			
4. a. Speech Therapy - Medicare	\$	98,241	98,241			
b. Speech Therapy - Medicare Contractual Allowance **	\$	(55,909)	(55,909)			
c. Speech Therapy - Non-Medicare	\$	27,532	27,532			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(22,342)	(22,342)		<u> </u>	
5. a. Occupational Therapy - Medicare	\$	376,189	376,189		_	
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(317,225)	(317,225)			
c. Occupational Therapy - Non-Medicare	\$	109,332	109,332			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(98,454)				
6. a. Other (Specify) - Medicare	\$	3,510	3,510			
b. Other (Specify) - Non-Medicare	\$	(45,559)	(45,559)			
III. Total Resident Revenue (Section I. thru Section II.)	\$	10,038,650	10,038,650			**
IV. Other Revenue*			1.133 %	14 1711		14
Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$			 _		
3. Telephone	\$		ļ			
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$		21	ļ		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$	 	37	ļ		
8. Other (Specify)	\$		1,093	ļ		
V. Total Other Revenue (1 thru 8)	\$	1,151	1,151			
VI. Total All Revenue (III+V)	\$	10,039,801	10,039,801			

^{*} 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 ∐ 6a	Other Ancillary Rev>Medicare B	\$ 3,646		
SOLD AND ADDRESS OF THE PARTY OF	Revenue Adjustments>Medicare A	(136)		100
		Y sil		
and the second				
Total Other	er Resident Revenue - Medicare	\$ 3,510	\$	\$ 55.

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Radiology Rev>HMO	\$ <u>79</u> 5	4.	
30 II 6b	Other Ancillary Revenue>Private	1,724	7.5	
30 II 6b	Revenue Adjustments>HMO	(1,173)		
30 II 6b	Revenue Adjustments>Hospice	(1,126)		
30 II 6b	Revenue Adjustments>Medicaid	(45,779)		i i i i i i i i i i i i i i i i i i i
Total Oth	er Resident Revenue	\$ (45,559)	S -	\$

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Paid by HMOs	N/A	\$ 21		
48 11 12					0.7 person.
Total Inter	rest Income		\$ 21	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
ta Spa		0		
30 IV 8	Gift to Nursing Home for Recreation	\$ 178		
30 IV 8	Food	91		
30 IV 8	Books	34		
30 IV 8	Medical Records	790		
			4000	
			Zazarta zaka	
		au seal maker y		The state of the state of the
			grandantinii ja	1284 185
1907E-				
				in the little of the second
9.60				Legit
Total Oth	er Revenue	\$ 1,093	\$ -	\$

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a Ne	w Lo 1048C	9/30/2018	31	37
	Account		An	nount
Assets				
A. Current Assets				
1. Cash (on hand and in ba			\$	278,223
2. Resident Accounts Recei			\$	1,192,498
3. Other Accounts Receival	ole (Excluding Owners	or Related Parties)	\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	106,260
a. Prepaid Expenses		8,623		
b. Prepaid Expenses>Ta		21,288		
c. Prepaid Expenses>W	orkers Comp	76,349		
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settleme			\$	
8. Other Current Assets (ite	emize)		\$	
		_		
See Schedule			0	1.576.001
A-9. Total Current Assets (Lines	Al thru 8)		\$	1,576,981
B. Fixed Assets				
1. Land		26 120	\$	
2. Land Improvements	*Historical Cost	<u>26,130</u>	\$	
	Accum. Deprecia			400 017
3. Buildings	*Historical Cost	2,561,645	\$	488,917
	Accum. Deprecia	ation 2,072,728 Net	\$	
4. Leasehold Improvement		Not	J	
5 Now March 1 Production	Accum. Depreciant *Historical Cost		\$	
5. Non-Movable Equipmen		92,905 ation 92,905 Net	ļΦ	
C. Manual I. Employee	Accum. Deprecia		\$	90,744
6. Movable Equipment	*Historical Cost	1,485,662 ation 1,394,918 Net	ا	<i>5</i> 0,744
7 Motor Vehicles	Accum. Deprecia *Historical Cost	ation 1,334,310 INCL	\$	
7. Motor Vehicles	Accum. Deprecia	ation Net	١٣	
O. Min an Equipment Not I		ation Net	\$	
8. Minor Equipment-Not I	Depreciable			
9. Other Fixed Assets (item	nize)		\$	(323,018)
F/S vs C/R NBV		(323,018)		
See Schedule				
B-10. Total Fixed Assets (Lin	es B1 thru 9)		\$	256,643

^{*} 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)

Nam	e of	Facility	License No.	Report for Year Ended		Page		of
88 Clark Operating, LLC d/b/a New Lor		Operating, LLC d/b/a New Lor	1048C	9/30/2018		32		37
			Account			An	ount	
				Total Brought Forward:	\$		1,83	3,624
C.	Lea	asehold or like property recorde	d for Equity Purposes.	- -	1			
	1.	Land		3333	\$			
	2.	Land Improvements	*Historical Cost					
			Accum. Depreciation	Net	\$			
	3.	Buildings	*Historical Cost					
			Accum. Depreciation	Net	\$			
	4.	Non-Movable Equipment	*Historical Cost		l			
			Accum. Depreciation	Net	\$			
	5.	Movable Equipment	*Historical Cost					
			Accum. Depreciation	Net	\$			
	6.	Motor Vehicles	*Historical Cost		İ			
			Accum. Depreciation	Net	\$			
	7.	Minor Equipment-Not Deprec	iable		\$			
C-8	To	tal Leasehold or Like Properti	es (C1 thru 7)		\$			
D.	Inv	vestment and Other Assets						
	1.	Deferred Deposits			\$			8,245
	2.	Escrow Deposits			\$		1	6,145
	3.	Organization Expense	*Historical Cost	310,000				
			Accum. Depreciation	69,667 Net	\$		24	0,333
		Goodwill (Purchased Only)			\$			
	5.	Investments Related to Reside	nt Care (itemize)		\$		THE SECTION	
L				,				
	6.	Loans to Owners or Related P	arties (itemize)		\$		1,07	73,498
		Name and Address	Amount	Loan Date	4			
		Due from Holdings,						
		Vendor, Southport,						1348
		Greenwich, Eli Mirlis,						
		Maplewood, Saugus, Twin	1,073,498					
	7.	Other Assets (itemize)			\$			en de la companya
1					40			
		See Schedule						
		otal Investments and Other Ass			\$			38,221
D-9	Ta	otal All Assets (Lines A9 + B10	0 + C8 + D8		\$		3,17	71,845

^{*} 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 Facil	lity		License No.	Report for Year E	Inded	Page	of
		g, LLC d/b/a New London Su	1048C	9/30/2018		33	37
			Account			Am	ount
Liabilities							
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			\$		759,458
	2.	Notes Payable (itemize)			9		150,000
		Note Payable>LOC		150,000)		
		0 0 1 1 1 1				delle e	
		See Schedule	nt (Commont montion	(itamira)			
<u> </u>	3.	Loans Payable for Equipme Name of Lender	Purpose	Amount	Date Due		
		Name of Lender	Turpose	Amount	Bate Bue		
					1		
			11				
					¥		
			!				
							th is called the
	4.	Accrued Payroll (Exclusive	of Owners and/or .	Stockholders only)		\$	260,735
	5.	Accrued Payroll (Owners an	nd/or Stockholders	only)		\$	
	6.	Accrued Payroll Taxes Paya	ible			\$	1,086
	7.	Medicare Final Settlement I	Payable			\$	4,700
	8.	Medicare Current Financing	g Payable			\$	
	9.	Mortgage Payable (Current	Portion)			\$	
	10	. Interest Payable (Exclusive	of Owner and/or R	Related Parties)		\$	
	11	. Accrued Income Taxes*				\$	·
	12	. Other Current Liabilities (it	emize)			\$	314,414
		Other Current Payables>Misc. PR D	1	,075 Accrued Expenses>Ye	ear 7,735		
		Other Current Payables>Misc. PR D	(1	,004) Accrued Expenses>W	ork 71,259		
		Accrued Expenses		3,986			
		Accrued Expenses>Capital Lease>C		,363 See Schedule		36140	
A-13.	. To	tal Current Liabilities (Line	es A1 thru 12)			\$	1,490,393

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

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	1048C	9/30/2018		34	37
	Account				
	-	Total Broug	ht Forward:		1,490,393
Liabilities (cont'd)					
B. Long-Term Liabilities					
Loans Payable-Equipment (\$	**************************************	Caracteristic State and Caract
Name of Lender	Purpose	Amount	Date Due		
				Towns	
			Į.	非難概	
2. Mortgages Payable	•		\$		
3. Loans from Owners or Rela	ated Parties (itemize)		\$		1,546,112
Name and Address of Lender	Amount	Loan I	Date		
Due to Southport Rlty,					
Norwich, Norwich Rlty,					
NL Rlty, Employee	1,546,112				
			i i		
				科性务	
				展行到	
			i i	THE !	
4. Other Long-Term Liabilitie	es (itemize)	•	\$		9,219
Due To>Old Owner	·	9,219			e distriction
				非报款 等	
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)		\$		1,555,331
C. Total All Liabilities (Lines A-	13 + B-5)		\$		3,045,724

	Line Ker	Description								
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hedule o	f Other Cun	ent Assets (itemized) Pag	ge 31 Line Ai	B						
ge Ref	Line Ref	Description					Calculation .			100 E
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chedule rage Ref Total Notal Notal Otal Otal	Line Ref	Description rrent Liabilities (Itemize) Description Liabilities (Itemize) ag-Term Liabilities (Itemize)	Page 33 Lin	x A12						

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

	ne of Facility License No. Report for Year Ended	Page	of
88 (Clark Operating, LLC d/b/a New L 1048C 9/30/2018	35	37_ Amount
A.	Reserves		Amount
	Reserve for value of leased land	\$	
	Reserve for depreciation value of leased buildings and appurtenances		
	to be amortized	\$	
	3. Reserve for depreciation value of leased personal property (Equity)	\$	
	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	\$	
В.	Net Worth		(10.200)
	1. Owner's Capital	\$	(18,200)
	2. Capital Stock	\$	
	3. Paid-in Surplus	\$	
	4. Treasury Stock	\$	
	5. Cumulated Earnings	\$	38,980
	6. Gain or Loss for Period 10/1/2017 thru 9/30/2018	\$	105,341
	7. Total Net Worth	\$	126,121
C.	Total Reserves and Net Worth	\$	126,121
D.	Total Liabilities, Reserves, and Net Worth	\$	3,171,845

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 1048C	9/30/2018		36	37
Account		Amount		
A. Balance at End of Prior Period as shown on Report of		\$		38,978
B. Total Revenue (From Statement of Revenue Page 30)		\$		39,801
C. Total Expenditures (From Statement of Expenditures	Page 27)	\$		34,460
D. Net Income or Deficit		\$		05,341
E. Balance		\$	14	44,319
F. Additions				
1. Additional Capital Contributed (itemize)		#		
Expenses Per Page 27 \$9,987,604				
F/S vs C/R Depreciation (53,144)				
Expenses Per F/S \$9,934,460				用表现 值
				N M
		__		1 1/4
2. Other (itemize)				
Rounding	2	July 1		
		i		
		in the second		Tally.
			對於學和有為的	ar II billi
F-3. Total Additions		\$		2
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)		\$	and equipment of the second of	18,200
Name and Address (No., City, State, Zip)	Title	Amount		116
Eli Mirlis		14,000		
All Partners		4,200		1,00%
				141
2. Other Withdrawings (Specify)		\$		
Purpose	Amo	unt	非性性的的	
				44.4
3. Total Deductions		\$		18,200
H. Balance at End of Period 09/3	0/18	\$	1	26,121

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page of
88 Clark Operating, LLC d/b/a New	1048C	9/30/2018	37 37
	Check appropriate category		
☐ Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	□ (Specify)	
	Preparer/Reviewer Certific	ation	
I have read the most recent Federal appropriate personnel as to the poss applicable regulations. All non-rein automatically removed in the State performed by me are properly reports.	is report and am familiar with the applica and State issued field audit reports for the sible inclusion in this report of expenses of mbursable expenses of which I am aware rate computation system) as a result of re- ted as such in this report on Pages 28 and attained in this report is in agreement with	e Facility and have inquired of which are not reimbursable under (except those expenses known to eading reports, inquiry or other set d 29 (adjustments to statement of	the be the
Signature of Preparer Huthur July	Title PRINCIPAL	Date Signed 2 / 9 / 1 9	
Printed Name of Preparer			
Matthew S. Bavolack			
Addres Address		Phone Number	
555 Long Wharf Drive, New Haven, CT 0	6511	203-781-9600	
Annual Report Contact		Phone Number	
Annual Report Contact Email Address			
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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, 2018, 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 February 8, 2019



Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

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

Facility N	ame
	e following check list. <u>Provide an explanation for any "No" answers.</u> Attach eets to explain further, if necessary.
Yes No Explanation	Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Yes No Explanation	2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.
Yes No Explanation	Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
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.

Yes No Explanation:	5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?
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?
Yes No Explanation:	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?
Yes No Explanation:	8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Yes No Explanation:	9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?
Yes No Explanation:	10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Yes No	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
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?
Yes No Explanation:	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?
Yes No ✓ □ Explanation:	15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
Yes No ✓ □ Explanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Yes No Explanation:	17. Have all contractual allowances been properly reported on Page 30?
Yes No	Were all discrepancies on the Error Page addressed?
Yes No Explanation:	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
Yes No Explanation:	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? <i>If detail is not provided, appropriate disallowances will be made.</i>
Yes No Explanation:	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?
Yes No Explanation:	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

88 Clark Operating, LLC Client Engagement: Medicaid - 88 Clark Operating, LLC Period Ending: 9/30/2018 A.01 - TB-CCNH Trial Balance: JE Ref# RJE **FINAL** ADJ Description Account 9/30/2018 9/30/2018 (448.00)(448.00)10-001-02 Cash>Clearing>Payroll 203,786.00 203,786.00 Cash>Operating>New London 10-010-96 300.00 300.00 Cash>Petty Cash Facility 10-014-00 16,161.00 10-014-96 Cash>PettyCash>New London 16,161.00 500.00 500.00 10-015-00 Cash>Petty Cash PNA 52,924.00 52.924.00 Cash>Resident Trust>New London 10-060-96 5,000.00 5,000.00 Cash>Care Cost 10-061-00 16,145.00 16,145.00 10-300-00 Cash>Escrow 298,887.00 298,887.00 11-102-00 Accounts Receivable>Medicare A 64,757.00 64,757.00 Accounts Receivable>Medicare A>Old A/R 11-102-70 17,577.00 Accounts Receivable>Medicare B>Old A/R 17,577.00 11-103-70 95,810.00 95,810.00 Accounts Receivable>Private 11-104-00 193,079.00 193,079.00 Accounts Receivable>Private>Old A/R 11-104-70 81,564.00 81,564.00 Accounts Receivable>HMO 11-105-00 32.672.00 Accounts Receivable>HMO>Old A/R 32,672.00 11-105-70 (6,103.00)(6,103.00)11-109-00 Accounts Receivable>Hospice (6.224.00)(6,224.00)11-109-70 Accounts Receivable>Hospice>Old A/R 599,597.00 Accounts Receivable>Medicaid 599,597.00 11-111-00 51,995.00 Accounts Receivable>Medicaid>Old A/R 51,995.00 11-111-70 138,697.00 138,697.00 11-112-00 Accounts Receivable>Income (32,527.00)(32,527.00)Accounts Receivable>Income>Old A/R 11-112-70 (117,093.00)(117,093.00)Accounts Receivable>Allow for Doubtful Accts 11-120-00 44,943.00 44,943.00 11-123-00 Accounts Receivable>Ancillary (265, 133.00)Accounts Receivable>Allowance Purchased A/R (265, 133.00)11-191-00 8.623.00 8,623.00 Prepaid Expenses 12-000-00 21,288.00 21,288.00 Prepaid Expenses>Taxes 12-126-00 76,349.00 76.349.00 Prepaid Expenses>Workers Comp 12-881-00 8,245.00 8.245.00 Due From>Vendor Security Deposits 13-128-00 202,567.00 Fixed Assets>Leasehold Improvements 202,567.00 14-131-00 3,249.00 3,249.00 14-132-00 Fixed Assets>Furniture, Fixtures and Equipment 2.443.00 2,443.00 Fixed Assets>Medical Equipment 14-133-00 20,284.00 20,284.00 Fixed Assets>Computer Hardware 14-134-00 0.00 0.00 14-136-00 Fixed Assets>CIP 44,220.00 44,220.00 Fixed Asset>Capital Lease>Copier 14-137-01 1,372.00 1,372.00 14-305-00 Fixed Assets>Sales Use Tax (11,007.00)(11,007.00)Accum Depn>Leasehold Improvements 15-131-00 (625.00)Accum Depn>Furniture, Fixtures and Equipment (625.00)15-132-00 (75.00)(75.00)15-133-00 Accum Depn>Medical Equipment (2,781.00)(2,781.00)15-134-00 Accum Depn>Computer Hardware (2,808.00)Accumulated Depn>Capital Lease>Copier (2,808.00)15-137-01 (196.00)(196.00)15-305-00 Accum Depn>Sales Use Tax 310,000.00 310.000.00 17-000-00 **Deferred Financing Costs** (69,667.00) (69,667.00)Accumulated Amortization>Deferred Financing Costs 19-265-00 (707,724.00)(707,724.00)20-000-00 Accounts Payable (1,075.00)(1,075.00)Other Current Payables>Misc. PR Deduction 21-149-00 1,004.00 Other Current Payables>Misc. PR Deduction>401k 1.004.00 21-149-09 0.00 Other Current Payables>Fica Payable 0.00 21-273-00 (52,924.00)(52,924.00)Other Current Payables>Resident Funds 21-350-00 (300.00)(300.00)21-354-00 Other Current Payables>DTF RFMS 1.490.00 1,490.00 Other Current Payable>Disability & Other Insurance 21-884-00 (150,000.00)(150,000.00)22-000-01 Note Pavable>LOC (94,691.00)(94,691.00)23-000-00 Accrued Wages & Related (1,086.00)Accrued Wages & Related>PR Taxes (1,086.00)23-156-00 (166,044.00)(166,044.00)Accrued Expenses>PTO 23-157-00

Accrued Expenses

Accrued Expenses>Capital Lease>Copier

Accrued Expenses>Year End Adjustments

Accrued Expenses>Workers Comp

24-000-00

24-137-01

24-285-00

24-881-00

(193.986.00)

(41.363.00)

(7,735.00)

(71,259.00)

(193,986.00)

(41,363.00)

(7,735.00)

(71,259.00)

Account	Description	ADJ JE Ref#	RJE FINAL
		9/30/2018	9/30/2018
27-000-76	Due To/(From)>Southport Realty	(185,000.00)	(185,000.00)
27-000-78	Due To/(From)>Maplewood Rehab and Nursing	5,569.00	5,569.00
27-000-70	Due To/(From)>Saugus Rehab and Nursing	569.00	569.00
27-000-82	Due To/(From)>Twin Oaks Rehab and Nursing	569.00	569.00
27-000-84	Due To/(From)>930 Mill Hill Realty	350,167.00	350,167.00
27-000-91	Due To/(From)>Waterbury	0.00	0.00
27-000-93	Due To/(From)>Holdings	458,122.00	458,122.00
27-000-95	Due To/(From)>Norwich	(713,339.00)	(72,000.00) (785,339.00)
21-000-30	Bud Forth form, Fronting	RJE - 9	(72,000.00)
27-000-97	Due To/(From)>Norwich Realty	(216,677.00)	(216,677.00)
27-000-98	Due To/(From)>New London Realty	(358,316.00)	(358,316.00)
27-102-00	Due To/(From)>Medicare A	(4,700.00)	(4,700.00)
27-152-00	Due To/(From)>Employee	(780.00)	(780.00)
27-172-00	Due To/(From)>Vendor	8,502.00	8,502.00
27-315-00	Due To/(From)>Southport	90,000.00	90,000.00
27-316-00	Due To/(From)>Greenwich	150,000.00	150,000.00
27-400-00	Due to/(from)>Eli Mirlis	10,000.00	10,000.00
28-127-00	Due To>Old Owner	(9,219.00)	(9,219.00)
30-000-00	Retained Earnings	(38,980.00)	(38,980.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	4,200.00	4,200.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	14,000.00	14,000.00
40-102-00	Room & Board Revenue>Medicare A	(2,335,459.00)	(2,335,459.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	42,656.00	42,656.00
40-104-00	Room & Board Revenue>Private	(1,309,954.00)	(1,309,954.00)
40-105-00	Room & Board Revenue>HMO	(427,202.00)	(427,202.00)
40-105-14	Room & Board Revenue>HMO>Sequester	5,023.00	5,023.00
40-109-00	Room & Board Revenue>Hospice	(114,668.00)	(114,668.00)
40-111-00	Room & Board Revenue>Medicaid	(5,763,000.00)	(5,763,000.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(4,044.00)	(4,044.00)
41-102-00	Pharmacy Rev>Medicare A	(186,394.00)	(186,394.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	186,394.00	186,394.00
41-105-00	Pharmacy Rev>HMO	(14,455.00)	(14,455.00)
41-105-01	Pharmacy Rev>HMO>C/A	15,250.00	15,250.00
42-102-00	PT Revenue>Medicare A	(276,375.00)	(276,375.00)
42-102-01	PT Revenue>Medicare A>C/A	276,375.00	276,375.00
42-103-00	PT Revenue>Medicare B	(50,521.00)	(50,521.00)
42-105-00	PT Revenue>HMO	(50,719.00)	(50,719.00)
42-105-01	PT Revenue>HMO>C/A	43,758.00	43,758.00
42-111-00	PT Revenue>Medicaid	(37,855.00)	(37,855.00)
42-111-01	PT Revenue>Medicaid>C/A	37,855.00	37,855.00 (247,225,00)
43-102-00	OT Revenue>Medicare A	(317,225.00)	(317,225.00)
43-102-01	OT Revenue>Medicare A>C/A	317,225.00	317,225.00
43-103-00	OT Revenue>Medicare B	(58,964.00)	(58,964.00)
43-105-00	OT Revenue>HMO	(61,139.00)	(61,139.00) 50,361.00
43-105-01	OT Revenue>HMO>C/A	50,261.00 (48,193.00)	50,261.00 (48,193.00)
43-111-00	OT Revenue>Medicaid	(48,193.00)	48,193.00
43-111-01	OT Revenue>Medicaid>C/A	48,193.00	(55,909.00)
44-102-00	ST Revenue>Medicare A	(55,909.00)	55,909.00
44-102-01	ST Revenue>Medicare A>C/A	55,909.00 (42,333,00)	(42,332.00)
44-103-00	ST Revenue>Medicare B	(42,332.00)	(12,262.00)
44-105-00	ST Revenue>HMO	(12,262.00) 7,072.00	7,072.00
44-105-01	ST Revenue>HMO>C/A	• *	(15,270.00)
44-111-00	ST Revenue>Medicaid	(15,270.00) 15,270.00	15,270.00)
44-111-01	ST Revenue>Medicaid>C/A	(795.00)	(795.00)
45-105-00	Radiology Rev>HMO	(795.00)	(3,646.00)
47-103-00	Other Ancillary Rev>Medicare B	(3,646.00)	(1,724.00)
47-104-00	Other Ancillary Revenue>Private	(1,724.00)	(178.00)
51-100-00	Other Rev>Miscellaneous	(21.00)	(21.00)
51-160-00	Other Revalued	(21.00)	(91.00)
51-178-00	Other Rev>Food	(37.00)	(37.00)
51-179-00	Other Rev>Books	(34.00)	(34.00)
51-186-00	Other Rev>Books	(04.00)	(2 1.00)

Account	Description	ADJ	JE Ref#	RJE	FINAL
71000		9/30/2018			9/30/2018
51-818-00	Other Rev>Medical Records	(790.00)			(790.00)
52-102-00	Revenue Adjustments>Medicare A	136.00			136.00
52-105-00	Revenue Adjustments>HMO	1,173.00			1,173.00
52-109-00	Revenue Adjustments>Hospice	1,126.00			1,126.00
52-111-00	Revenue Adjustments>Medicaid	45,779.00			45,779.00 147,742.00
60-183-00	Nursing Expense>Supplies	147,742.00			2,389.00
60-185-00	Nursing Expense>Incontinence Supplies	2,389.00 2,838.00			2,838.00
60-204-00 60-205-00	Nursing Expense>Training & Education Nursing Expense>Sanitation & Incineration	890.00			890.00
60-206-00	Nursing Expense>Clinical Services	16,728.00		(10,755.00)	5,973.00
00-200 00	Training Experies Chinese Co. Trace		RJE - 7	(10,755.00)	
60-207-00	Nursing Expense>Repairs & Maint	5,525.00			5,525.00
60-208-00	Nursing Expense>Equip-Rental	58,529.00		(6,852.00)	51,677.00
	-		RJE - 4	(6,852.00)	
60-212-00	Nursing Expense>Clinical Consultants	20,115.00			20,115.00
60-213-00	Nursing Expense>Transportation	457.00			457.00 46,806.00
60-230-00	Nursing Expense>Data Processing	46,806.00			1,135.00
60-700-06	Nursing Expense>Contracted Service>Other	1,135.00 1,187,949.00			1,187,949.00
60-801-80	Nursing Expense>CNA>PTO Accrual	42,425.00			42,425.00
60-801-92 60-805-80	Nursing Expense>CNA>PTO Accrual Nursing Expense>LPN>Wages	1,012,542.00			1,012,542.00
60-805-92	Nursing Expense>LPN>PTO Accrual	41,624.00			41,624.00
60-808-80	Nursing Expense>RN>Wages	157,798.00			157,798.00
60-808-92	Nursing Expense>RN>PTO Accrual	6,115.00			6,115.00
60-809-80	Nursing Expense>RN Supervisor>Wages	386,965.00			386,965.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	12,484.00			12,484.00
61-750-00	Nursing Admin Expense>Medical Director	51,250.00			51,250.00
61-811-80	Nursing Admin Expense>Director>Wages	106,815.00			106,815.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	7,173.00			7,173.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	91,225.00			91,225.00 6,138.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	6,138.00 0.00			0.00
61-813-80	Nursing Admin Expense>Case Manager>Wages	123,830.00			123,830.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages Nursing Admin Expense>MDS / RNAC>PTO Accrual	279.00			279.00
61-817-92 61-818-80	Nursing Admin Expense>Medical Records>Wages	36,817.00			36,817.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	848.00			848.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	0.00			0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	51,911.00			51,911.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	2,462.00			2,462.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	75,258.00			75,258.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	1,434.00			1,434.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	0.00			0.00 308,030.00
61-880-00	Nursing Admin Expense>Payroll Taxes	308,030.00 82,480.00			82,480.00
61-881-00	Nursing Admin Expense>Workers Comp Nursing Admin Expense>Health Insurance	251,352.00			251,352.00
61-882-00 61-883-00	Nursing Admin Expense>Cher Benefits	9,203.00		(9,203.00)	0.00
01-003-00	Naising Admin Expenses other behome	0,200.00	RJE - 1	(9,203.00)	
62-145-00	Pharmacy Expense>RX	233,868.00		• • • • • •	233,868.00
62-222-00	Pharmacy Expense>OTC	11,927.00			11,927.00
64-223-00	Other Ancillary Expense>Oxygen	4,353.00			4,353.00
64-224-00	Other Ancillary Expense>Lab	12,032.00			12,032.00
64-225-00	Other Ancillary Expense>Radiology	7,381.00			7,381.00
65-000-00	PT Expense	243,901.00			243,901.00
66-000-00	OT Expense	275,922.00			275,922.00 47,673.00
67-000-00	ST Expense	47,673.00 65.869.00			65,869.00
69-811-80	Social Services Expense>Director>Wages	65,869.00 4,464.00			4,464.00
69-811-92	Social Services Expense>Director>PTO Accrual Social Services Expense>Payroll Taxes	6,418.00			6,418.00
69-880-00 69-881-00	Social Services Expense>Payroll Taxes Social Services Expense>Workers Comp	1,842.00			1,842.00
69-882-00	Social Services Expense>Workers Comp	5,322.00			5,322.00
69-883-00	Social Services Expense>Other Benefits	213.00		(213.00)	0.00
			RJE - 1	(213.00)	

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Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
70-177-00	Dietary Expense>Supplements	19,150.00			19,150.00
70-178-00	Dietary Expense>Food	301,030.00			301,030.00
70-183-00	Dietary Expense>Supplies	25,846.00			25,846.00
70-207-00	Dietary Expense>Repairs & Maint	495.00			495.00
70-700-00	Dietary Expense>Contracted Service	300.00			300.00 58,301.00
70-811-80 70-811-92	Dietary Expense>Director>Wages Dietary Expense>Director>PTO Accrual	58,301.00 1,886.00			1,886.00
70-811-92 70-831-80	Dietary Expense-Aide-Wages	106,917.00			106,917.00
70-831-92	Dietary Expense>Aide>PTO Accrual	2,066.00			2,066.00
70-832-80	Dietary Expense>Cook>Wages	128,571.00			128,571.00
70-832-92	Dietary Expense>Cook>PTO Accrual	2,854.00			2,854.00
70-880-00	Dietary Expense>Payroll Taxes	27,574.00			27,574.00
70-881-00	Dietary Expense>Workers Comp	7,389.00			7,389.00
70-882-00	Dietary Expense>Health Insurance	22,525.00		(000 00)	22,525.00
70-883-00	Dietary Expense>Other Benefits	828.00	D.IE 4	(828.00)	0.00
		242.00	RJE - 1	(828.00)	213.00
71-178-00	Activity Expense>Food	213.00 7,271.00			7,271.00
71-183-00	Activity Expense>Supplies Activity Expense>Resident Missing Items	(155.00)			(155.00)
71-202-00 71-700-00	Activity Expense>Contracted Service	4,845.00			4,845.00
71-811-80	Activity Expense>Director>Wages	47,001.00			47,001.00
71-811-92	Activity Expense>Director>PTO Accrual	1,717.00			1,717.00
71-831-80	Activity Expense>Aide>Wages	64,925.00			64,925.00
71-831-92	Activity Expense>Aide>PTO Accrual	984.00			984.00
71-880-00	Activity Expense>Payroll Taxes	10,489.00			10,489.00
71-881-00	Activity Expense>Workers Comp	2,819.00			2,819.00
71-882-00	Activity Expense>Health Insurance	8,564.00		(0.4.4.00)	8,564.00
71-883-00	Activity Expense>Other Benefits	311.00	D.E. 4	(311.00)	0.00
	The state of the s	22.049.00	RJE - 1	(311.00)	23,018.00
72-183-00	Housekeeping Expense>Supplies Housekeeping Expense>Aide>Wages	23,018.00 179,451.00			179,451.00
72-831-80 72-831-92	Housekeeping Expense-Aide-PTO Accrual	4,346.00			4,346.00
73-183-00	Laundry Expense>Supplies	972.00			972.00
73-700-00	Laundry Expense>Contracted Service	0.00		72,000.00	72,000.00
, , , , , , , ,			RJE - 9	72,000.00	
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	16,954.00			16,954.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	4,522.00			4,522.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	13,678.00		(500.00)	13,678.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	503.00	D.IE 4	(503.00)	0.00
75 400 00	M. Salarana Francisco Complian	30,391.00	RJE - 1	(503.00)	30,391.00
75-183-00	Maintenance Expense>Supplies	21,508.00			21,508.00
75-205-00 75-207-00	Maintenance Expense>Sanitation & Incineration Maintenance Expense>Repairs & Maint	39,072.00			39,072.00
75-207-00	Maintenance Expense>Extermination	2,162.00			2,162.00
75-218-00	Maintenance Expense>Snow Removal	9,896.00			9,896.00
75-219-00	Maintenance Expense>Landscaping	7,664.00			7,664.00
75-220-00	Maintenance Expense>Fire Drill	1,819.00			1,819.00
75-700-00	Maintenance Expense>Contracted Service	42,971.00			42,971.00
75-811-80	Maintenance Expense>Director>Wages	52,239.00			52,239.00
75-811-92	Maintenance Expense>Director>PTO Accrual	820.00			820.00
75-829-80	Maintenance Expense>Staff>Wages	28,524.00			28,524.00 541.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	541.00 7.361.00			7,361.00
75-880-00	Maintenance Expense>Payroll Taxes Maintenance Expense>Workers Comp	7,361.00 1,951.00			1,951.00
75-881-00 75-882-00	Maintenance Expense>Workers Comp Maintenance Expense>Health Insurance	6,081.00			6,081.00
75-883-00	Maintenance Expense>Other Benefits	228.00		(228.00)	0.00
. 5 555 56			RJE - 1	(228.00)	
76-227-00	Utility Expense>Gas	36,637.00			36,637.00
76-228-00	Utility Expense>Electric	129,170.00			129,170.00
76-229-00	Utility Expense>Water/Sewer	41,043.00			41,043.00
80-101-00	Admin Expense>Provider Tax	724,139.00			724,139.00
80-147-00	Admin Expense>Sales & Use Taxes	90.00			90.00

Account	Description	ADJ	JE Ref#	RJE	FINAL
. 1000		9/30/2018			9/30/2018
80-162-00	Admin Expense>Insurance - General Liability & Other	59,825.00			59,825.00
80-164-00	Admin Expense>Surety Bond	221.00			221.00
80-183-00	Admin Expense>Supplies	17,433.00			17,433.00
80-208-00	Admin Expense>Equip-Rental	26,993.00	RJE - 4	(881.00) (881.00)	26,112.00
00 000 00	Admin Function Destant	3,881.00	KJE - 4	(661.00)	3,881.00
80-209-00	Admin Expense>Postage	3,143.00			3,143.00
80-210-00 80-230-00	Admin Expense>Internet Admin Expense>Data Processing	22,795.00			22,795.00
80-231-00	Admin Expense>Data Processing Admin Expense>Telephone	8,717.00		(2,173.00)	6,544.00
00-23 1-00	Authin Expenses relephone	·	RJE - 3	(2,173.00)	
80-232-00	Admin Expense>Cable TV	13,811.00			13,811.00
80-233-00	Admin Expense>Seminars	434.00			434.00
80-234-00	Admin Expense>Licenses	1,177.00			1,177.00
80-235-00	Admin Expense>Dues & Subscriptions	1,146.00		(431.00)	715.00
			RJE - 6	(431.00)	2 028 00
80-236-00	Admin Expense>Travel	2,038.00			2,038.00
80-236-04	Admin Expense>Travel>Allowable	4,884.00		4 525 00	4,884.00
80-238-00	Admin Expense>Legal Fees	3,372.00	DIE 3	4,525.00	7,897.00
		64 500 00	RJE - 2	4,525.00 (49,460.00)	15,040.00
80-239-00	Admin Expense>Accounting Fees	64,500.00	RJE - 2	7,240.00	15,040.00
			RJE - 2 RJE - 5	(56,700.00)	
	Advis Forest Defensional Fore	128,100.00	NJE - 5	44,935.00	173,035.00
80-240-00	Admin Expense>Professional Fees	120, 100.00	RJE - 2	(11,765.00)	110,000.00
			RJE - 5	56,700.00	
90 242 00	Admin Expense>Fines, Penalties & Settlements	1,458.00	1102 0	00,, 00.00	1,458.00
80-242-00 80-243-00	Admin Expense>Late Fees	4,588.00			4,588.00
80-243-00	Admin Expense>Bank Fees	3,521.00			3,521.00
80-249-00	Admin Expense>Recruiting	119.00			119.00
80-250-00	Admin Expense-Nestaking & Advertising	11,977.00			11,977.00
80-251-00	Admin Expense>Bad Debt	99,522.00			99,522.00
80-252-00	Admin Expense>Startup Costs	3,304.00			3,304.00
80-700-00	Admin Expense>Contracted Service	17,866.00			17,866.00
80-811-80	Admin Expense>Director>Wages	163,963.00		(71,201.00)	92,762.00
••••	, (2), (1)		RJE - 8	(71,201.00)	
80-811-92	Admin Expense>Director>PTO Accrual	1,092.00			1,092.00
80-839-80	Admin Expense>Admissions>Wages	107,670.00			107,670.00
80-839-92	Admin Expense>Admissions>PTO Accrual	12,288.00			12,288.00
80-840-80	Admin Expense>Business Office>Wages	43,566.00		71,201.00	114,767.00
			RJE - 8	71,201.00	
80-840-92	Admin Expense>Business Office>PTO Accrual	1,210.00			1,210.00
80-842-80	Admin Expense>Marketing>Wages	10,137.00			10,137.00
80-842-92	Admin Expense>Marketing>PTO Accrual	3.00			3.00
80-880-00	Admin Expense>Payroll Taxes	24,398.00			24,398.00
80-881-00	Admin Expense>Workers Comp	6,443.00			6,443.00 19,764.00
80-882-00	Admin Expense>Health Insurance	19,764.00		(721.00)	0.00
80-883-00	Admin Expense>Other Benefits	721.00	RJE - 1	(721.00)	0.00
		0.00	KJE - I	51.00	51.00
85-100-00	Miscellaneous	0.00	RJE - 1	51.00	31.00
	T the self-december	0.00	NJL - I	894.00	894.00
85-204-00	Training and Education	0.00	RJE - 1	894.00	0000
05 045 00	Parkers and Charles	0.00		5,523.00	5,523.00
85-245-00	Background Checks	0.00	RJE - 1	5,523.00	0,020.00
95 257 00	Employee Physicals	0.00		95.00	95.00
85-257-00	ьтироусс г пуэтоагэ	3.50	RJE - 1	95.00	
91-121-00	Property Expense>Rent	1,224,135.00			1,224,135.00
91-121-00	Property Expense>RE Taxes	77,372.00			77,372.00
91-261-00	Property Expense>Personal Prop Taxes	8,153.00			8,153.00
92-000-00	Depreciation Expense	17,476.00			17,476.00
93-000-00	Amortization Expense	62,000.00			62,000.00
94-000-00	Interest Expense	16,031.00			16,031.00
5-1 550 50		•			

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
Marcum 101	Employee Food	0.00		240.00	240.00
	,,		RJE - 1	240.00	
Marcum 102	Flowers, cards, etc.	0.00		987.00	987.00
***************************************	,		RJE - 1	987.00	
Marcum 103	Holiday Party	0.00		2,173.00	2,173.00
	•		RJE - 1	2,173.00	
Marcum 104	Equipment Lease	0.00		7,733.00	7,733.00
	• •		RJE - 4	7,733.00	
Marcum 105	Drug Administering Expense	0.00			0.00
Marcum 106	Cell Phone	0.00		2,173.00	2,173.00
			RJE - 3	2,173.00	
Marcum 107	Discriminatory Bonus	0.00		1,000.00	1,000.00
	•		RJE - 1	1,000.00	
Marcum 108	Employee Relations	0.00		1,044.00	1,044.00
	• •		RJE - 1	1,044.00	
Marcum 109	Subscriptions	0.00		41.00	41.00
	·		RJE - 6	41.00	
Marcum 110	Chamber Dues	0.00		390.00	390.00
			RJE - 6	390.00	
Marcum 111	Dentist	0.00		10,755.00	10,755.00
			RJE - 7	10,755.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client:

88 Clark Operating, LLC Medicaid - 88 Clark Operating, LLC 9/30/2018 Engagement:

Period Ending: Trial Balance: A.01 - TB-CCNH

Marcount Description Des	Trial Balance:	A.01 - TB-CCNH				
Group (10-A) Salaries and Wages 163.995.00 (71.201.00) 92.762.00	Workpaper:	A.03 - Grouping Schedule			_	
Subgroup 17 A Subgroup 17 Administrators 163.983.00 (71.201.00) 92.762.00	Account	Description		JE Ref#		
Subgroup [2] Administrators 163,963,00 R, E - 8 (17,201,00) 92,762,00			9/30/2018		9/30/2018	9/30/2018
Subgroup [2] Administrators 163.963.00 RLF -8 (71.201.00) 92.762.00						
80-811-92	Group : [10-A]	_				
Selection Administrators	•		402.002.00		/71 201 00\	92 762 00
	80-811-80	Admin Expense>Director>Wages	103,903.00	OIE 0		32,702.00
Subproup [4] Other Administrative Salaries			4 000 00	KJE - 0	,	1 002 00
Subprops		- · ·		_		
Marie Expenses Dusiness Office PTO Accrual 1,210.00 1,210.	Subtotal [2]	Administrators	165,055.00	-	(11,201.00)	
Bos 40-02		On the Australia Colonia				
Ric 8			42 566 00		71 201 00	114 767 00
	80-840-80	Admin Expense>Business Office>wages	43,300.00	DIE 9	· ·	(14,101.00
Subproup : [8] Pod Service Supervisor 58,301.00 0.00 58,301.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 0.00 1,886.00 0.00		A L C F C C P C C C P C P C P C P C P C P C	1 210 00	NJE - 0	·	1 210 00
Subgroup [RB] Pood Service Supervisor 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 1,886.00 0.00 0.00 1,886.00 0				_		
70.811-90 Dislay Expense-Director-PTO Accrusi 1,886 00 0.00 1,886 00	Subtotal [4]	Other Administrative Salaries	44,770.00	_	71,201.00	
To 341-90 Dislay Expense-Director-PTO Accrusi 1,885 00 0.00 58,301 00	0 1	Food Consider Concessions				
1,986 0	•	•	58 301 00		0.00	58.301.00
Subtoral [BB] Food Service Supervisor 60,187.00 0,00 60,187.00		· · · · · · · · · · · · · · · · · · ·	·			
Subgroup [5C] Dietary Expense-Aide-Wages 106,917.00 0.00 106,917.00 0.00 2,066.00 0.00		- · ·		-		
Delary Expense>Aider-Wages 109.917.00 0.00 109.917.00 0.00 2.066.00 0.00 0.006.00 0.006.00 0.006.00 0.006.00 0.000 0.006.00 0.000	Subtotal [5B]	Food Service Supervisor	00,107.00	_		
Delary Expense>Aider-Wages 109.917.00 0.00 109.917.00 0.00 2.066.00 0.00 0.006.00 0.006.00 0.006.00 0.006.00 0.000 0.006.00 0.000	Cubarana (ICC)	Distant Markore				
Delay Expense-Adds-PTO Accrual 2,066.00 0.00 0.00 0.		-	106 917 00		0.00	106.917.00
128,571.00 128		• •				2.066.00
Dietary Expenses Color PTO Accrual 2,854.00 0.00 2854.00 0.00 240,408.00 0.00 240,408.00 0.00 240,408.00 0.00 240,408.00 0.00 240,408.00 0.00 240,408.00 0.00		• •				-,
Subgroup [65] Other Housekeeping Workers 240,408.00 0.00 179,451.00 0.00 179,451.00 0.00 179,451.00 0.00 179,451.00 0.00 179,451.00 0.00 179,451.00 0.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 183,797.00 0.00 183,797.00 0.00 183,797.00 0.00 183,797.00 0.00 183,797.00 0.00						
Subgroup : [6B] Other Housekeeping Workers 179,451.00 0.00 179,451.00 1.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 4.346.00 0.00 183,797.00 0.00 183,797.00 0.00 183,797.00 0.00 183,797.00 0.00 183,797.00 0		- · ·		_		
	Suptotal [50]	Dietary Workers	240,400.00	-		
	C., b	Other Heusekeening Morkers				
Page			179 451 00		0.00	179,451.00
Subgroup : [7A] Engineer or Chief of Maintenance Fabril 20		. • .	,			4,346.00
Subgroup : [7A] Engineer or Chief of Maintenance S2,239.00 0.00 52,239.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 820.00 0.00 0.00 820.00 0.00	_			_	0.00	183,797.00
75-811-80 Maintenance Expense>Director>Wages 52,239.00 0.00 52,239.00 75-811-92 Maintenance Expense>Director>PTO Accrual 820.00 0.00 0.00 Subtotal [7A] Engineer or Chief of Maintenance 53,059.00 0.00 0.00 Subgroup: [7B] Other Maintenance Workers 28,524.00 0.00 28,524.00 75-829-92 Maintenance Expense>Staff>Vages 28,524.00 0.00 541.00 Subtotal [7B] Other Maintenance Workers 29,065.00 0.00 29,065.00 Subgroup: [12A] Director of Nurses/Assistant Director 106,815.00 0.00 0.00 0.00 Subgroup: [12A] Director of Nurses/Assistant Director 106,815.00 0.00 0.00 0.00 Subgroup: [12A] Nursing Admin Expense>Director>Wages 106,815.00 0.00 0.00 0.00 Subgroup: [12A] Nursing Admin Expense>Director>PTO Accrual 7,173.00 0.00 7,173.00 Subgroup: [12A] Director of Nurses/Assistant Director>PTO Accrual 7,173.00 0.00 7,173.00 Subgroup: [12B] Nursing Admin Expense>Assistant Director>PTO Accrual 6,138.00 0.00 6,138.00 Subgroup: [12B] Director of Nurses/Assistant Director>PTO Accrual 6,138.00 0.00 6,138.00 Subgroup: [12B1] RNs - Direct Care 157,798.00 0.00 157,798.00 Subgroup: [12B1] RNs - Direct Care 563,382.00 0.00 63,382.00 Subgroup: [12B2] RNs - Direct Care 563,382.00 0.00 12,484.00 Subgroup: [12B2] RNs - Administrative 12,484.00 0.00 63,382.00 Subgroup: [12B2] RNs - Administrative 12,484.00 0.00 12,484.00 Subgroup: [12B2] RNs - Administrative 12,484.00 0.00 0.00 12,484.00 Subgroup: [12B2] RNs - Administrative 12,484.00 0.00 0.00 12,484.00 Subgroup: [12B2] RNs - Administrative 12,484.00 0.00 0.00 0.00 0.00 0.00 Subgroup: [12B2] RNs - Administrative	Suprotai [66]	Other Hodsekeeping Workers		-		
75-811-80 Maintenance Expense>Director>Wages 52,239.00 0.00 52,239.00 75-811-92 Maintenance Expense>Director>PTO Accrual 820.00 0.00 0.00 Subtotal [7A] Engineer or Chief of Maintenance 53,059.00 0.00 0.00 Subgroup: [7B] Other Maintenance Workers 28,524.00 0.00 28,524.00 75-829-92 Maintenance Expense>Staff>PTO Accrual 541.00 0.00 541.00 Subgroup: [12A] Director of Nurses/Assistant Director 0.00 0.00 0.00 Subgroup: [12A] Director of Nurses/Assistant Director 0.00 0.00 0.00 Subgroup: [12A] Director of Nurses/Assistant Director 0.00 0.00 0.00 Subgroup: [12A] Director of Nurses/Assistant Director 0.00 0.00 0.00 Subgroup: [12A] Director of Nurses/Assistant Director>PTO Accrual 7.173.00 0.00 7.173.00 Subgroup: [12A] Nursing Admin Expense>Director>PTO Accrual 7.173.00 0.00 7.173.00 Subgroup: [12B] Nursing Admin Expense>Assistant Director>PTO Accrual 7.173.00 0.00 9.1,225.00 Subgroup: [12B] Director of Nurses/Assistant Director>PTO Accrual 6.138.00 0.00 6.138.00 Subgroup: [12B1] RNs - Direct CorPTO Accrual 6.115.00 0.00 6.115.00 Subgroup: [12B1] RNs - Direct Care 563,362.00 0.00 369,965.00 Subgroup: [12B1] RNs - Direct Care 563,362.00 0.00 563,362.00 Subgroup: [12B2] RNs - Administrative 1.2484.00 0.00 563,362.00 Subgroup: [12B2] RNs - Administrative 1.2484.00 0.00 12,484.00 Subgroup: [12B2] RNs - Administrative 1.2484.00 0.00 1.2484.00 Subgroup: [12B2] RNs - Administrative 1.2484.00 0.00 0.00 1.2484.00 Subgroup	Subgroup : F7A1	Engineer or Chief of Maintenance				
Subgroup [78] Other Maintenance Expense>Director>PTO Accrual 620.00 0.00 53,089.00		•	52.239.00		0.00	52,239.00
Subtotal [7A] Engineer or Chief of Maintenance 53,059,000 0.00 53,059,000		•	·		0.00	820.00
Subgroup: [7B] Other Maintenance Expense>Staff>Wages 28,524.00 0.00 28,524.00 75-829-80 Maintenance Expense>Staff>PTO Accrual 541.00 0.00 541.00 Subtotal [7B] Other Maintenance Workers 29,065.00 0.00 29,065.00 Subgroup: [12A] Director of Nurses/Assistant Director 61-811-80 Nursing Admin Expense>Director>PTO Accrual 7,173.00 0.00 106,815.00 61-811-92 Nursing Admin Expense>Director>PTO Accrual 7,173.00 0.00 91,225.00 61-812-92 Nursing Admin Expense>Assistant Director>Wages 91,225.00 0.00 6,138.00 Subtotal [12A] Director of Nurses/Assistant Director 211,351.00 0.00 211,351.00 Subgroup: [12B1] RNs - Direct Care 0.00 157,798.00 0.00 157,798.00 60-808-80 Nursing Expense>RN>PTO Accrual 6,115.00 0.00 6,115.00 60-809-92 Nursing Expense>RN>PTO Accrual 12,484.00 0.00 12,484.00 Subgroup: [12B2] RNs - Direct Care 563,362.00				-	0.00	53,059.00
75-829-80 Maintenance Expense>Staff>Wages 28,524.00 0.00 28,524.00 0.00 541.00 0.00 541.00 0.00 541.00 0.00 0.00 541.00 0.00	Subtotal [/A]	Engineer of One; of manifestation		-		
75-829-80 Maintenance Expense>Staff>Wages 28,524.00 0.00 28,524.00 0.00 541.00 0.00 541.00 0.00 541.00 0.00 541.00 0.00	Subgroup : I7B1	Other Maintenance Workers				
Subtotal [7B] Other Maintenance Expense>Staff>PTO Accrual 541.00 0.00 29,065.00 0.00 29,065.00 0.00 29,065.00 0.00 29,065.00 0.00 29,065.00 0.00 29,065.00 0.00 29,065.00 0.00 106,815.00 0.00 106,815.00 0.00 0.00 106,815.00 0.			28,524.00		0.00	28,524.00
Subgroup : [12A] Director of Nurses/Assistant Director 29,065.00 0.00 29,065.00 61-811-80 Nursing Admin Expense>Director>Wages 106,815.00 0.00 106,815.00 61-811-92 Nursing Admin Expense>Director>PTO Accrual 7,173.00 0.00 7,173.00 61-812-80 Nursing Admin Expense>Assistant Director>Wages 91,225.00 0.00 91,225.00 61-812-92 Nursing Admin Expense>Assistant Director>PTO Accru. 6,138.00 0.00 6,138.00 Subtotal [12A] Director of Nurses/Assistant Director 211,351.00 0.00 211,351.00 Subgroup: [12B1] RNs - Direct Care			541.00		0.00	541.00
Subgroup [12A] Director of Nurses/Assistant Director		·		-	0.00	29,065.00
1-811-80 Nursing Admin Expense>Director>Wages 106,815.00 0.00 106,815.00 106,805.00 106,815.00	Oubtotut [10]			_		
1-811-80 Nursing Admin Expense>Director>Wages 106,815.00 0.00 106,815.00 106,805.00 106,815.00	Subaroup · [12A]	Director of Nurses/Assistant Director				
1-811-92 Nursing Admin Expense>Director>PTO Accrual 7,173.00 0.00 7,173.00 -812-80 Nursing Admin Expense>Assistant Director>Wages 91,225.00 0.00 91,225.00 -812-92 Nursing Admin Expense>Assistant Director>PTO Accru 6,138.00 0.00 6,138.00 -812-92 Nursing Admin Expense>Assistant Director 211,351.00 0.00 211,351.00 -808-80 Director of Nurses/Assistant Director 211,351.00 0.00 211,351.00 -808-80 Nursing Expense>RN>Wages 157,798.00 0.00 0.00 6,115.00 -808-92 Nursing Expense>RN>PTO Accrual 6,115.00 0.00 0.00 386,965.00 -808-92 Nursing Expense>RN Supervisor>Wages 386,965.00 0.00 386,965.00 -808-99 Nursing Expense>RN Supervisor>PTO Accrual 12,484.00 0.00 12,484.00 -809-99 Nursing Expense>RN Supervisor>PTO Accrual 563,362.00 0.00 563,362.00 -808-99 RNs - Direct Care 563,362.00 0.00 563,362.00 -808-99 Nursing Admin Expense>MDS / RNAC>PTO Accrual 279.00 0.00 279.00 -808-99 RNs - Administrative 279.00 0.00 279.00 -808-90 Nursing Admin Expense>MDS / RNAC>PTO Accrual 279.00 0.00 279.00 -808-90 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 -808-90 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 2,462.00 -808-90 Nursing Admin Expense>Staff Coordinator>Wages 75,258.00 0.00 75,258.00 -808-90 Nursing Admin Expense>Staff Devel Director>PTO Accrual 2,462.00 0.00 2,462.00 -808-80 Nursing Admin Expense>Staff Devel Director>PTO Accrual 2,462.00 0.00 2,462.00 -808-80 Nursing Admin Expense>Staff Devel Director>PTO Accrual 2,462.00 0.00 2,462.00 -808-80 Nursing Admin Expense>Staff Devel Director>PTO Accrual 2,462.00 0.00 2,462.00 -808-80 Nursing Admin Expense>Staff Devel Director>PTO Accrual 2,462.00 0.00 2,462.00 -808-80 Nursing Admin Expense>Staff Devel Director>PTO Accrual 2,462.00 0.00 2,462.00 -808-80 Nursing Admin Expense>Staff Devel Direc			106,815.00		0.00	106,815.00
61-812-80 Nursing Admin Expense>Assistant Director>Wages 91,225.00 0.00 51,225.00			7,173.00		0.00	7,173.00
Subtrotal [12A] Director of Nurses/Assistant Director Director Directo			91,225.00		0.00	91,225.00
Subtotal [12A] Director of Nurses/Assistant Director 211,351.00 0.00 211,351.00 Subgroup : [12B1] RNs - Direct Care </td <td></td> <td>•</td> <td>6,138.00</td> <td></td> <td>0.00</td> <td>6,138.00</td>		•	6,138.00		0.00	6,138.00
Subgroup : [12B1] RNs - Direct Care 157,798.00 0.00 157,798.00 60-808-80 Nursing Expense>RN>PTO Accrual 6,115.00 0.00 6,115.00 60-809-82 Nursing Expense>RN Supervisor>Wages 386,965.00 0.00 336,965.00 60-809-92 Nursing Expense>RN Supervisor>PTO Accrual 12,484.00 0.00 12,484.00 Subgroup : [12B1] RNs - Direct Care 563,362.00 0.00 563,362.00 Subgroup : [12B2] RNs - Administrative 123,830.00 0.00 123,830.00 61-817-92 Nursing Admin Expense>MDS / RNAC>PTO Accrual 279.00 0.00 123,830.00 61-823-80 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 61-824-92 Nursing Admin Expense>Staff Devel Director>Wages 75,258.00 0.00 75,258.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Accrusity Adminity Adminity Expense>Staff Devel Director>PTO Accrusity Adminity Adminity Expense>Staff Devel Director>PTO Accrusity Adminity Expense>Staff Devel Director>PTO Accrusity Adminity Expense>Staff Devel Dire		•	211,351.00	_	0.00	211,351.00
60-808-80 Nursing Expense>RN>Wages 157,798.00 0.00 157,798.00 60-808-92 Nursing Expense>RN>PTO Accrual 6,115.00 0.00 6,115.00 60-809-80 Nursing Expense>RN Supervisor>Wages 386,965.00 0.00 386,965.00 60-809-92 Nursing Expense>RN Supervisor>PTO Accrual 12,484.00 0.00 12,484.00 Subtotal [12B1] RNs - Direct Care 563,362.00 0.00 563,362.00 Subgroup: [12B2] RNs - Administrative 0.00 123,830.00 61-817-80 Nursing Admin Expense>MDS / RNAC>Wages 123,830.00 0.00 123,830.00 61-817-92 Nursing Admin Expense>NDS / RNAC>PTO Accrual 279.00 0.00 279.00 61-823-80 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 61-824-80 Nursing Admin Expense>Staff Coordinator>PTO Accrus 2,462.00 0.00 75,258.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 2,452.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 </td <td>• • • • • • • • • • • • • • • • • • • •</td> <td></td> <td></td> <td>-</td> <td></td> <td></td>	• • • • • • • • • • • • • • • • • • • •			-		
60-808-80 Nursing Expense>RN>Wages 157,798.00 0.00 157,798.00 60-808-92 Nursing Expense>RN>PTO Accrual 6,115.00 0.00 6,115.00 60-809-80 Nursing Expense>RN Supervisor>Wages 386,965.00 0.00 386,965.00 60-809-92 Nursing Expense>RN Supervisor>PTO Accrual 12,484.00 0.00 12,484.00 Subtotal [12B1] RNs - Direct Care 563,362.00 0.00 563,362.00 Subgroup: [12B2] RNs - Administrative 0.00 123,830.00 61-817-80 Nursing Admin Expense>MDS / RNAC>Wages 123,830.00 0.00 123,830.00 61-817-92 Nursing Admin Expense>NDS / RNAC>PTO Accrual 279.00 0.00 279.00 61-823-80 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 61-824-80 Nursing Admin Expense>Staff Coordinator>PTO Accrus 2,462.00 0.00 75,258.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 2,452.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 </td <td>Subgroup : [12B1]</td> <td>RNs - Direct Care</td> <td></td> <td></td> <td></td> <td></td>	Subgroup : [12B1]	RNs - Direct Care				
60-808-92 Nursing Expense>RN>PTO Accrual 6,115.00 0.00 6,115.00 60-809-80 Nursing Expense>RN Supervisor>Wages 386,965.00 0.00 386,965.00 60-809-92 Nursing Expense>RN Supervisor>PTO Accrual 12,484.00 0.00 12,484.00 Subtotal [12B1] RNs - Direct Care 563,362.00 0.00 563,362.00 Subgroup : [12B2] RNs - Administrative 0.00 123,830.00 0.00 123,830.00 61-817-80 Nursing Admin Expense>MDS / RNAC>Wages 123,830.00 0.00 279.00 61-817-92 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 61-823-80 Nursing Admin Expense>Staff Coordinator>PTO Accrus 2,462.00 0.00 2,462.00 61-824-80 Nursing Admin Expense>Staff Devel Director>Wages 75,258.00 0.00 1,434.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 2,55,174.00			157,798.00		0.00	157,798.00
60-809-80 Nursing Expense>RN Supervisor>Wages 386,965.00 0.00 386,965.00 60-809-92 Nursing Expense>RN Supervisor>PTO Accrual 12,484.00 0.00 12,484.00 Subtotal [12B1] RNs - Direct Care 563,362.00 0.00 563,362.00 Subgroup : [12B2] RNs - Administrative			6,115.00		0.00	6,115.00
60-809-92 Subtotal [12B1] Nursing Expense>RN Supervisor>PTO Accrual 12,484.00 0.00 12,484.00 Subgroup: [12B2] RNs - Direct Care 563,362.00 0.00 563,362.00 Subgroup: [12B2] RNs - Administrative 123,830.00 0.00 123,830.00 61-817-92 Nursing Admin Expense>MDS / RNAC>PTO Accrual 279.00 0.00 279.00 61-829-80 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 61-823-92 Nursing Admin Expense>Staff Coordinator>PTO Accrus 2,462.00 0.00 2,462.00 61-824-80 Nursing Admin Expense>Staff Devel Director>Wages 75,258.00 0.00 1,434.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Accrus 1,434.00 0.00 255,174.00		• .	386,965.00		0.00	386,965.00
Subtotal [12B1] RNs - Direct Care 563,362.00 0.00 563,362.00 Subgroup : [12B2] RNs - Administrative		- · · · · · · · · · · · · · · · · · · ·	12,484.00	_	0.00	12,484.00
Subgroup : [12B2] RNs - Administrative 123,830.00 0.00 123,830.00 61-817-80 Nursing Admin Expense>MDS / RNAC>PTO Accrual 279.00 0.00 279.00 61-817-92 Nursing Admin Expense>MDS / RNAC>PTO Accrual 279.00 0.00 51,911.00 61-823-80 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 61-823-92 Nursing Admin Expense>Staff Coordinator>PTO Accrusic 2,462.00 0.00 2,462.00 61-824-80 Nursing Admin Expense>Staff Devel Director>Wages 75,258.00 0.00 75,258.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Accrusic 1,434.00 0.00 1,434.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Accrusics 1,434.00 0.00 2,551,740		RNs - Direct Care	563,362.00		0.00	563,362.00
61-817-80 Nursing Admin Expense>MDS / RNAC>Wages 123,830.00 0.00 123,830.00 61-817-92 Nursing Admin Expense>MDS / RNAC>PTO Accrual 279.00 0.00 279.00 61-823-80 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 61-823-92 Nursing Admin Expense>Staff Coordinator>PTO Accrus 2,462.00 0.00 2,462.00 61-824-80 Nursing Admin Expense>Staff Devel Director>Wages 75,258.00 0.00 75,258.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 2,451.40 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 2,551.74.00				•		
61-817-80 Nursing Admin Expense>MDS / RNAC>Wages 123,830.00 0.00 123,830.00 61-817-92 Nursing Admin Expense>MDS / RNAC>PTO Accrual 279.00 0.00 279.00 61-823-80 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 61-823-92 Nursing Admin Expense>Staff Coordinator>PTO Accrus 2,462.00 0.00 2,462.00 61-824-80 Nursing Admin Expense>Staff Devel Director>Wages 75,258.00 0.00 75,258.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 2,451.40 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 2,551.74.00	Subgroup : [12B2]	RNs - Administrative				
61-817-92 Nursing Admin Expense>MDS / RNAC>PTO Accrual 279.00 0.00 279.00 61-823-80 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 61-823-92 Nursing Admin Expense>Staff Coordinator>PTO Accrui 2,462.00 0.00 2,462.00 61-824-80 Nursing Admin Expense>Staff Devel Director>Wages 75,258.00 0.00 1,434.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 255.174.00			123,830.00			· ·
61-823-80 Nursing Admin Expense>Staff Coordinator>Wages 51,911.00 0.00 51,911.00 61-823-92 Nursing Admin Expense>Staff Coordinator>PTO Accrus 2,462.00 0.00 2,462.00 61-824-80 Nursing Admin Expense>Staff Devel Director>Wages 75,258.00 0.00 75,258.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 1,434.00 255.174.00 255.174.00 0.00 255.174.00			279.00			
61-823-92 Nursing Admin Expense>Staff Coordinator>PTO Accrus 2,462.00 0.00 2,462.00 61-824-80 Nursing Admin Expense>Staff Devel Director>Wages 75,258.00 0.00 75,258.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 1,434.00 255.174.00 0.00 255.174.00 0.00 255.174.00		•	51,911.00		0.00	•
61-824-80 Nursing Admin Expense>Staff Devel Director>Wages 75,258.00 0.00 75,258.00 61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 1,434.00		· · · · · · · · · · · · · · · · · · ·	2,462.00		0.00	
61-824-92 Nursing Admin Expense>Staff Devel Director>PTO Acc 1,434.00 0.00 1,434.00 0.00 255 174.00					0.00	
255 174 00			1,434.00		0.00	
		-			0.00	255,174.00
	, ()					

Subgroup : [12C1] LPNs - Direct Care

60-805-80	Nursing Expense>LPN>Wages	1,012,542.00		0.00	1,012,542.00
60-805-92	Nursing Expense>LPN>PTO Accrual	41,624.00		0.00	41,624.00
Subtotal [12C1]	LPNs - Direct Care	1,054,166.00		0.00	1,054,166.00
• •	_				
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,187,949.00		0.00	1,187,949.00
60-801-92	Nursing Expense>CNA>PTO Accrual	42,425.00		0.00	42,425.00
Subtotal [12D]	Aides and Attendants	1,230,374.00		0.00	1,230,374.00
	-				
Subgroup : [12H]	Recreation Workers				
71-811-80	Activity Expense>Director>Wages	47,001.00		0.00	47,001.00
71-811-92	Activity Expense>Director>PTO Accrual	1,717.00		0.00	1,717.00
71-831-80	Activity Expense>Aide>Wages	64,925.00		0.00	64,925.00
71-831-92	Activity Expense>Aide>PTO Accrual	984.00		0.00	984.00
	Recreation Workers	114,627.00		0.00	114,627.00
Subtotal [12H]	Recieation Monvers	114021100			
Outrous a MOM	Carial Markers/Case Management				
Subgroup : [12M]	Social Workers/Case Management	65,869.00		0.00	65,869.00
69-811-80	Social Services Expense>Director>Wages	4,464.00		0.00	4,464.00
69-811-92	Social Services Expense>Director>PTO Accrual			0.00	70,333.00
Subtotal [12M]	Social Workers/Case Management	70,333.00			
Subgroup : [12N]	Marketing	10 107 00		0.00	10.137.00
80-842-80	Admin Expense>Marketing>Wages	10,137.00			3.00
80-842-92	Admin Expense>Marketing>PTO Accrual	3.00		0.00	
Subtotal [12N]	Marketing	10,140.00		0.00	10,140.00
Subgroup : [120]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	36,817.00		0.00	36,817.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrus	848.00		0.00	848.00
80-839-80	Admin Expense>Admissions>Wages	107,670.00		0.00	107,670.00
80-839-92	Admin Expense>Admissions>PTO Accrual	12,288.00		0.00	12,288.00
Subtotal [120]	Other	157,623.00		0.00	157,623.00
012101111111111111111111111111111111111	•				
Total [10-A]	Salaries and Wages	4,443,497.00		0.00	4,443,497.00
1044. [10.74]	•				***************************************
Croup : [42 D]	Professional Fees				
Group : [13-B]	Dentist				
Subgroup : [2]		0.00		10,755.00	10,755.00
Marcum 111	Dentist	0.00	RJE - 7	10,755.00	
	-	0.00	INUL - I	10,755.00	10,755.00
Subtotal [2]	Dentist	0.00		10,700.00	
Subgroup : [5A]	PT - Resident Care	0.40.004.00		0.00	0.40.004.00
65-000-00	PT Expense	243,901.00			
Outstand PEAT				0.00	243,901.00
Subtotal [5A]	PT - Resident Care	243,901.00		0.00	243,901.00
Subtotal [5A]	PT - Resident Care	243,901.00			
Subtotal [5A] Subgroup : [8A]	PT - Resident Care Medical Director			0.00	243,901.00
		51,250.00		0.00	243,901.00 51,250.00
Subgroup : [8A]	Medical Director			0.00	243,901.00
Subgroup : [8A] 61-750-00	Medical Director Nursing Admin Expense>Medical Director	51,250.00		0.00	243,901.00 51,250.00
Subgroup : [8A] 61-750-00 Subtotal [8A]	Medical Director Nursing Admin Expense>Medical Director	51,250.00		0.00 0.00	243,901.00 51,250.00 51,250.00
Subgroup : [8A] 61-750-00	Medical Director Nursing Admin Expense>Medical Director Medical Director	51,250.00		0.00	243,901.00 51,250.00 51,250.00 47,673.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care	51,250.00 51,250.00		0.00 0.00	243,901.00 51,250.00 51,250.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A] 67-000-00	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense	51,250.00 51,250.00 47,673.00		0.00	243,901.00 51,250.00 51,250.00 47,673.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A] 67-000-00 Subtotal [9A]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care	51,250.00 51,250.00 47,673.00		0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A] 67-000-00 Subtotal [9A] Subgroup : [10A]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care	51,250.00 51,250.00 47,673.00		0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A] 67-000-00 Subtotal [9A] Subgroup : [10A] 66-000-00	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense	51,250.00 51,250.00 47,673.00 47,673.00		0.00 0.00 0.00 0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A] 67-000-00 Subtotal [9A] Subgroup : [10A]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care	51,250.00 51,250.00 47,673.00 47,673.00		0.00 0.00 0.00 0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A] 67-000-00 Subtotal [9A] Subgroup : [10A] 66-000-00 Subtotal [10A]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care	51,250.00 51,250.00 47,673.00 47,673.00		0.00 0.00 0.00 0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT - Resident Care OT - Resident Care OT - Resident Care	51,250.00 51,250.00 47,673.00 47,673.00		0.00 0.00 0.00 0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A] 67-000-00 Subtotal [9A] Subgroup : [10A] 66-000-00 Subtotal [10A]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00	RJE - 7	0.00 0.00 0.00 0.00 0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A] 67-000-00 Subtotal [9A] Subgroup : [10A] 66-000-00 Subtotal [10A] Subgroup : [12] 60-206-00	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care OT Expense OT - Resident Care	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 16,728.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A] 67-000-00 Subtotal [9A] Subgroup : [10A] 66-000-00 Subtotal [10A] Subgroup : [12] 60-206-00	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 16,728.00 20,115.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 (10,755.00) (10,755.00) 0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 5,973.00
Subgroup : [8A] 61-750-00 Subtotal [8A] Subgroup : [9A] 67-000-00 Subtotal [9A] Subgroup : [10A] 66-000-00 Subtotal [10A] Subgroup : [12] 60-206-00	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care OT Expense OT - Resident Care	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 16,728.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 (10,755.00) (10,755.00)	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 5,973.00 20,115.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12] 60-206-00 60-212-00 Subtotal [12]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants Other	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 16,728.00 20,115.00 36,843.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 (10,755.00) (10,755.00) (10,755.00)	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 5,973.00 20,115.00 26,088.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12] 60-206-00	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 16,728.00 20,115.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 (10,755.00) (10,755.00) 0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 5,973.00 20,115.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12] 60-206-00 60-212-00 Subtotal [12] Total [13-B]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants Other Professional Fees	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 16,728.00 20,115.00 36,843.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 (10,755.00) (10,755.00) (10,755.00)	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 5,973.00 20,115.00 26,088.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12] 60-206-00 60-212-00 Subtotal [12] Total [13-B] Group: [15]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants Other Professional Fees Expenditures Other than Salaries	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 16,728.00 20,115.00 36,843.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 (10,755.00) (10,755.00) (10,755.00)	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 5,973.00 20,115.00 26,088.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12] 60-206-00 60-212-00 Subtotal [12] Total [13-B]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants Other Professional Fees Expenditures Other than Salaries Workmen's Compensation	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 16,728.00 20,115.00 36,843.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 (10,755.00) (10,755.00) 0.00 (10,755.00)	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 275,922.00 2,973.00 20,115.00 26,088.00 655,589.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12] 60-206-00 60-212-00 Subtotal [12] Total [13-B] Group: [15]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants Other Professional Fees Expenditures Other than Salaries	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 16,728.00 20,115.00 36,843.00 655,589.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 (10,755.00) (10,755.00) 0.00 (10,755.00)	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 2,0115.00 26,088.00 655,589.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12] 60-206-00 60-212-00 Subtotal [12] Total [13-B] Group: [15] Subgroup: [1A1]	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants Other Professional Fees Expenditures Other than Salaries Workmen's Compensation	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 26,728.00 20,115.00 36,843.00 655,589.00 82,480.00 1,842.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 (10,755.00) (10,755.00) 0.00 (10,755.00) 0.00	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 2,0115.00 26,088.00 655,589.00 82,480.00 1,842.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12] 60-206-00 60-212-00 Subtotal [12] Total [13-B] Group: [15] Subgroup: [1A1] 61-881-00	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants Other Professional Fees Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 275,922.00 20,115.00 36,843.00 655,589.00 82,480.00 1,842.00 7,389.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 20,115.00 26,088.00 655,589.00 82,480.00 1,842.00 7,389.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12] 60-206-00 60-212-00 Subtotal [12] Total [13-B] Group: [15] Subgroup: [1A1] 61-881-00 69-881-00	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT - Resident Care OT - Resident Care OT expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants Other Professional Fees Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 26,728.00 20,115.00 36,843.00 655,589.00 82,480.00 1,842.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	243,901.00 51,250.00 61,250.00 47,673.00 47,673.00 275,922.00 275,922.00 20,115.00 26,088.00 655,589.00 82,480.00 1,842.00 7,389.00 2,819.00
Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [12] 60-206-00 60-212-00 Subtotal [12] Total [13-B] Group: [15] Subgroup: [1A1] 61-881-00 69-881-00 70-881-00	Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT - Resident Care OT - Resident Care OT expense OT - Resident Care Other Nursing Expense>Clinical Services Nursing Expense>Clinical Consultants Other Professional Fees Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp	51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 275,922.00 20,115.00 36,843.00 655,589.00 82,480.00 1,842.00 7,389.00	RJE - 7	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	243,901.00 51,250.00 51,250.00 47,673.00 47,673.00 275,922.00 275,922.00 2,0,115.00 26,088.00 655,589.00 82,480.00 1,842.00 7,389.00

75-881-00	Maintenance Expense>Workers Comp	1,951.00		0.00	1,951.00
80-881-00	Admin Expense>Workers Comp	6,443.00		0.00	6,443.00
Subtotal [1A1]	Workmen's Compensation	107,446.00		0.00	107,446.00
odbtotal [1A1]					
Subgroup : [1A4]	Social Security (FICA)				
•	Nursing Admin Expense>Payroll Taxes	308,030.00		0.00	308,030.00
61-880-00	•	6,418.00		0.00	6,418.00
69-880-00	Social Services Expense>Payroll Taxes	•		0.00	27,574.00
70-880-00	Dietary Expense>Payroll Taxes	27,574.00		0.00	10,489.00
71-880-00	Activity Expense>Payroll Taxes	10,489.00			
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	16,954.00		0.00	16,954.00
75-880-00	Maintenance Expense>Payroll Taxes	7,361.00		0.00	7,361.00
80-880-00	Admin Expense>Payroll Taxes	24,398.00		0.00	24,398.00
Subtotal [1A4]	Social Security (FICA)	401,224.00		0.00	401,224.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	251,352.00		0.00	251,352.00
69-882-00	Social Services Expense>Health Insurance	5,322.00		0.00	5,322.00
70-882-00	Dietary Expense>Health Insurance	22,525.00		0.00	22,525.00
		8,564.00		0.00	8,564.00
71-882-00	Activity Expense>Health Insurance			0.00	13,678.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	13,678.00			6,081.00
75-882-00	Maintenance Expense>Health Insurance	6,081.00		0.00	
80-882-00	Admin Expense>Health Insurance	19,764.00		0.00	19,764.00
Subtotal [1A5]	Health Insurance	327,286.00		0.00	327,286.00
					
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	9,203.00		(9,203.00)	0.00
01.000.00	rearrang / tarring and a second		RJE - 1	(9,203.00)	
00 000 00	Social Services Expense>Other Benefits	213.00		(213.00)	0.00
69-883-00	Social Services Expense-Other Benefits	210.00	RJE - 1	(213.00)	
		000.00	NJL - 1		0.00
70-883-00	Dietary Expense>Other Benefits	828.00		(828.00)	0.00
			RJE - 1	(828.00)	
71-883-00	Activity Expense>Other Benefits	311.00		(311.00)	0.00
			RJE - 1	(311.00)	
74-883-00	Housekeeping & Laundry Expense>Other Benefits	503.00		(503.00)	0.00
7 7 000 00	,		RJE - 1	(503.00)	
75 003 00	Maintenance Expense>Other Benefits	228.00		(228.00)	0.00
75-883-00	Maintenance Expenses Other Benefits		RJE - 1	(228.00)	
		721.00	1102 1	(721.00)	0.00
80-883-00	Admin Expense>Other Benefits	721.00	D.IE 4		5.55
			RJE - 1	(721.00)	904.00
85-204-00	Training and Education	0.00		894,00	894.00
			RJE - 1	894.00	
85-245-00	Background Checks	0.00		5,523.00	5,523.00
	-		RJE - 1	5,523.00	
85-257-00	Employee Physicals	0.00		95.00	95.00
03-237-00	Employee i hydiodia		RJE - 1	95.00	
	-	12,007.00		(5,495.00)	6,512.00
Subtotal [1A9]	Other	12,007.00		(4) (4)	
	D. J.B. M.				
Subgroup : [1C]	Bad Debts	00 522 00		0.00	99,522.00
80-251-00	Admin Expense>Bad Debt	99,522.00			99,522.00
Subtotal [1C]	Bad Debts	99,522.00		0.00	99,022.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	64,500.00		(49,460.00)	15,040.00
	-		RJE - 2	7,240.00	
			RJE - 5	(56,700.00)	
Cubtotal (4D)	Accounting and Auditing	64,500.00		(49,460.00)	15,040.00
Subtotal [1D]	Accounting and Additing	- 1,0			
0.1	Land				
Subgroup : [1E]	Legal	3,372.00		4,525.00	7,897.00
80-238-00	Admin Expense>Legal Fees	3,372.00	D.I.C. 0		,,557.152
	-		RJE - 2	4,525.00	7,897.00
Subtotal [1E]	Legal	3,372.00		4,525.00_	7,097.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	17,433.00		0.00	17,433.00
80-208-00	Admin Expense>Equip-Rental	26,993.00		(881.00)	26,112.00
			RJE - 4	(881.00)	
Subtotal MC1	Office Supplies	44,426.00		(881.00)	43,545.00
Subtotal [1G]	Ource arbbues	77,720.00			
• • • • • • • • • • • • • • • • • • • •	Tatashara and Talamont	ı			
Subgroup : [1H1]	Telephone and Telegraph	0.747.00		(2,173.00)	6,544.00
80-231-00	Admin Expense>Telephone	8,717.00	D 15 0	• • • • • • • • • • • • • • • • • • • •	0,544.00
	_		RJE - 3	(2,173.00)	0 544 00
Subtotal [1H1]	Telephone and Telegraph	8,717.00		(2,173.00)	6,544.00
- -	_				

Subgroup : [1H2]	Cellular Phones and Beepers	0.00		2,173.00	2,173.00
Marcum 106	Cell Phone	0.00	RJE - 3	2,173.00	4,770.00
Corbando I I I I I I I	Callular Dhonos and Rooners	0.00	102 - 0	2,173.00	2,173.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	-		
Subgroup : [1K1]	Other Taxes - Income				
80-147-00	Admin Expense>Sales & Use Taxes	90.00		0.00	90.00
Subtotal [1K1]	Other Taxes - Income	90.00	_	0.00	90.00
Outrotal (1/4/1			-		
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	724,139.00		0.00	724,139.00
Subtotal [1K3]	Resident Day User Fee	724,139.00	-	0.00	724,139.00
0					
Total [15]	Expenditures Other than Salaries	1,792,729.00		(51,311.00)	1,741,418.00
• •	· •		•		
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. ar	nd General			
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	457.00	_	0.00	457.00
Subtotal [1]	Resident Travel and Entertainment	457.00		0.00	457.00
	•				
Subgroup : [2]	Holiday Parties for Staff				
Marcum 103	Holiday Party	0.00		2,173.00	2,173.00
	•		RJE - 1	2,173.00	
Subtotal [2]	Holiday Parties for Staff	0.00		2,173.00	2,173.00
	•				
Subgroup : [3]	Gifts to Staff and Residents				
Marcum 102	Flowers, cards, etc.	0.00		987.00	987.00
			RJE - 1	987.00	
Subtotal [3]	Gifts to Staff and Residents	0.00		987.00	987.00
• • •					
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	2,038.00		0.00	2,038.00
80-236-04	Admin Expense>Travel>Allowable	4,884.00		0.00	4,884.00
Subtotal [4]	Employee Travel	6,922.00		0.00	6,922.00
•					
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	2,838.00		0.00	2,838.00
80-233-00	Admin Expense>Seminars	434.00		0.00	434.00
Subtotal [5]	Education Expense	3,272.00		0.00	3,272.00
	·				
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	119.00		0.00	119.00
Subtotal [M1]	Advertising Help Wanted	119.00		0.00	119.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	11,977.00		0.00	11,977.00
Subtotal [M3]	Advertising Other	11,977.00		0.00	11,977.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	3,881.00		0.00	3,881.00
Subtotal [M7]	Postage	3,881.00		0.00	3,881.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associa				745.00
80-235-00	Admin Expense>Dues & Subscriptions	1,146.00		(431.00)	715.00
			RJE - 6	(431.00)	745.00
Subtotal [M8]	Dues and Membership Fees to Professional Associa	1,146.00		(431.00)	715.00
Subgroup : [M8A]	Dues to Chamber of Commerce				200.00
Marcum 110	Chamber Dues	0.00		390.00	390.00
			RJE - 6	390.00	390.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00		390.00	390.00
Subgroup : [M9]	Subscriptions	= = *		44.00	44.00
Marcum 109	Subscriptions	0.00	D.E. 1	41.00	41.00
			RJE - 6	41.00	41.00
Subtotal [M9]	Subscriptions	0.00		41.00	41.00
Subgroup : [M11]	Services Provided by Contract	40,000,00		0.00	46,806.00
60-230-00	Nursing Expense>Data Processing	46,806.00		0.00	3,143.00
80-210-00	Admin Expense>Internet	3,143.00		0.00	22,795.00
80-230-00	Admin Expense>Data Processing	22,795.00		Ų.UU	22,133.00

80-240-00	Admin Expense>Professional Fees	128,100.00	RJE - 2	44,935.00 (11,765.00)	173,035.00
			RJE - 5	56,700.00	
80-700-00	Admin Expense>Contracted Service	17,866.00		0.00	17,866.00
Subtotal [M11]	Services Provided by Contract	218,710.00		44,935.00	263,645.00
Subgroup : [M13]	Other				
71-202-00	Activity Expense>Resident Missing Items	(155.00)		0.00	(155.00)
80-234-00	Admin Expense>Licenses	1,177.00		0.00	1,177.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	1,458.00		0.00	1,458.00
80-243-00	Admin Expense>Late Fees	4,588.00		0.00	4,588.00
	Admin Expense>Bank Fees	3,521.00		0.00	3,521.00
80-244-00	Admin Expense>Startup Costs	3,304.00		0.00	3,304.00
80-252-00		0.00		51.00	51.00
85-100-00	Miscellaneous	0.00	RJE - 1	51.00	
		0.00	NOL - I	240.00	240.00
Marcum 101	Employee Food	0.00	RJE - 1	240.00	
		0.00	NUL - I	1,000.00	1,000.00
Marcum 107	Discriminatory Bonus	0.00	DIE 4	1,000.00	1,555.55
			RJE - 1		1,044.00
Marcum 108	Employee Relations	0.00		1,044.00	1,044.00
			RJE - 1	1,044.00	46 229 00
Subtotal [M13]	Other	13,893.00		2,335.00	16,228.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. a	260,377.00		50,430.00	310,807.00
Group : [19]	Dietary Basis for Allocation of Costs				
Group : [18] Subgroup : [2A1]	Raw Food				
	Dietary Expense>Supplements	19,150.00		0.00	19,150.00
70-177-00	* * *	301,030.00		0.00	301,030.00
70-178-00	Dietary Expense>Food	320,180,00		0.00	320,180.00
Subtotal [2A1]	Raw Food	320,100.00			
Subgroup : [2A2]	Non-Food Supplies			0.00	25 046 00
70-183-00	Dietary Expense>Supplies	25,846.00		0.00	25,846.00
Subtotal [2A2]	Non-Food Supplies	25,846.00		0.00	25,846.00
Subgroup : [2B]	Purchased Services			0.00	200.00
70-700-00	Dietary Expense>Contracted Service	300.00		0.00	300.00
Subtotal [2B]	Purchased Services	300.00		0.00	300.00
Total [18]	Dietary Basis for Allocation of Costs	346,326.00		0.00	346,326.00
	De la Sur Alleration of Conta				
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services	0.00		72,000.00	72,000.00
73-700-00	Laundry Expense>Contracted Service	0.00	RJE - 9	72,000.00	72,000.00
			KJE - 9	72,000.00	72,000.00
Subtotal [3B]	Purchased Services	0.00		12,000.00	12,000.00
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	972.00		0.00	972.00
Subtotal [3C]	Other	972.00		0.00	972.00
• •					72,972.00
Total [19]	Laundry-Basis for Allocation of Costs	972.00		72,000.00	72,972.00
Group : [20]	Housekeeping and Resident Care Basis for Allocati	on of Costs			
Subgroup : [4A1]	In-House Care Supplies				
72-183-00	Housekeeping Expense>Supplies	23,018.00		0.00	23,018.00
Subtotal [4A1]	In-House Care Supplies	23,018.00		0.00	23,018.00
Subgroup : [5A2]	Purchased from				
62-145-00	Pharmacy Expense>RX	233,868.00		0.00	233,868.00
Subtotal [5A2]	Purchased from	233,868.00		0.00	233,868.00
Subtotal [OA2]	1 groupos nom				
Subgroup : [5B]	Medicine Cabinet Drugs	44.000.00		0.00	11,927.00
62-222-00	Pharmacy Expense>OTC	11,927.00		0.00	11,927.00
Subtotal [5B]	Medicine Cabinet Drugs	11,927.00		0.00	11,927.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
60-183-00	Nursing Expense>Supplies	147,742.00		0.00	147,742.00
60-185-00	Nursing Expense>Incontinence Supplies	2,389.00		0.00	2,389.00
Subtotal [5C]	Medical and Therapeutic Supplies	150,131.00		0.00	150,131.00
• •					
Subgroup : [5E2]	Oxygen - Other				

64-223-00	Other Ancillary Expense>Oxygen	4,353.00		0.00	4,353.00
	• • • • • • • • • • • • • • • • • • • •	4,353.00		0.00	4,353.00
Subtotal [5E2]	Oxygen - Other _	4,333.00			
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	7,381.00		0.00	7,381.00
Subtotal [5F]	X-Rays and related radiological	7,381.00		0.00	7,381.00
Subtotal [51]	X-1/4/3 4110 1014104 1401010 groun				
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	12,032.00		0.00	12,032.00
Subtotal [5H]	Laboratory	12,032.00		0.00	12,032.00
Oubtotal [ori]					
Subgroup : [5l]	Recreation				042.00
71-178-00	Activity Expense>Food	213.00		0.00	213.00
71-183-00	Activity Expense>Supplies	7,271.00		0.00	7,271.00
71-700-00	Activity Expense>Contracted Service	4,845.00		0.00	4,845.00
	• •	13,811.00		0.00	13,811.00
80-232-00	Admin Expense>Cable TV				26,140.00
Subtotal [5l]	Recreation	26,140.00		0.00	26,140.00
Subgroup : [5L]	Other				
		890.00		0.00	890.00
60-205-00	Nursing Expense>Sanitation & Incineration			(6,852.00)	51,677.00
60-208-00	Nursing Expense>Equip-Rental	58,529.00		· · · · · · · · · · · · · · · · · · ·	51,077.00
			RJE - 4	(6,852.00)	
60-700-06	Nursing Expense>Contracted Service>Other	1,135.00		0.00	1,135.00
	Other	60,554.00		(6,852.00)	53,702.00
Subtotal [5L]	Outer .			<u> </u>	
				(0.050.00)	E22 552 00
Total [20]	Housekeeping and Resident Care Basis for Allocatic	529,404.00		(6,852.00)	522,552.00
	·				
C [22]	Maintenance and Property				
Group : [22]					
Subgroup : [6A]	Repairs and Maintenance				5 505 00
60-207-00	Nursing Expense>Repairs & Maint	5,525.00		0.00	5,525.00
70-207-00	Dietary Expense>Repairs & Maint	495.00		0.00	495.00
75-207-00	Maintenance Expense>Repairs & Maint	39,072.00		0.00	39,072.00
	· · · · · · · · · · · · · · · · · · ·	45,092.00		0.00	45,092.00
Subtotal [6A]	Repairs and Maintenance	45,092.00			40,002.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	36,637.00		0.00	36,637.00
	Heat	36,637.00		0,00	36,637.00
Subtotal [6B]	neat	00,007.00			
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	129,170.00		0.00	129,170.00
Subtotal [6C]	Light & Power	129,170.00		0.00	129,170.00
Subtotal [00]	Light & Fonci				
Subgroup : [6D]	Water				44.040.00
76-229-00	Utility Expense>Water/Sewer	41,043.00		0.00	41,043.00
Subtotal [6D]	Water	41,043.00		0.00	41,043.00
0					
	E. J				
Subgroup : [6E]	Equipment Lease			7 722 00	7,733.00
Marcum 104	Equipment Lease	0.00		7,733.00	7,733.00
			RJE - 4	7,733.00	
Subtotal [6E]	Equipment Lease	0.00		7,733.00	7,733.00
Captota, (cz)	E-quipmon acces				
<u> </u>	Others				
Subgroup : [6F]	Other			0.00	30,391.00
75-183-00	Maintenance Expense>Supplies	30,391.00		0.00	·
75-205-00	Maintenance Expense>Sanitation & Incineration	21,508.00		0.00	21,508.00
75-217-00	Maintenance Expense>Extermination	2,162.00		0.00	2,162.00
	Maintenance Expense>Snow Removal	9,896.00		0.00	9,896.00
75-218-00	The state of the s			0.00	7,664.00
75-219-00	Maintenance Expense>Landscaping	7,664.00			
75-220-00	Maintenance Expense>Fire Driff	1,819.00		0.00	1,819.00
75-700-00	Maintenance Expense>Contracted Service	42,971.00		0.00_	42,971.00
Subtotal [6F]	Other	116,411.00		0.00	116,411.00
Subtotal for J	Outer				
Subgroup : [7D]	Movable Equipment				,= .== a-
92-000-00	Depreciation Expense	17,476.00		0.00	17,476.00
Subtotal [7D]	Movable Equipment	17,476.00		0.00	17,476.00
Sentomi [10]					
.	O				
Subgroup : [8A]	Organization Expense			0.00	63.000.00
Subgroup : [8A] 93-000-00	Organization Expense Amortization Expense	62,000.00		0.00	62,000.00
		62,000.00 62,000.00		0.00	62,000.00 62,000.00
93-000-00	Amortization Expense				
93-000-00 Subtotal [8A]	Amortization Expense Organization Expense				
93-000-00 Subtotal [8A] Subgroup : [9]	Amortization Expense Organization Expense Rental Payments	62,000.00		0.00	62,000.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00	Amortization Expense Organization Expense Rental Payments Property Expense>Rent	62,000.00 1,224,135.00		0.00	62,000.00 1,224,135.00
93-000-00 Subtotal [8A] Subgroup : [9]	Amortization Expense Organization Expense Rental Payments	62,000.00		0.00	62,000.00

Ch	Deal actate toyon paid by Inggar			
Subgroup : [10B] 91-161-00	Real estate taxes paid by lessor Property Expense>RE Taxes	77,372.00	0.00	77,372.00
Subtotal [10B]	Real estate taxes paid by lessor	77,372.00	0.00	77,372.00
Captorartion		· · · · · · · · · · · · · · · · · · ·		
Subgroup : [10C]	Personal property taxes			
91-261-00	Property Expense>Personal Prop Taxes	8,153.00	0.00	8,153.00
Subtotal [10C]	Personal property taxes	8,153.00	0.00	8,153.00
Total [22]	Maintenance and Property	1,757,489.00	7,733.00	1,765,222.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			40 004 00
94-000-00	Interest Expense	16,031.00	0.00	16,031.00
Subtotal [12D]	Other Interest Expense	16,031.00	0.00	16,031.00
	_ ·			
Subgroup : [14A]	Insurance on Property	59,825.00	0.00	59,825.00
80-162-00	Admin Expense>Insurance - General Liability & Other	59,825.00	0.00	59,825.00
Subtotal [14A]	Insurance on Property	39,823.00		00,020.00
Subaroup : [14C2]	Other			
Subgroup : [14C3] 80-164-00	Admin Expense>Surety Bond	221.00	0.00	221.00
Subtotal [14C3]	Other	221.00	0.00	221.00
Subtotal [1400]	-			
Total [27]	Interest and Insurance	76,077.00	0.00	76,077.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicald Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(5,763,000.00)	0.00	(5,763,000.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(4,044.00)	0.00	(4,044.00)
Subtotal [1A]	Medicaid Residents (CT only)	(5,767,044.00)	0.00	(5,767,044.00)
Subgroup : [3A]	Medicare Residents (All inclusive)	10.005.450.00\	0.00	(2,335,459.00)
40-102-00	Room & Board Revenue>Medicare A	(2,335,459.00)	0.00	(2,335,459.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(2,335,459.00)		(2,300,403.00)
	Madiana and board contractual allowance			
Subgroup : [3B]	Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester	42,656.00	0.00	42,656.00
40-102-14	Medicare room and board contractual allowance	42,656.00	0.00	42,656.00
Subtotal [3B]	Medicare footh and board contractors anowance	42,000.00		
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(1,309,954.00)	0.00	(1,309,954.00)
40-105-00	Room & Board Revenue>HMO	(427,202.00)	0.00	(427,202.00)
40-109-00	Room & Board Revenue>Hospice	(114,668.00)	0.00	(114,668.00)
Subtotal [4A]	Private-pay residents and other	(1,851,824.00)	0.00	(1,851,824.00)
•				
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequester	5,023.00	0.00	5,023.00
Subtotal [4B]	Private-pay room and board contractual allowance	5,023.00	0.00	5,023.00
Subgroup : [5A]	Prescription Drugs - Medicare	(400.004.00)	0.00	(186,394.00)
41-102-00	Pharmacy Rev>Medicare A	(186,394.00)	0.00	(186,394.00)
Subtotal [5A]	Prescription Drugs - Medicare	(186,394.00)		(100,004.00)
0.1	December Davis Medicare Contractual Allowans			
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance Pharmacy Rev>Medicare A>C/A	186,394.00	0.00	186,394.00
41-102-01 Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowand		0.00	186,394.00
Subtotal [35]	1 103011ption Drags - modical o o made and and and			
Subgroup : [5C]	Prescription Drugs - Non-medicare			
41-105-00	Pharmacy Rev>HMO	(14,455.00)	0.00	(14,455.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(14,455.00)	0.00	(14,455.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allo	wance		45.050.00
41-105-01	Pharmacy Rev>HMO>C/A	15,250.00	0,00	15,250.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allo	15,250.00		15,250.00
	· · · · · · · · ·			
Subgroup : [7A]	Physical Therapy - Medicare	/27E 27E 00\	0.00	(276,375.00)
42-102-00	PT Revenue>Medicare A	(276,375.00)	0.00	(50,521.00)
42-103-00	PT Revenue>Medicare B	(50,521.00)	0.00	(326,896.00)
Subtotal [7A]	Physical Therapy - Medicare	1040,000.00/		,
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance	•		
Sandingh . f. ol	- · · · · · · · · · · · · · · · · · · ·			

			0.00	070 075 00
42-102-01	PT Revenue>Medicare A>C/A	276,375.00	0.00	276,375.00 276,375.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	276,375.00		210,310.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-105-00	PT Revenue>HMO	(50,719.00)	0.00	(50,719.00)
42-111-00	PT Revenue>Medicaid	(37,855.00)	0.00	(37,855.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(88,574.00)	0.00	(88,574.00)
	•			
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowand	ce ce		
42-105-01	PT Revenue>HMO>C/A	43,758.00	0.00	43,758.00
42-111-01	PT Revenue>Medicaid>C/A	37,855.00	0.00	37,855.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allow	81,613.00		81,613.00
Subgroup : [8A]	Speech Therapy - Medicare	(55,909.00)	0.00	(55,909.00)
44-102-00 44-103-00	ST Revenue>Medicare A ST Revenue>Medicare B	(42,332.00)	0.00	(42,332.00)
Subtotal [8A]	Speech Therapy - Medicare	(98,241.00)	0.00	(98,241.00)
Subtotal [OA]		(44)=11144		<u> </u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	55,909.00	0.00	55,909.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	55,909.00	0.00	55,909.00
Subgroup : [8C]	Speech Therapy - Non-medicare			(40.000.00)
44-105-00	ST Revenue>HMO	(12,262.00)	0.00	(12,262.00)
44-111-00	ST Revenue>Medicaid	(15,270.00)	0.00	(15,270.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(27,532.00)	0.00	(27,532.00)
	Control Thomas Norwardiana Control Allowana			
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowanc ST Revenue>HMO>C/A	7,072.00	0.00	7,072.00
44-105-01 44-111-01	ST Revenue>Medicaid>C/A	15,270.00	0.00	15,270.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowa	22,342.00	0.00	22,342.00
ountour [on]				
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(317,225.00)	0.00	(317,225.00)
43-103-00	OT Revenue>Medicare B	(58,964.00)	0.00	(58,964.00)
Subtotal [9A]	Occupational Therapy - Medicare	(376,189.00)	0.00	(376,189.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowan		0.00	317,225.00
43-102-01	OT Revenue>Medicare A>C/A	317,225.00 317,225.00	0.00	317,225.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowi	317,225.00		317,220.00
Subgroup : [90]	Occupational Therapy - Non-medicare			
Subgroup : [9C] 43-105-00	OT Revenue>HMO	(61,139.00)	0.00	(61,139.00)
43-111-00	OT Revenue>Medicaid	(48,193.00)	0.00	(48,193.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(109,332.00)	0.00	(109,332.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Alle	owance		
43-105-01	OT Revenue>HMO>C/A	50,261.00	0.00	50,261.00
43-111-01	OT Revenue>Medicaid>C/A	48,193.00	0.00	48,193.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual A_	98,454.00	0.00	98,454.00
O-h	Other Medicare			
Subgroup : [10A] 47-103-00	Other - Medicare Other Ancillary Rev>Medicare B	(3,646.00)	0.00	(3,646.00)
52-102-00	Revenue Adjustments>Medicare A	136.00	0.00	136.00
Subtotal [10A]	Other - Medicare	(3,510.00)	0.00	(3,510.00)
Odbiota, [.o. q	_			
Subgroup : [10B]	Other - Non-medicare			
45-105-00	Radiology Rev>HMO	(795.00)	0.00	(795.00)
47-104-00	Other Ancillary Revenue>Private	(1,724.00)	0.00	(1,724.00)
52-105-00	Revenue Adjustments>HMO	1,173.00	0.00	1,173.00
52-109-00	Revenue Adjustments>Hospice	1,126.00	0.00	1,126.00
52-111-00	Revenue Adjustments>Medicaid	45,779.00	0.00	45,779.00
Subtotal [10B]	Other - Non-medicare	45,559.00	0.00	45,559.00
0	Interest Income			
Subgroup : [15]	Interest Income Other Rev>Interest	(21.00)	0.00	(21.00)
51-160-00 Subtotal [15]	Interest Income	(21.00)	0.00	(21.00)
Sustatula [13]		3=.100/		
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops			
51-179-00	Other Rev>Barber & Beauty	(37.00)	0.00	(37.00)
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	(37.00)	0.00	(37.00)
	-			

	OH P			
Subgroup : [18]	Other Revenue	(178.00)	0.00	(178.00)
51-100-00 51-178-00	Other Rev>Miscellaneous Other Rev>Food	(91.00)	0.00	(91.00)
	Other Rev>Food Other Rev>Books	(34.00)	0.00	(34.00)
51-186-00		(790.00)	0.00	(790.00)
51-818-00	Other Rev>Medical Records		0.00	(1,093.00)
Subtotal [18]	Other Revenue	(1,093.00)	0.00	(1,033.00)
Total [30]	Statement of Revenue	(10,039,801.00)	0.00	(10,039,801.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-001-02	Cash>Clearing>Payroll	(448.00)	0.00	(448.00)
10-010-96	Cash>Operating>New London	203,786.00	0.00	203,786.00
10-014-00	Cash>Petty Cash Facility	300.00	0.00	300.00
10-014-96	Cash>PettyCash>New London	16,161.00	0.00	16,161.00
10-015-00	Cash>Petty Cash PNA	500.00	0.00	500.00
10-060-96	Cash>Resident Trust>New London	52,924.00	0.00	52,924.00
	Cash>Care Cost	5,000.00	0.00	5,000.00
10-061-00 Subtotal [A1]	Cash	278,223.00	0.00	278,223.00
Subtoun [A1]	04311			
Subgroup : [A2]	Resident Accounts Receivable			
11-102-00	Accounts Receivable>Medicare A	298,887.00	0.00	298,887.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	64,757.00	0.00	64,757.00
11-103-70	Accounts Receivable>Medicare B>Old A/R	17,577.00	0.00	17,577.00
11-104-00	Accounts Receivable>Private	95,810.00	0.00	95,810.00
11-104-70	Accounts Receivable>Private>Old A/R	193,079.00	0.00	193,079.00
11-105-00	Accounts Receivable>HMO	81,564.00	0.00	81,564.00
11-105-70	Accounts Receivable>HMO>Old A/R	32,672.00	0.00	32,672.00
11-109-00	Accounts Receivable>Hospice	(6,103.00)	0.00	(6,103.00)
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,224.00)	0.00	(6,224.00)
11-111-00	Accounts Receivable>Medicaid	599,597.00	0.00	599,597.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	51,995.00	0.00	51,995.00
11-112-00	Accounts Receivable>Income	138,697.00	0.00	138,697.00
11-112-70	Accounts Receivable>Income>Old A/R	(32,527.00)	0.00	(32,527.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(117,093.00)	0.00	(117,093.00)
11-123-00	Accounts Receivable>Ancillary	44,943.00	0.00	44,943.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(265,133.00)	0.00	(265,133.00)
Subtotal [A2]	Resident Accounts Receivable	1,192,498.00	0.00	1,192,498.00
• •				
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	8,623.00	0.00	8,623.00
12-126-00	Prepaid Expenses>Taxes	21,288.00	0.00	21,288.00
12-881-00	Prepaid Expenses>Workers Comp	76,349.00	0.00	76,349.00
Subtotal [A5]	Prepaid Expenses	106,260.00	0.00	106,260.00
Subarous : IDA1	Leasehold Improvements			
Subgroup : [B4] 14-131-00	Fixed Assets>Leasehold Improvements	202,567.00	0.00	202,567.00
15-131-00	Accum Depn>Leasehold Improvements	(11,007.00)	0.00	(11,007.00)
Subtotal [B4]	Leasehold Improvements	191,560.00	0.00	191,560.00
3000001 [04]	Estasticia improventento			<u> </u>
Subgroup : [B5]	Non-Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	3,249.00	0.00	3,249.00
14-305-00	Fixed Assets>Sales Use Tax	1,372.00	0.00	1,372.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(625.00)	0.00	(625.00)
15-305-00	Accum Depn>Sales Use Tax	(196.00)	0.00	(196.00)
Subtotal [B5]	Non-Movable Equipment	3,800.00	0.00	3,800.00
Subgroup : [B6]	Movable Equipment			
	Fixed Assets>Medical Equipment	2,443.00	0.00	2,443.00
14-133-00	• •	20,284.00	0.00	20,284.00
14-134-00	Fixed Assets>Computer Hardware	44,220.00	0.00	44,220.00
14-137-01	Fixed Asset>Capital Lease>Copier		0.00	(75.00)
15-133-00	Accum Depn>Medical Equipment	(75.00) (2,781.00)	0.00	(2,781.00)
15-134-00	Accum Depn>Computer Hardware		0.00	(2,808.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(2,808.00)	0.00	61,283.00
Subtotal [B6]	Movable Equipment	61,283.00	0.00	01,203.00
Subgroup : [D1]	Deferred Deposits			
13-128-00	Due From>Vendor Security Deposits	8,245.00	0.00	8,245.00
Subtotal [D1]	Deferred Deposits	8,245.00	0.00	8,245.00
	Farmer Branch			
Subgroup : [D2]	Escrow Deposits	16,145.00	0.00	16,145.00
10-300-00	Cash>Escrow	10,145.00	0.00	10,140.00

Subtotal [D2]	Escrow Deposits	16,145.00	_	0.00	16,145.00
Out was a road	Ourselection Evenence				
Subgroup : [D3]	Organization Expense	310,000.00		0.00	310,000.00
17-000-00	Deferred Financing Costs			0.00	(69,667.00)
19-265-00	Accumulated Amortization>Deferred Financing Costs	(69,667.00)	-	0.00	240,333.00
Subtotal [D3]	Organization Expense	240,333.00	-	0.00	240,333.00
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-78	Due To/(From)>Maplewood Rehab and Nursing	5,569.00		0.00	5,569.00
27-000-82	Due To/(From)>Saugus Rehab and Nursing	569.00		0.00	569.00
27-000-83	Due To/(From)>Twin Oaks Rehab and Nursing	569.00		0.00	569.00
27-000-84	Due To/(From)>930 Mill Hill Realty	350,167.00		0.00	350,167.00
27-000-93	Due To/(From)>Holdings	458,122.00		0.00	458,122.00
27-172-00	Due To/(From)>Vendor	8,502.00		0.00	8,502.00
27-315-00	Due To/(From)>Southport	90,000.00		0.00	90,000.00
27-316-00	Due To/(From)>Greenwich	150,000.00		0.00	150,000.00
27-400-00	Due to/(from)>Eli Mirlis	10,000.00		0.00	10,000.00
	Loans to Owners or Related Parties	1,073,498.00	-	0.00	1,073,498.00
Subtotal [D6]	LOans to Owners of Related Parties	1,070,490.00	-	3.30	
Totai [31-32]	Assets	3,171,845.00		0.00	3,171,845.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
20-000-00	Accounts Payable	(707,724.00)		0.00	(707,724.00)
21-350-00	Other Current Payables>Resident Funds	(52,924.00)		0.00	(52,924.00)
21-354-00	Other Current Payables>DTF RFMS	(300.00)		0.00	(300.00)
21-884-00	Other Current Payable>Disability & Other Insurance	1,490.00		0.00	1,490.00
Subtotal [A1]	Trade Accounts Payable	(759,458.00)		0.00	(759,458.00)
Oddiona. [cv.]	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•		
Subgroup : [A2]	Note Payable	(450,000,00)		0.00	(150,000.00)
22-000-01	Note Payable>LOC	(150,000.00)		0.00	(150,000.00)
Subtotal [A2]	Note Payable	(150,000.00)	•	0.00	(130,000.00]
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(94,691.00)		0.00	(94,691.00)
23-157-00	Accrued Expenses>PTO	(166,044.00)		0.00	(166,044.00)
Subtotal [A4]	Accrued Payroll	(260,735.00)		0.00	(260,735.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
23-156-00	Accrued Wages & Related>PR Taxes	(1,086.00)		0.00	(1,086.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(1,086.00)	•	0.00	(1,086.00)
	M. V First O. W				
Subgroup : [A7]	Medicare Final Settlement Payable	(4,700.00)		0.00	(4,700.00)
27-102-00	Due To/(From)>Medicare A			0.00	(4,700.00)
Subtotal [A7]	Medicare Final Settlement Payable	(4,700.00)		0.00	(4,700.00)
Subgroup : [A12]	Other Current Liabilities				
21-149-00	Other Current Payables>Misc. PR Deduction	(1,075.00)		0.00	(1,075.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	1,004.00		0.00	1,004.00
24-000-00	Accrued Expenses	(193,986.00)		0.00	(193,986.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(41,363.00)		0.00	(41,363.00)
24-285-00	Accrued Expenses>Year End Adjustments	(7,735.00)		0.00	(7,735.00)
24-881-00	Accrued Expenses>Workers Comp	(71,259.00)		0.00	(71,259.00)
Subtotal [A12]	Other Current Liabilities	(314,414.00)		0.00	(314,414.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
27-000-76	Due To/(From)>Southport Realty	(185,000.00)		0.00	(185,000.00)
	. , ,			(72,000.00)	(785,339.00)
27-000-95	Due To/(From)>Norwich	(713,339.00)	RJE - 9	(72,000.00)	(100,000.00)
	D. T. W. Co. and Manufact Doubts	(246 677 00)	NJE - 3	0.00	(216,677.00)
27-000-97	Due To/(From)>Norwich Realty	(216,677.00)		0.00	
27-000-98	Due To/(From)>New London Realty	(358,316.00)			(358,316.00)
27-152-00	Due To/(From)>Employee	(780.00)		0.00	(780.00)
Subtotal [B3]	Loans from Owners or Related Parties	(1,474,112.00)		(72,000.00)	(1,546,112.00)
Subgroup : [B4]	Other Long-Term Liabilities				
28-127-00	Due To>Old Owner	(9,219,00)		0.00	(9,219.00)
Subtotal [B4]	Other Long-Term Liabilities	(9,219.00)		0.00	(9,219.00)
Total [33-34]	Liabilities	(2,973,724.00)		(72,000.00)	(3,045,724.00)
Group : [35]	Equity				
Subgroup : [B1]	Owners' Capital				
	•				

31-000-86	Partner's Equity>All Partners>Capital Draws	4,200.00	0.00	4,200.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	14,000.00	0.00	14,000.00
Subtotal [B1]	Owners' Capital	18,200.00	0.00	18,200.00
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	(38,980.00)	0.00	(38,980.00)
Subtotal [B5]	Cumulated Earnings	(38,980.00)	0.00	(38,980.00)
Total [35]	Equity	(20,780.00)	0.00	(20,780.00)
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

Client: Engagement: Period Ending: Trial Balance:

88 Clark Operating, LLC Medicaid - 88 Clark Operating, LLC 9/30/2018

Workpaper:

A.01 - TB-CCNH H.02 - Reclassifying Journal Entries Report

vvorkpaper:	n.uz - Reclassifying Journal Entries Report			
Account	Description	W/P Ref	Debit	Credit
Reclassifying Jou	rnal Entries JE # 1	E.04a		
To reclass other be	enefits			
85-100-00	Miscellaneous		51.00	
85-204-00	Training and Education		894.00	
85-245-00	Background Checks		5,523.00	
85-257-00	Employee Physicals		95.00	
Marcum 101	Employee Food		240.00	
Marcum 102	Flowers, cards, etc.		987.00	
Marcum 103	Holiday Party		2,173.00	
Marcum 107	Discriminatory Bonus		1,000.00	
Marcum 108	Employee Relations		1,044.00	
61-883-00	Nursing Admin Expense>Other Benefits		.,	9,203.00
69-883-00	Social Services Expense>Other Benefits			213.00
70-883-00	· · · · · · · · · · · · · · · · · · ·			828.00
	Dietary Expense>Other Benefits			311.00
71-883-00	Activity Expense>Other Benefits			503.00
74-883-00	Housekeeping & Laundry Expense>Other			228.00
75-883-00	Maintenance Expense>Other Benefits			721.00
80-883-00	Admin Expense>Other Benefits		40.007.00	
otal			12,007.00	12,007.00
Reclassifying Jou	ırnal Entries JE # 2	E.02		
To reclass legal &	Accounting fees to correct line			
80-238-00	Admin Expense>Legal Fees		4,525.00	
80-239-00	Admin Expense>Accounting Fees		7,240.00	
80-240-00	Admin Expense>Professional Fees			11,765.00
Total .			11,765.00	11,765.00
	irnal Entries JE # 3 one expense from telephone expense	E.08		
ro recides cen prie	no expense nom telephone expense			
Marcum 106 80-231-00	Cell Phone		2,173.00	2,173.00
	Admin Expense>Telephone		2,173.00	2,173.00
Total			2,173.00	2,173.00
	ırnal Entries JE # 4	N.01a		
o reclass equipm	ent leases from from equipment rental			
Marcum 104	Equipment Lease		7,733.00	
60-208-00	Nursing Expense>Equip-Rental			6,852.00
80-208-00	Admin Expense>Equip-Rental			881.00
otal .			7,733.00	7,733.00
Reclassifving Jo	urnal Entries JE # 5	E.01		
	ional fees from accounting fees			
80-240-00	Admin Expense>Professional Fees		56,700.00	
80-239-00	Admin Expense > Accounting Fees		33,733.03	56,700.00
rotal	Admin Expense-Accounting 1 des		56,700.00	56,700.00
Reclassifying Jou	urnal Entries JE # 6	E.10		
	ptions and chamber dues to correct line of cost report	20		
Marcum 109	Subscriptions		41.00	
Marcum 110	Chamber Dues		390.00	
80-235-00			555.55	431.00
00-230-00	Admin Expense>Dues & Subscriptions			431.00

Client: Engagement: Period Ending: Trial Balance:

88 Clark Operating, LLC Medicaid - 88 Clark Operating, LLC 9/30/2018

A.01 - TB-CCNH

Workpaper:

H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Total			431.00	431.00
	rnal Entries JE # 7	D.04a		
To Reclass Dental	Fees to Correct Line of Cost Report			
Marcum 111	Dentist		10,755.00	
60-206-00	Nursing Expense>Clinical Services		12,121	10,755.00
Total	Talend Dipone		10,755.00	10,755.00
Reclassifying Jou	ırnal Entries JE # 8	N.02a		
	or of Operations into correct line of Cost Report			
80-840-80	Admin Expense>Business Office>Wages		71,201.00	
80-811-80	Admin Expense>Director>Wages			71,201.00
Total			71,201.00	71,201.00
Reclassifying Jou	ırnal Entries JE # 9	PDW Sheva		
	expenses that were on the books of 93 W main to			
correct line of CR	·			
73-700-00	Laundry Expense>Contracted Service		72,000.00	
27-000-95	Due To/(From)>Norwich			72,000.00
Total			72,000.00	72,000.00



Workpaper Index:

Prepared By:

Reviewed By:

1/22/2019

Workpaper Date: Run Date:

1/22/2019

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

9/30/18

Name of Workpaper:

VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE:

Provider Name: Provider Number:

Period Ended:

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? Request insurance cards and current vehicle registration.				
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 allowablemonthly 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: