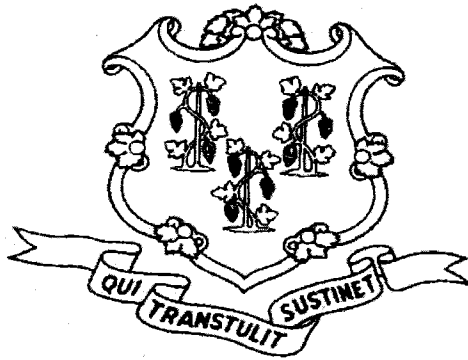


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing	
Address (No. & Street, City, State, Zip Code) 93 W Town Street, Norwich, CT 06360	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 859-C	RHNS	(Specify)	Medicare Provider 07-5079
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Medicaid Provider Numbers:	CCNH 8599	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute	859-C	9/30/2018	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 IMPRISONMENT UNDER STATE OR FEDERAL LAW.

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 93 W Town Street, Norwich, CT 06360				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/3/2019		
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 \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-889-2614	Report for Year Ended 9/30/2018	Page 2	of 37
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Name of Facility (as shown on license) 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nur	Address (No. & Street, City, State, Zip) 93 W Town Street, Norwich, CT 06360
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License Numbers: 859-C	CCNH	RHNS	(Specify)	Medicare Provider No. 07-5079
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)						
<input type="radio"/> Proprietorship	<input checked="" type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.	<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
---	---------------------------	-------------------------------------	--------------------------

N/A

Administrator		
Name of Administrator John Miller	Nursing Home Administrator's License No.:	1866

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name	License No.:
N/A	

General Information and Questionnaire
Corporate Owners

Name of Facility 93 W Main Operating, LLC d/b/a Norwich St	License No. 859-C	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Related Parties*

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute	License No. 859-C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg. 22 / Line 9	1,224,135	1,488,639
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Real Estate Taxes	Pg. 22 / Line 10b	117,727	117,158
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Pg. 13 / Line 5a	644,257	644,257
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Pg. 13 / Line 9a	85,274	85,274
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Pg. 13 / Line 10a	686,756	686,756
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub	License No. 859-C	Report for Year Ended 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended		Page	of	
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N		859-C		9/30/2018		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pinney Bowes Global Finance, PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	08/29/09	Open Ended	661	661	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***
						661	661	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility 93 W Main Operating, LLC d/b/a	License No. 859-C	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Roth & Co	100 Central Ave, Farmingdale, NJ 07727
3	
4	

Services Provided by This Firm (describe fully)

1 Management Advisory Services / Cost Report Preparation	\$ 7,240
2 Financial Review / Tax Preparation	\$ 7,800
3	\$
4	\$
	Charge for Services Provided
	\$ 15,040

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina LLP	860-240-6000
2 Pepper Hamilton LLP	609-452-0808
3 Yifat Schnur Esquire LLC	347-268-5347
4 Novack Burnbaum Crystal LLP	212-682-4002
5 See Attachment Page 7a	

Address (No. & Street, City, State, Zip Code)
1 185 Asylum Street, Fl 29, Hartford, CT 06103
2 301 Carnegie Center, Suite 400, Princeton, NJ 08540
3 22 Prescott St, Edison, NJ 08817-3048
4 675 3rd Ave Fl 8, New York, NY 10017
5

Services Provided by This Firm (describe fully)

1 General Healthcare Regulatory	\$ 4,788
2 Modification to Loan	\$ 2,250
3 Settlements / Consulting (Disallowed \$601 on Pg 28)	\$ 1,234
4 Incorrect Billing Reversed After Report Period (Disallowed on Pg 28)	\$ 1,609
5 Various (Disallowed \$1,531 on Pg 28)	\$ 2,781
	Charge for Services Provided
	\$ 12,662

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acu		License No. 859-C	Report for Year Ended 9/30/2018	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney				Telephone Number	
1	Kaufman And Serota			212-732-6366	
2	Norwich Probate Court			860-887-2160	
3	CT State Marshall			203-757-4748	
4					
5					
Address (No. & Street, City, State, Zip Code)					
1	225 Broadway 1902, New York, NY 10007				
2	100 Broadway 1, Norwich, CT 06360				
3	56 Center Street, Waterbury, CT 06702				
4					
5					
Services Provided by This Firm (<i>describe fully</i>)					
1	Legal Settlements (Disallowed \$1,250 on Pg 28)			\$	2,500
2	Conservatorship (Disallowed on Pg 28)			\$	225
3	Conservatorship (Disallowed on Pg 28)			\$	56
4				\$	
5				\$	
				Charge for Services Provided	
				\$ 2,781	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.					
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e					

Schedule of Resident Statistics

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing	License No. 859-C		Report for Year Ended 9/30/2018				Page 8	of 37
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	120	120			120	120		
B. On last day of THIS report period	120	120			120	120		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	116	116			116	111		111
B. As of midnight of THIS report period	114	114			111	114		114
3. Total Number of Days Care Provided During Period								
A. Medicare	9,198	9,198			7,020	7,020		2,178
B. Medicaid (Conn.)	22,377	22,377			16,332	16,332		6,045
C. Medicaid (other states)								
D. Private Pay	5,276	5,276			3,998	3,998		1,278
E. State SSI for RCH								
F. Other (Specify) Insurance, HMO & Hospice	3,525	3,525			2,949	2,949		576
G. Total Care Days During Period (3A thru F)	40,376	40,376			30,299	30,299		10,077
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	26	26			26	26		
B. Other Bed Reserve Days	29	29			22	22		7
5. Total Resident Days (3G + 4A + 4B)	40,431	40,431			30,347	30,347		10,084

Schedule of Resident Statistics (Cont'd)

Name of Facility 93 W Main Operating, LLC d/b/a Norwich S	License No. 859-C	Report for Year Ended 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	25	69		20				
Per Diem Rate								
a. One bed rm.	Various	176.16		395.00				
b. Two bed rms.	Various	176.16		375.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,423	4,423		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	82	82		
2. Restorative Treatments	739	739		
C. Other	32,771	32,771		
D. Total Physical Therapy Treatments	38,015	38,015		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	498	498		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	3	3		
2. Restorative Treatments	30	30		
C. Other	1,778	1,778		
D. Total Speech Therapy Treatments	2,309	2,309		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,999	3,999		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	74	74		
2. Restorative Treatments	670	670		
C. Other	36,084	36,084		
D. Total Occupational Therapy Treatments	40,827	40,827		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N	859-C	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	105,130	1,423				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	329,407	7,866				
5. Dietary Service						
a. Head Dietitian	61,555	2,086				
b. Food Service Supervisor	61,907	2,092				
c. Dietary Workers	248,650	20,037				
6. Housekeeping Service						
a. Head Housekeeper	25,621	1,045				
b. Other Housekeeping Workers	166,261	13,264				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	60,950	2,086				
b. Other Maintenance Workers	64,805	3,712				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	163,303	13,673				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	213,307	3,859				
b. RN						
1. Direct Care	690,680	20,698				
2. Administrative**	218,126	9,366				
c. LPN						
1. Direct Care	915,302	35,349				
2. Administrative**						
d. Aides and Attendants	1,338,986	88,264				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	152,964	7,956				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	92,088	3,572				
n. Marketing	15,734	521				
o. Other (Specify)						
See Attached Schedule	117,300	4,987				
A-13. Total Salary Expenditures	5,042,076	241,856				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 76,167	2,831				
Medical Records	41,133	2,156				
Total	\$ 117,300	4,987	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Peripheral / Midline Insertion	\$ 11,220	No Hours				
Respiratory Therapist	875	7				
Independent Nurse Monitor	13,200	120				
Pulmonary Consultant	14,813	67				
Total	\$ 40,108	194	\$ -	-	\$ -	-

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

Name of Facility	License No.		Report for Year Ended		Page	of			
	93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		9/30/2018				11	37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page		of	
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		859-C		9/30/2018		12		37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
John Miller	105,130		Non-Discrim	Administrator	1,423	A2	88 Clark Operating, LLC	663	71,201
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
93 W Main Operating, LLC d/b/a Norwich Sub-Acu	859-C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	12,517	130				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	644,257	9,504				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,000	530				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	85,274	2,309				
b. Other						
10. Occupational Therapist						
a. Resident Care	686,756	10,207				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	4,000	No Hours				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	40,108	194				
B-13 Total Fees Paid in Lieu of Salaries	1,544,912	22,874				

* 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 Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute ar		859-C	9/30/2018		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
HealthDrive Dental Group, 888 Worcester St Wellesley, MA 02484	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational, Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Yahya Qureshi, 12 Case Street, Suite 103, Norwich, CT 06360	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HC Consulting, PO Box 265, Waterbury, CT 06810	MDS Consulting (RN Admin)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medwiz Solutions 167 Route 304, Bardonia, NY 10954	Peripheral / Midline Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procaire, 77 Summit Street, Manchester, CT 06040	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, 101 North Plains Industrial Road, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Deborah A Hardy, 187 George Wood Road, Somers, CT 06071	Independent Nurse Monitor	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Olimpia Radu, 330 Washington Street, Suite 430, Norwich, CT 06360	Pulmonary Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-A	859-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 107,446	107,446		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 430,296	430,296		
5. Health Insurance	\$ 463,099	463,099		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 6,513	6,513		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 134,938	134,938		
d. Accounting and Auditing	\$ 15,040	15,040		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 12,662	12,662		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 39,393	39,393		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 5,523	5,523		
2. Cellular Phones	\$ 1,023	1,023		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 590,642	590,642		
Subtotal	\$ 1,806,575	1,806,575		

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

(Carry Subtotals forward to next page)

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

93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Background Checks	\$ 6,513		
Total	\$ 6,513	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute a	859-C	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,806,575	1,806,575		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 192	192			
2. Holiday Parties for Staff	\$ 1,480	1,480			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 6,216	6,216			
5. Education Expenses Related to Seminars and Conventions	\$ 2,629	2,629			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 91	91			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 10,962	10,962			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,287	3,287			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11	11			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 510	510			
9. Subscriptions	\$ 1,017	1,017			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 213,663	213,663			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 28,980	28,980			
C-14 Total Administrative & General Expenditures	\$ 2,075,613	2,075,613			

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising	\$ 10,962		
Total Other Advertising	\$ 10,962	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
ACHE Dues	\$ 11		
Total Dues	\$ 11	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	900		
Fines, Penalties & Settlements	1,449		
Late Fees	3,971		
Bank Fees	4,913		
Startup Costs	969		
Employee Food	2,018		
Discriminatory Bonus	11,900		
Employee Relations	2,860		
Total Other Administrative and General	\$ 28,980	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility 93 W Main Operating, LLC d/b/a Norwic	License No. 859-C	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute		859-C	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 319,120	319,120			
2. Non-Food Supplies	\$ 15,048	15,048			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 300	300			
c. Other (Specify) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 334,468	334,468			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute ar	859-C	9/30/2018	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Laundry Supplies	\$	13,894	13,894	
3D. Total Laundry Expenditures (3a + b + c)	\$	13,894	13,894	
3F. Laundry Questionnaire				
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* 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 Facility		License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-		859-C	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	20,947	20,947		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	20,947	20,947		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Medwiz	\$	607,804	607,804		
b.	Medicine Cabinet Drugs	\$	16,294	16,294		
c.	Medical and Therapeutic Supplies	\$	167,103	167,103		
d.	Ambulance/Limousine***	\$	610	610		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	4,046	4,046		
f.	X-rays and Related Radiological Procedures***	\$	20,116	20,116		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	48,550	48,550		
i.	Recreation	\$	24,577	24,577		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	70,402	70,402		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	959,502	959,502		

* 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		
Minor Equipment & Supplies	\$ 913		
Sanitation & Incineration	1,145		
Equipment Rental	31,513		
Data Processing	36,831		
Total Other Resident Care	\$ 70,402	\$ -	\$ -

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

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		License No. 859-C	Report for Year Ended 9/30/2018	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Caretech Group	1123 McDonald Ave, Brooklyn NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	18,052			16	m11
Quiet Korner Health & Wellness LLC	158 Boston Turnpike, Promfret, Ct 06259	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Oversees Maintenance Projects	13,040			22	6f
On-Time IT	407B Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	23,021			16	m11
Sterling Superior Services	PO Box 62 Bozrah, CT 06334	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	13,379			22	6f
LTC Consulting Services	7 Randolph Road, Howell, NJ, 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing and Fiscal Services	173,500			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Su	859-C	9/30/2018		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 25,731	25,731			
b. Heat	\$ 54,681	54,681			
c. Light & Power	\$ 173,150	173,150			
d. Water	\$ 56,219	56,219			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 661	661			
f. Other (<i>itemize</i>)	\$ 101,319	101,319			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 411,761	411,761			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 77,260	77,260			
c. Non-Movable Equipment	\$ 8,419	8,419			
d. Movable Equipment	\$ 47,761	47,761			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 133,440	133,440			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$ 32,000	32,000			
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 32,000	32,000			
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	\$ 117,727	117,727			
c. Personal property taxes	\$ 27,402	27,402			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,534,704	1,534,704			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Supplies	\$ 22,030		
Sanitation & Incineration	13,379		
Extermination	1,259		
Snow Removal	9,460		
Landscaping	11,096		
Fire Drill	2,748		
Contracted Service	41,347		
Total Other Repairs and Maintenance	\$ 101,319	\$ -	\$ -

Depreciation Schedule

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		License No. 859-C		Report for Year Ended 9/30/2018				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period		15,542		15,542		N/A	N/A		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period		4,946,316		4,946,316	4,279,460	S/L	Various	76,348	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		14,324		14,324		S/L	Various	912	
B-4. Subtotal									77,260
C. Non-Movable Equipment									
1. Acquired prior to this report period		145,298		145,298	128,461	S/L	Various	8,419	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									8,419
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. 2013 Chevy Express		42,663		42,663	39,112	S/L	5	3,551	
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period		1,767,476		1,767,476	1,650,334	S/L	Various	34,537	
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal		52,465		52,465		S/L	Various	9,673	
E. Total Depreciation									47,761
									133,440

93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/15/2018	Install New Sprinkler Valve, Accelerator & Air Compressor	\$ 3,339	15	\$ 223
6/13/2018	Repair Sprinkler Leak	3,378	15	225
6/28/2018	Fire Door	2,650	20	133
7/30/2018	Repair to Sprinkler System	3,507	15	234
8/30/2018	Repace Piping to Hot Water Storage	1,450	15	97
Total additions for Building Improvements		\$ 14,324		\$ 912 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/24/2018	2 Hi Low Beds	\$ 2,168	12	\$ 181
8/15/2018	Hot Buffet Cart	4,163	10	416
6/30/2018	Auto Bipap	1,650	8	206
6/30/2018	Copier Lease	44,220	5	8,844
8/31/2018	Sales Use Tax Buffet Cart	264	10	26
Total additions for Movable Equipment		\$ 52,465		\$ 9,673 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Ni	Date of Acquisition		License No. 859-C	Report for Year Ended 9/30/2018			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
A. Organization Expense										
1. Deferred Financing Costs	7	2017	10 Yrs	160,000	5,167	S/L		32,000		
2.										
3.										
A-4. Subtotal										32,000
B. Mortgage Expense										
1.										
2.										
3.										
B-4. Subtotal										
C. Leasehold Improvements and Other										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Total Amortization										32,000

* 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.

Nonwichtown Convalescent Home, Inc.
 Cost Report Year 2018
 Medicaid Cost Report - Depreciation Summary

Land	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	Net Book Value
Per 2010 Cost Report	15,542							15,542
Total Land	15,542							15,542
Building & Building Improvements								
Prior to 2004	3,659,581	S/L	VAR	-	3,659,581	-	3,659,581	-
2004 Additions	22,347	S/L	10	-	22,347	-	22,347	-
2005 Additions	73,320	S/L	10	-	73,320	-	73,320	-
2006 Additions	34,430	S/L	5	-	34,430	-	34,430	-
2008 Additions	169,987	S/L	10	4,250	158,757	11,230	169,987	0
2010 Additions	47,739	S/L	10	1,194	38,191	4,774	42,965	4,774
2011 Additions	246,914	S/L	Var	5,509	143,239	22,037	165,276	81,638
Total prior to 2012	4,254,318			10,952	4,129,865	38,041	4,167,906	86,412
2012 Additions								
WALLPAPER AND PAINT 6 ROOMS	5,397	S/L	5	-	5,397	-	5,397	(0)
ELECTRICAL ADDITIONS	3,084	S/L	20	39	848	154	1,002	2,082
PAINTING/WALLPAPERING WEST WING	6,590	S/L	5	-	6,590	-	6,590	0
PAINTING/WALLPAPERING	3,385	S/L	5	-	3,386	-	3,386	(0)
PAINTING/WALLPAPERING	3,385	S/L	5	-	3,386	-	3,386	(0)
WALLPAPER	5,397	S/L	5	-	5,397	-	5,397	(0)
LANDSCAPING	47,702	S/L	10	1,193	26,236	4,770	31,006	16,696
UPPER PARKING LOT EXPANSION	18,500	S/L	20	231	5,088	925	6,013	12,488
DRIVEWAY TAX	1,175	S/L	20	15	323	59	382	792
ADARAMP	15,390	S/L	20	193	4,233	770	5,003	10,387
Total 2012 Additions	110,005			1,670	60,883	6,678	67,561	42,444
2014 Additions								
400Kw GENERATOR	241,721	S/L	20	3,022	45,323	12,086	57,409	184,312
AWNING FOR PATIENT PATIO	6,861	S/L	5	343	3,430	1,372	4,802	2,059
ELECTRICAL HOOKUP FOR WALKIN FREEZER	3,084	S/L	20	39	193	154	347	2,738
LABOR&MATERIAL TO INSTALL WALKIN FRIDGE/	18,015	S/L	15	300	1,501	1,201	2,702	15,313
NOR-LAKE WALKIN FRIDGE/FREEZER	34,579	S/L	15	576	2,881	2,305	5,186	29,393
HARTFORD PROVISION ARCHITECT FEES WALKI	4,254	S/L	15	71	355	284	639	3,615
Total 2014 Additions	308,514			4,351	53,683	17,402	71,085	237,429
2015 Additions								
WANDERGUARD UPGRADE	3,288	S/L	5	165	1,974	658	2,632	656
NEW GUTTERS	7,896	S/L	20	99	1,185	395	1,580	6,316
FACILITY WIDE LIGHTING UPGRADE	148,731	S/L	30	1,240	14,874	4,958	19,832	128,899
NDPU LIGHTING REBATE	(48,948)	S/L	30	(408)	(4,896)	(1,632)	(6,528)	(42,420)
REPAIR TO SPRINKLER SYSTEM	6,375	S/L	15	106	1,277	425	1,702	4,673
LOCHINVAR HOLDING TANKS	6,500	S/L	20	81	975	325	1,300	5,200
Total 2015 Additions	123,842			1,282	15,389	5,129	20,518	103,324

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2018
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	Net Book Value
2014 Adjustments from Myers & Stauffer LLC (Adjusted on 2015 Report)								
CALL BELL SYSTEM	65,873.95	S/L	20	824	12,901	3,294	16,195	49,679
CALL BELL SYSTEM	41,318.18	S/L	20	517	8,092	2,066	10,158	31,161
CALL BELL SYSTEM	22,634.00	S/L	20	283	4,433	1,132	5,565	17,069
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	79	1,133	316	1,449	3,295
SIGN ON FRONT LAWN	3,509.55	S/L	5	176	2,457	702	3,159	351
LOCHINVAR REPLACEMENT	5,188.61	S/L	15	86	1,149	345	1,494	3,674
Total 2014 Adj from Myers & Stauffer	143,248			1,964	30,165	7,855	38,020	105,228
2015 Disposals								
COLONIAL CARPET 2005	(9,291)	S/L	10	(232)	(9,523)	232	(9,291)	0
COLONIAL CARPET 11012006	(2,815)	S/L	10	(71)	(2,886)	71	(2,815)	-
Total 2015 Disposals	(12,106)			(303)	(12,409)	303	(12,107)	0
2016 Additions								
SPRINKLER REPAIR	9,786	S/L	25	98	782	391	1,173	8,613
O2 ROOM ON WEST WING	6,889	S/L	15	115	918	459	1,377	5,512
ELECTRIC FOR O2 ROOM	1,820	S/L	20	23	182	91	273	1,547
Total 2016 Additions	18,495			235	1,882	941	2,823	15,672
2018 Additions								
Install New Sprinkler Valve, Accelerator & Air Compr	3,339	S/L	15	-	-	223	223	3,116
Repair Sprinkler Leak	3,378	S/L	15	-	-	225	225	3,153
Fire Door	2,650	S/L	20	-	-	133	133	2,517
Repair to Sprinkler System	3,507	S/L	15	-	-	234	234	3,273
Repace Piping to Hot Water Storage	1,450	S/L	15	-	-	97	97	1,353
Total 2018 Additions	14,324			-	-	912	912	13,412
Total Building Improvements	4,960,640			20,151	4,279,458	77,260	4,356,718	603,921
Non-Moveable Equipment								
Prior to 2005	92,630	S/L	VAR	-	92,630	-	92,630	-
2005 Additions	2,653	S/L	10	-	2,653	-	2,653	-
2006 Additions	6,638	S/L	10	-	6,638	-	6,638	-
2007 Additions	2,815	S/L	10	-	2,815	-	2,815	-
2010 Additions	84,188	S/L	10	2,105	67,351	8,419	75,770	8,418
2011 Additions	12,545	S/L	5	-	12,545	-	12,545	-
Total prior to 2011	201,469			2,105	184,632	8,419	193,051	8,418
2016 Disposals								
CCI SERVER FOR NORWICHTOWN	(12,545)	S/L	5.00	-	(12,545)	-	(12,545)	-
AVAYA PHONE SYSTEM	(13,833)	S/L		-	(13,833)	-	(13,833)	-
GENERATOR 1982	(29,793)	S/L		-	(29,793)	-	(29,793)	-
Total 2016 Disposals	(56,171)			-	(56,171)	-	(56,171)	-
Total Non-Moveable Equipment	145,298			2,105	128,461	8,419	136,880	8,418

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2018
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	Net Book Value
Moveable Equipment								
Prior to 2004	1,362,809	S/L	VAR	-	1,362,809	-	1,362,809	-
2004 Additions	4,738	S/L	5	-	4,738	-	4,738	-
2005 Additions	18,084	S/L	5	-	18,084	-	18,084	-
2006 Additions	3,257	S/L	10	-	3,257	-	3,257	-
2006 Additions	15,787	S/L	15	263	12,110	1,053	13,163	2,624
2007 Additions	17,719	S/L	15	295	12,403	1,181	13,584	4,135
2007 Additions	8,041	S/L	10	-	8,041	-	8,041	0
2007 Additions	29,134	S/L	10	-	29,134	-	29,134	0
2008 Additions	24,838	S/L	10	621	24,011	827	24,838	0
2008 Additions	12,936	S/L	5	-	12,936	-	12,936	-
2009 Additions	4,216	S/L	5	-	4,216	-	4,216	-
2009 Additions	20,002	S/L	10	500	17,002	2,000	19,002	1,001
2009 Additions*	8,882	S/L	5	-	8,882	-	8,882	-
2009 Additions*	(7,547)	S/L	5	-	(7,547)	-	(7,547)	-
2011 Additions	7,373	S/L	5	-	7,373	-	7,373	-
Total Prior to 2011	1,530,269			1,680	1,517,448	5,061	1,522,509	7,761
2012 Additions								
CHAIR BEDS	5,172	S/L	15	86	1,897	345	2,242	2,930
FURNITURE IN WEST WING	6,128	S/L	10	153	3,371	613	3,984	2,144
FLAT PANEL TVS	3,924	S/L	5	-	3,924	-	3,924	0
PT ROOM DESKS	3,722	S/L	20	47	1,024	186	1,210	2,513
WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	2,144
FURNITURE	15,848	S/L	10	396	8,716	1,585	10,301	5,546
WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	2,144
WEST WING ROOM FURNITURE	6,128	S/L	10	153	3,371	613	3,984	2,144
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	2,144
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	2,145
10 POC STATIONS	12,240	S/L	5	-	12,240	-	12,240	-
6 Dell Vostro Workstations	3,907	S/L	5	-	3,908	-	3,908	(0)
4 DELL VOSTRO WORKSTATIONS	2,629	S/L	5	-	2,629	-	2,629	(0)
Total 2012 Additions	84,210			1,449	54,561	5,794	60,355	23,856

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2018
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	Net Book Value
2013 Additions								
New Timeclock System	7,583	S/L	3	-	7,583	-	7,583	-
Stream Table	2,498	S/L	5	125	2,332	166	2,498	0
Beds	2,945	S/L	3	-	2,945	-	2,945	-
Beds HI-LO	5,428	S/L	5	272	5,157	271	5,428	(0)
Beds for West Wing	4,863	S/L	5	243	4,639	324	4,863	(0)
Dining Room Tables	5,089	S/L	5	255	4,665	424	5,089	(0)
Speed Scrubber	3,977	S/L	5	199	3,645	332	3,977	(0)
Dining Room Armchairs	12,913	S/L	5	646	11,837	1,076	12,913	0
Patio Furniture for Residents	2,530	S/L	5	127	2,235	295	2,530	0
Resident Room Furniture	47,950	S/L	5	2,398	39,958	7,992	47,950	0
2013 Total Additions	95,776			4,263	84,897	10,879	95,776	(0)
2014 Additions								
CALL BELL SYSTEM	65,873.95	S/L	20	824	12,901	3,294	16,195	49,679
CALL BELL SYSTEM	41,318.18	S/L	20	517	8,092	2,066	10,158	31,161
CALL BELL SYSTEM	22,634.00	S/L	20	283	4,433	1,132	5,565	17,069
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	79	1,133	316	1,449	3,294
SIGN ON FRONT LAWN	3,509.55	S/L	5	176	2,457	702	3,159	351
LOCHINVAR REPLACEMENT	5,168.61	S/L	15	86	1,149	345	1,494	3,675
WANDERGUARD UPGRADE	2,589.82	S/L	3	-	2,590	-	2,590	-
BEDS AND FOOTBOARDS	12,591.63	S/L	12	262	3,322	1,049	4,371	8,220
2014 Total Additions	158,429			2,226	36,076	8,904	44,980	113,449
2014 Adjustments from Myers & Stauffer LLC (Adjusted on 2015 Report)								
CALL BELL SYSTEM	(65,874)	S/L	20	(824)	(12,901)	(3,294)	(16,195)	(49,679)
CALL BELL SYSTEM	(41,318)	S/L	20	(517)	(8,092)	(2,066)	(10,158)	(31,161)
CALL BELL SYSTEM	(22,634)	S/L	20	(283)	(4,433)	(1,132)	(5,565)	(17,069)
LOCHINVAR REPLACEMENT	(4,743)	S/L	15	(79)	(1,133)	(316)	(1,449)	(3,295)
SIGN ON FRONT LAWN	(3,510)	S/L	5	(176)	(2,457)	(702)	(3,159)	(351)
LOCHINVAR REPLACEMENT	(5,169)	S/L	15	(86)	(1,149)	(345)	(1,494)	(3,674)
Total 2014 Adj from Myers & Stauffer	(143,248)			(1,964)	(30,165)	(7,855)	(38,020)	(105,228)
2015 Additions								
NEW POC FOR EAST WING	1,224	S/L	3	102	1,224	408	1,632	(408)
NEW MATTRESSES	5,274	S/L	5	264	3,161	1,055	4,216	1,058
2015 Total Additions	6,498			366	4,385	1,463	5,848	650

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2018
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	Net Book Value
2015 Disposals								
COMPUTER EQUIPMENT 1990	(1,487)	S/L	10	-	(1,487)	-	(1,487)	-
COMPUTER SOLUTIONS	(4,404)	S/L	10	-	(4,404)	-	(4,404)	-
COMPUTER SOLUTIONS	(2,827)	S/L	10	-	(2,827)	-	(2,827)	-
SIMPLEX TIMECLOCK	(3,850)	S/L	10	-	(3,850)	-	(3,850)	-
COMPUTER SOLUTIONS	(1,819)	S/L	10	-	(1,819)	-	(1,819)	-
COMPUTER SOLUTIONS	(2,360)	S/L	10	-	(2,360)	-	(2,360)	-
MODEM 1990	(546)	S/L	10	-	(546)	-	(546)	-
SEARS LAWN TRACTOR	(1,589)	S/L	10	-	(1,589)	-	(1,589)	-
SYSTEMS FAX	(885)	S/L	10	-	(885)	-	(885)	-
STAPLES	(509)	S/L	10	-	(509)	-	(509)	-
2015 Total Disposals	(20,276)				(20,276)		(20,276)	
2016 Additions								
DELL R430 SERVER AND BACK UP APPLIANCE	18,061	S/L	5	903	7,224	3,612	10,836	7,225
TIME CLOCK FOR PBX	5,018	S/L	3	418	3,346	1,672	5,018	-
OXYGEN CONCENTRATORS	9,700	S/L	10	243	1,940	970	2,910	6,790
ULTRA STIM REHAB EQUIPMENT	5,351	S/L	7	191	1,528	764	2,292	3,059
DIATHERMY UNIT REHAB EQUIPMENT	17,235	S/L	10	431	3,448	1,724	5,172	12,063
2016 Total Additions	55,365			2,186	17,486	8,742	26,228	29,137
2016 Disposals								
OXYGEN CONCENTRATORS	(7,740)	S/L	10	-	(7,740)	-	(7,740)	-
TIMECLOCK PLUS	(7,583)	S/L	10	-	(7,583)	-	(7,583)	-
2016 Total Disposals	(15,323)				(15,323)		(15,323)	
6/30/2017 Addition								
Electric Beds	13,772	S/L	12	287	1,148	1,148	2,296	11,476
6/30/2017 Total Additions	13,772			287	1,148	1,148	2,296	11,476
9/30/2017 Addition								
Wander Guards	2,003	S/L	5	100	100	401	501	1,502
9/30/2017 Total Additions	2,003			100	100	401	501	1,502
2018 Additions								
2 Hi Low Beds	2,168	S/L	12	-	-	181	181	1,987
Hot Buffet Cart	4,163	S/L	10	-	-	416	416	3,747
Sales Use Tax Buffet Cart	264	S/L	10	-	-	26	26	238
Auto Bipap	1,650	S/L	8	-	-	206	206	1,444
Copier Lease	44,220	S/L	5	-	-	8,844	8,844	35,376
2018 Total Additions	52,465					9,673	9,673	42,792
Total Moveable Equipment	1,819,941			10,592	1,650,336	44,210	1,694,546	125,395

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2018
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	Net Book Value
Vehicles								
Prior to 2002	26,148	S/L	5	-	26,148	-	26,148	-
2009 Additions	7,416	S/L	5	-	7,416	-	7,416	-
2010 Additions	10,261	S/L	5	-	10,261	-	10,261	-
Total Prior to 2013	43,825	S/L	Var.	-	43,825	-	43,825	-
2013 Additions								
2013 Chevy Express	42,663	S/L	5	2,133	39,108	3,555	42,663	-
2013 Disposals								
Cube van 1993	(8,119)	S/L	5	-	(8,119)	-	(8,119)	-
Cube Van 2002	(18,029)	S/L	5	-	(18,029)	-	(18,029)	-
Cube Van 2008	(7,416)	S/L	5	-	(7,416)	-	(7,416)	-
Cube Van 2010	(10,261)	S/L	5	-	(10,261)	-	(10,261)	-
Total 2013 Disposals	(43,825)			-	(43,825)	-	(43,825)	-
Total Vehicles	42,663			2,133	39,108	3,551	42,663	-
Total for 2018	\$ 6,984,084			\$ 34,980,70	6,097,363	133,440,48	6,230,808	753,276
Prior Operator's Assets	6,915,292			34,880	6,097,263	122,458	6,219,722	695,570
Rounding					(3)			(1)
TB Amount	\$ 68,792			\$ 100	\$ 103	\$ 10,982	\$ 11,086	\$ 57,707
TB Linked	68,792					4,064	4,131	64,661
F/S vs C/R Variance	\$ (0)			100	103	6,918	6,955	6,954
								(a)
F/S vs C/R NBV - Page 31, Line B9	\$ (688,616)							
F/S vs C/R Depreciation - Page 36, Line F1	\$ (129,376)							

(b)

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

Name of Facility 93 W Main Operating, LLC d/b/a Nor	License No. 859-C	Report for Year Ended 9/30/2018	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	1964/1991				
2. Date Structure Completed	1965				
3. If NOT Original Owner, Date of Purchase	07/01/17				
4. Date of Initial Licensure	1964				
5. Total Licensed Bed Capacity	120				
6. Square Footage	44,390				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Variable for LIBOR				
b. Date Mortgage Obtained	07/01/17				
c. Interest Rate for the Cost Year	LIBOR + 3.25% Wit				
d. Term of Mortgage (number of years)	5 Years				
e. Amount of Principal Borrowed	8,250,000				
f. Principal balance outstanding as of 9/30/18	7,995,822				
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Nor		859-C	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a N		859-C		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Interest to Investor / Credit Card				\$	14,983	14,983	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	14,983	14,983	
14. Insurance							
a. Insurance on Property (buildings only)				\$	58,021	58,021	
b. Insurance on Automobiles				\$	3,360	3,360	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Surety Bond				\$	956	956	
14d. Total Insurance Expenditures (14a + b + c)				\$	62,337	62,337	
15. Total All Expenditures (A-13 thru C-14)				\$	12,015,197	12,015,197	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nur				859-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 15,734	15,734		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 686,756	686,756		
7.			Other - See attached Schedule	\$ 40,108	40,108		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 134,938	134,938		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 3,741	3,741		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 10,962	10,962		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 25,364	25,364		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.	Var	Var	Laundry services to employees, guests and others who are not residents	\$ 92,418	92,418		
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,010,021	1,010,021		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 15,734		
Total Other Salaries Adjustment			\$ 15,734	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Peripheral / Midline Insertion	\$ 11,220		
13	B12o	Respiratory Therapist	875		
13	B12o	Independent Nurse Monitor	13,200		
13	B12o	Pulmonary Consultant	14,813		
Total Other Fees Adjustments			\$ 40,108	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Dues to Chamber of Commerce	\$ 510		
16	m13	Fines, Penalties & Settlements	1,449		
16	m13	Late Fees	3,971		
16	m13	Non Routine Bank Charges	1,687		
16	m13	Startup Costs	969		
16	m13	Employee Food	2,018		
16	m13	Discriminatory Bonus	11,900		
16	m13	Employee Relations	2,860		
Total Other A&G Adjustments			\$ 25,364	\$ -	\$ -

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

Name of Facility					License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N					859-C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)	
Subtotals Brought Forward				\$ 1,010,021	1,010,021			
Page 20 - Resident Care Supplies***								
27.	20	5a2	Prescription Drugs	\$ 607,804	607,804			
28.	20	5d	Ambulance/Limousine	\$ 610	610			
29.	20	5f	X-rays, etc	\$ 20,116	20,116			
30.	20	5h	Laboratory	\$ 48,550	48,550			
31.			Medical Supplies	\$				
32.	20	5e2	Oxygen (non emergency)	\$ 4,046	4,046			
33.			Occupational Therapy	\$				
34.			Other - See Attached Schedule	\$ 24,132	24,132			
Page 22 - Maintenance and Property								
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$				
36.			Depreciation on Unallowable Motor Vehicles	\$				
37.			Unallowable Property and Real Estate Taxes	\$				
38.			Rental of Building Space or Rooms	\$				
39.			Other - See Attached Schedule	\$ 40,036	40,036			
Page 27 - Insurance								
40.			Mortgage Insurance	\$				
41.			Property Insurance	\$				
Other - Miscellaneous								
42.			Other - Indirect	\$				
43.			Interest Income on Account Rec.	\$				
44.			Other - Miscellaneous Administrative	\$				
45.			Management Fees Direct	\$				
46.			Management Fees Indirect	\$				
47.			Other - Direct	\$ 25,035	25,035			
Not For Profit Providers Only								
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$				
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,780,350	1,780,350			

*** 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.

93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 12,618		
20	5c	Non allowable Nursing Supplies Expense	9,384		
20	5l	Non allowable Nursing Equipment Rental Expense	2,130		
Total Other Ancillary Costs			\$ 24,132	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 32,000		
Var	Var	Utilities Associated with 88 Clark Laundry (See Attached)	8,036		
Total Other Property Adjustments			\$ 40,036	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Reimbursements from UHC Reception	\$ 69		
30	IV 8	Payments Received for Class Action Lawsuit from Stericycle	1,767		
30	IV 8	Other Rev>Food	57		
30	IV 8	Other Rev>Vending Machines	19		
30	IV 8	Other Rev>Medical Records	449		
30	IV 8	UHC Insurance Incentive Bonus	7,691		
27	12d	Interest Paid to Investor	14,000		
27	12d	Interest on Credit Card	983		
Total Other Adjustments			\$ 25,035	\$ -	\$ -

Schedule of Unallowable Building Interest

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

93 W Main Operating, LLC
Disallowance Schedule for Cable TV
September 30, 2018

	<u>Amount</u>	
Total Cable TV Expense acct # 80-232-00	\$ 16,218	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>	
Revised Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 12,618</u></u>	

93 W Main Disallowances - Laundry svcs provided to 88 Clark

Laundry salaries / benefits / supplies

Laundry Income (salaries) - Pg. 30 / Line IV8	72,000	
Laundry benefits - Pg. 15 / Lines 1a1 - 1a7	14,292	
Laundry supplies - Pg. 19 / Line 3c	6,126	
Total laundry disallowance	92,418	Ties to page 28 / Line 25

Laundry Benefits

Laundry salaries related to 88 Clark	72,000
Total salaries per page 10	5,042,076
% to total	1.43%

Benefits - Page 15 / Lines 1a1 - 1a7 1,000,841

Benefits disallowed 14,292

Laundry Supplies

		13,894	
Split of laundry salaries on 93 W Main	72,000	91,303	163,303 Ties to 93 W Main salaries
% of laundry salaries	44.09%	55.91%	
Laundry supplies allocated	6,126	7,768	13,894 Ties to 93 W Main laundry supplies

Laundry overhead

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

% of costs related to 88 Clark 44.09%

% of sq / ft related to work performed for 88 Clark 1.75%

Heat	54,681	Ties to page 22 / Line 6b
Light & Power	173,150	Ties to page 22 / Line 6c
Water	56,219	Ties to page 22 / Line 6d
Real estate taxes paid by lessor	117,727	Ties to page 22 / Line 10b
Insurance on Property	58,021	Ties to page 27 / Line 14a
Total utilities	459,798	

Utilities associated with 88 Clark laundry 8,036 Ties to page 29 / Line 39

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwic	859-C	9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 3,920,380	3,920,380			
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)	\$ 6,170,188	6,170,188			
b. Medicare Room and Board Contractual Allowance **	\$ (126,098)	(126,098)			
4. a. Private-Pay Residents and Other	\$ 3,280,387	3,280,387			
b. Private-Pay Room and Board Contractual Allowance **	\$ (621)	(621)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 441,286	441,286			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (441,286)	(441,286)			
c. Prescription Drugs - Non-Medicare	\$ 88,581	88,581			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (88,581)	(88,581)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 896,988	896,988			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (770,234)	(770,234)			
c. Physical Therapy - Non-Medicare	\$ 135,667	135,667			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (106,590)	(106,590)			
4. a. Speech Therapy - Medicare	\$ 168,278	168,278			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (126,728)	(126,728)			
c. Speech Therapy - Non-Medicare	\$ 19,208	19,208			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (12,559)	(12,559)			
5. a. Occupational Therapy - Medicare	\$ 987,534	987,534			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (868,441)	(868,441)			
c. Occupational Therapy - Non-Medicare	\$ 129,984	129,984			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (108,881)	(108,881)			
6. a. Other (Specify) - Medicare	\$				
b. Other (Specify) - Non-Medicare	\$ (27,524)	(27,524)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,560,938	13,560,938			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 142,000	142,000			
V. Total Other Revenue (1 thru 8)	\$ 142,000	142,000			
VI. Total All Revenue (III + V)	\$ 13,702,938	13,702,938			

* 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		
	Total Other Resident Revenue - Medicare	\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Other Ancillary Rev>HMO	\$ 1,710		
30 II 6b	Other Ancillary Rev>HMO>C/A	(570)		
30 II 6b	Revenue Adjustments>	(242)		
30 II 6b	Revenue Adjustments>	(192)		
30 II 6b	Revenue Adjustments>	(472)		
30 II 6b	Revenue Adjustments>	(27,758)		
	Total Other Resident Revenue	\$ (27,524)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
	Total Interest Income		\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Other Rev>Food	57		
30 IV 8	Other Rev>Vending Machines	19		
30 IV 8	Other Rev>Purchased AR	59,948		
30 IV 8	Other Rev>Medical Records	449		
30 IV 8	Reimbursements from UHC Reception	69		
30 IV 8	Payment received for Class Action Lawsuit from Stericycle	1,767		
30 IV 8	UHC Insurance Incentive Bonus	7,691		
30 IV 8	Other Rev>Laundry	72,000		
	Total Other Revenue	\$ 142,000	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norw	859-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (on hand and in banks)			\$	222,305
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,132,068
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	123,714
a. _____				
b. _____				
c. _____				
d. See Schedule		123,714		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,478,087
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	15,542	\$	15,542
	Accum. Depreciation	_____		
	Net			
3. Buildings	*Historical Cost	4,960,640	\$	603,920
	Accum. Depreciation	4,356,720		
	Net			
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
	Net			
5. Non-Movable Equipment	*Historical Cost	145,298	\$	8,418
	Accum. Depreciation	136,880		
	Net			
6. Movable Equipment	*Historical Cost	1,819,941	\$	125,397
	Accum. Depreciation	1,694,544		
	Net			
7. Motor Vehicles	*Historical Cost	42,663	\$	
	Accum. Depreciation	42,663		
	Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	(688,616)
F/S vs C/R NBV		(688,616)		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	64,661

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of	
93 W Main Operating, LLC d/b/a Norw		859-C	9/30/2018	32	37	
Account				Amount		
Total Brought Forward:				\$	1,542,748	
C.	Leasehold or like property recorded for Equity Purposes.					
1.	Land				\$	
2.	Land Improvements	*Historical Cost _____				
		Accum. Depreciation _____	Net	\$		
3.	Buildings	*Historical Cost _____				
		Accum. Depreciation _____	Net	\$		
4.	Non-Movable Equipment	*Historical Cost _____				
		Accum. Depreciation _____	Net	\$		
5.	Movable Equipment	*Historical Cost _____				
		Accum. Depreciation _____	Net	\$		
6.	Motor Vehicles	*Historical Cost _____				
		Accum. Depreciation _____	Net	\$		
7.	Minor Equipment-Not Depreciable				\$	
C-8	Total Leasehold or Like Properties (C1 thru 7)				\$	
D.	Investment and Other Assets					
1.	Deferred Deposits				\$	
2.	Escrow Deposits				\$	20,104
3.	Organization Expense	*Historical Cost	160,000			
		Accum. Depreciation	37,167	Net	\$	122,833
4.	Goodwill (Purchased Only)				\$	
5.	Investments Related to Resident Care (<i>itemize</i>)				\$	
6.	Loans to Owners or Related Parties (<i>itemize</i>)				\$	2,450,353
	Name and Address	Amount	Loan Date			
	Due From Wtby, Holdings, NL, NL Realty, Southport, Greenwich, Maplewood, Saugus, Twin Oaks	2,450,353				
7.	Other Assets (<i>itemize</i>)				\$	740
	Due To/(From)>Employee		740			
	See Schedule					
D-8.	Total Investments and Other Assets (Lines D1 thru 7)				\$	2,594,030
D-9.	Total All Assets (Lines A9 + B10 + C8 + D8)				\$	4,136,778

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub		859-C	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,165,639
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	439,496
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	(1,018)
7. Medicare Final Settlement Payable				\$	10,769
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	297,351
Accrued Expenses		166,634			
Accrued Expenses>Capital Lease>C		41,363			
Accrued Expenses>Year End Adjust		18,095			
Accrued Expenses>Workers Comp		71,259	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,912,237

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility 93 W Main Operating, LLC d/b/a Norwich		License No. 859-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,912,237	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$ 123,633					
Name and Address of Lender		Amount	Loan Date		
Due to Norwich Realty		123,633			
4. Other Long-Term Liabilities (<i>itemize</i>)					
Due To Old Owner			229	\$ 229	
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 123,862
C. Total All Liabilities (Lines A-13 + B-5)					\$ 2,036,099

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 5,404
31	A5	Prepaid Expenses-Insurance	2,494
31	A5	Prepaid Expenses-Taxes	39,467
31	A5	Prepaid Expenses-Workers Comp	76,349
Total Prepaid Expenses			\$ 123,714

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

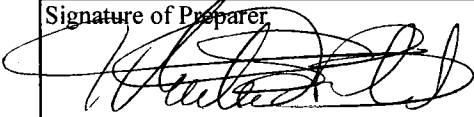
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norv	859-C	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(63,762)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	347,324
6. Gain or Loss for Period			\$	1,817,117
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	2,100,679
C. Total Reserves and Net Worth			\$	2,100,679
D. Total Liabilities, Reserves, and Net Worth			\$	4,136,778

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwic		859-C	9/30/2018	36	37
Account				Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017				\$	347,323
B. Total Revenue (From Statement of Revenue Page 30)				\$	13,702,938
C. Total Expenditures (From Statement of Expenditures Page 27)				\$	11,885,821
D. Net Income or Deficit				\$	1,817,117
E. Balance				\$	2,164,440
F. Additions					
1. Additional Capital Contributed (itemize)					
Expenses Per Page 27		\$12,015,197			
F/S vs C/R Depreciation		(\$129,376)			
Total F/S Expenses		\$11,885,821			
2. Other (itemize)					
Rounding		1			
F-3. Total Additions				\$	1
G. Deductions					
1. Drawings of Owners/Operators/Partners (Specify)				\$	63,762
Name and Address (No., City, State, Zip)		Title	Amount		
Eli Mirlis			59,562		
All Partners			4,200		
2. Other Withdrawings (Specify)				\$	
Purpose		Amount			
3. Total Deductions				\$	63,762
H. Balance at End of Period		09/30/18	\$	2,100,679	

I. Preparer's/Reviewer's Certification

Name of Facility 93 W Main Operating, LLC d/b/a Norwich		License No. 859-C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/1/19	
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Annual Report Contact Shannon Mirlis				Phone Number	
Annual Report Contact Email Address					

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing for the year ended September 30, 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 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 8, 2019



MARCUMGROUP
MEMBER

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

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

Facility Name 93 West Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

Were all discrepancies on the Error Page addressed?

-

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: 93 W Main Operating, LLC
 Engagement: Medicaid - 93 W Main Operating, LLC
 Period Ending: 9/30/2018
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
10-001-02	Cash>Clearing>Payroll	(425.00)			(425.00)
10-010-95	Cash>Operating>Norwich	188,134.00			188,134.00
10-014-00	Cash>Petty Cash Facility	300.00			300.00
10-014-95	Cash>PettyCash>Norwich	3,301.00			3,301.00
10-015-00	Cash>Petty Cash PNA	500.00			500.00
10-060-95	Cash>Resident Trust>Norwich	25,495.00			25,495.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-300-00	Cash>Escrow	20,104.00			20,104.00
11-102-00	Accounts Receivable>Medicare A	411,147.00			411,147.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	(7,362.00)			(7,362.00)
11-103-70	Accounts Receivable>Medicare B>Old A/R	16,227.00			16,227.00
11-104-00	Accounts Receivable>Private	195,444.00			195,444.00
11-104-70	Accounts Receivable>Private>Old A/R	46,834.00			46,834.00
11-105-00	Accounts Receivable>HMO	227,668.00			227,668.00
11-105-70	Accounts Receivable>HMO>Old A/R	64,796.00			64,796.00
11-106-70	Accounts Receivable>Medicare HMO>Old A/R	(6,000.00)			(6,000.00)
11-109-00	Accounts Receivable>Hospice	(4,370.00)			(4,370.00)
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,526.00)			(6,526.00)
11-111-00	Accounts Receivable>Medicaid	347,392.00			347,392.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	14,512.00			14,512.00
11-112-00	Accounts Receivable>Income	63,977.00			63,977.00
11-112-70	Accounts Receivable>Income>Old A/R	(7,320.00)			(7,320.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(165,472.00)			(165,472.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	466.00			466.00
11-123-00	Accounts Receivable>Ancillary	60,211.00			60,211.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(119,556.00)			(119,556.00)
12-000-00	Prepaid Expenses	5,404.00			5,404.00
12-124-00	Prepaid Expenses>Insurance	2,494.00			2,494.00
12-126-00	Prepaid Expenses>Taxes	39,467.00			39,467.00
12-881-00	Prepaid Expenses>Workers Comp	76,349.00			76,349.00
13-128-00	Due From>Vendor Security Deposits	0.00			0.00
14-131-00	Fixed Assets>Leasehold Improvements	14,324.00			14,324.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	6,331.00			6,331.00
14-133-00	Fixed Assets>Medical Equipment	3,653.00			3,653.00
14-137-01	Fixed Asset>Capital Lease>Copier	44,220.00			44,220.00
14-305-00	Fixed Assets>Sales Use Tax	264.00			264.00
15-131-00	Accum Depn>Leasehold Improvements	(600.00)			(600.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(247.00)			(247.00)
15-133-00	Accum Depn>Medical Equipment	(467.00)			(467.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(2,808.00)			(2,808.00)
15-305-00	Accum Depn>Sales Use Tax	(9.00)			(9.00)
17-000-00	Deferred Financing Costs	160,000.00			160,000.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(37,167.00)			(37,167.00)
20-000-00	Accounts Payable	(1,140,500.00)			(1,140,500.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(401.00)			(401.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	401.00			401.00
21-273-00	Other Current Payables>Fica Payable	0.00			0.00
21-274-00	Other Current Payables>SUI Payable	0.00			0.00
21-350-00	Other Current Payables>Resident Funds	(25,495.00)			(25,495.00)
21-354-00	Other Current Payables>DTF RFMS	(130.00)			(130.00)
21-884-00	Other Current Payable>Disability & Other Insurance	486.00			486.00
22-000-01	Note Payable>LOC	0.00			0.00
23-000-00	Accrued Wages & Related	(115,396.00)			(115,396.00)
23-156-00	Accrued Wages & Related>PR Taxes	1,018.00			1,018.00
23-157-00	Accrued Expenses>PTO	(324,100.00)			(324,100.00)
24-000-00	Accrued Expenses	(166,634.00)			(166,634.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(41,363.00)			(41,363.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
24-285-00	Accrued Expenses>Year End Adjustments	(18,095.00)			(18,095.00)
24-881-00	Accrued Expenses>Workers Comp	(71,259.00)			(71,259.00)
27-000-78	Due To/(From)>Maplewood Rehab and Nursing	18,304.00			18,304.00
27-000-82	Due To/(From)>Saugus Rehab and Nursing	11,452.00			11,452.00
27-000-83	Due To/(From)>Twin Oaks Rehab and Nursing	12,522.00			12,522.00
27-000-91	Due To/(From)>Waterbury	21,558.00			21,558.00
27-000-93	Due To/(From)>Holdings	83,014.00			83,014.00
27-000-96	Due To/(From)>New London	771,670.00		72,000.00	843,670.00
			RJE - 9	72,000.00	
27-000-97	Due To/(From)>Norwich Realty	(123,633.00)			(123,633.00)
27-000-98	Due To/(From)>New London Realty	1,184,833.00			1,184,833.00
27-102-00	Due To/(From)>Medicare A	(10,769.00)			(10,769.00)
27-152-00	Due To/(From)>Employee	740.00			740.00
27-315-00	Due To/(From)>Southport	125,000.00			125,000.00
27-316-00	Due To/(From)>Greenwich	150,000.00			150,000.00
28-127-00	Due To>Old Owner	(229.00)			(229.00)
30-000-00	Retained Earnings	(347,324.00)			(347,324.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	4,200.00			4,200.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	59,562.00			59,562.00
40-102-00	Room & Board Revenue>Medicare A	(6,170,188.00)			(6,170,188.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	126,098.00			126,098.00
40-104-00	Room & Board Revenue>Private	(1,911,780.00)			(1,911,780.00)
40-105-00	Room & Board Revenue>HMO	(1,338,048.00)			(1,338,048.00)
40-105-14	Room & Board Revenue>HMO>Sequester	621.00			621.00
40-109-00	Room & Board Revenue>Hospice	(43,199.00)			(43,199.00)
40-110-00	Room & Board Revenue>Respite	12,640.00			12,640.00
40-111-00	Room & Board Revenue>Medicaid	(3,915,853.00)			(3,915,853.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(4,527.00)			(4,527.00)
41-102-00	Pharmacy Rev>Medicare A	(441,286.00)			(441,286.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	441,286.00			441,286.00
41-105-00	Pharmacy Rev>HMO	(88,581.00)			(88,581.00)
41-105-01	Pharmacy Rev>HMO>C/A	88,581.00			88,581.00
42-102-00	PT Revenue>Medicare A	(896,988.00)			(896,988.00)
42-102-01	PT Revenue>Medicare A>C/A	770,234.00			770,234.00
42-104-00	PT Revenue>Private	(2,340.00)			(2,340.00)
42-105-00	PT Revenue>HMO	(119,924.00)			(119,924.00)
42-105-01	PT Revenue>HMO>C/A	93,187.00			93,187.00
42-111-00	PT Revenue>Medicaid	(13,403.00)			(13,403.00)
42-111-01	PT Revenue>Medicaid>C/A	13,403.00			13,403.00
43-102-00	OT Revenue>Medicare A	(987,534.00)			(987,534.00)
43-102-01	OT Revenue>Medicare A>C/A	868,441.00			868,441.00
43-104-00	OT Revenue>Private	(2,040.00)			(2,040.00)
43-105-00	OT Revenue>HMO	(112,014.00)			(112,014.00)
43-105-01	OT Revenue>HMO>C/A	92,951.00			92,951.00
43-111-00	OT Revenue>Medicaid	(15,930.00)			(15,930.00)
43-111-01	OT Revenue>Medicaid>C/A	15,930.00			15,930.00
44-102-00	ST Revenue>Medicare A	(168,278.00)			(168,278.00)
44-102-01	ST Revenue>Medicare A>C/A	126,728.00			126,728.00
44-105-00	ST Revenue>HMO	(18,505.00)			(18,505.00)
44-105-01	ST Revenue>HMO>C/A	11,856.00			11,856.00
44-111-00	ST Revenue>Medicaid	(703.00)			(703.00)
44-111-01	ST Revenue>Medicaid>C/A	703.00			703.00
47-105-00	Other Ancillary Rev>HMO	(1,710.00)			(1,710.00)
47-105-01	Other Ancillary Rev>HMO>C/A	570.00			570.00
51-100-00	Other Rev>Miscellaneous	(1,836.00)			(1,836.00)
51-160-00	Other Rev>Interest	(7,691.00)			(7,691.00)
51-178-00	Other Rev>Food	(57.00)			(57.00)
51-181-00	Other Rev>Vending Machines	(19.00)			(19.00)
51-187-00	Other Rev>Laundry	0.00		(72,000.00)	(72,000.00)
			RJE - 9	(72,000.00)	
51-191-00	Other Rev>Purchased A/R	(59,948.00)			(59,948.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
51-818-00	Other Rev>Medical Records	(449.00)			(449.00)
52-102-00	Revenue Adjustments>Medicare A	242.00			242.00
52-105-00	Revenue Adjustments>HMO	192.00			192.00
52-109-00	Revenue Adjustments>Hospice	472.00			472.00
52-111-00	Revenue Adjustments>Medicaid	27,758.00			27,758.00
60-183-00	Nursing Expense>Supplies	166,316.00			166,316.00
60-184-00	Nursing Expense>Minor Equip & Supplies	913.00			913.00
60-185-00	Nursing Expense>Incontinence Supplies	787.00			787.00
60-204-00	Nursing Expense>Training & Education	1,811.00			1,811.00
60-205-00	Nursing Expense>Sanitation & Incineration	507.00		638.00	1,145.00
			RJE - 2	638.00	
60-206-00	Nursing Expense>Clinical Services	21,667.00		(12,517.00)	9,150.00
			RJE - 2	(12,517.00)	
60-207-00	Nursing Expense>Repairs & Maint	6,556.00			6,556.00
60-208-00	Nursing Expense>Equip-Rental	31,513.00			31,513.00
60-212-00	Nursing Expense>Clinical Consultants	33,833.00		(4,000.00)	29,833.00
			RJE - 2	(4,000.00)	
60-213-00	Nursing Expense>Transportation	802.00		(610.00)	192.00
			RJE - 6	(610.00)	
60-230-00	Nursing Expense>Data Processing	36,831.00			36,831.00
60-700-06	Nursing Expense>Contracted Service>Other	1,763.00		(638.00)	1,125.00
			RJE - 2	(638.00)	
60-801-80	Nursing Expense>CNA>Wages	1,273,855.00			1,273,855.00
60-801-92	Nursing Expense>CNA>PTO Accrual	65,131.00			65,131.00
60-805-80	Nursing Expense>LPN>Wages	875,785.00			875,785.00
60-805-92	Nursing Expense>LPN>PTO Accrual	39,517.00			39,517.00
60-808-80	Nursing Expense>RN>Wages	280,313.00			280,313.00
60-808-92	Nursing Expense>RN>PTO Accrual	19,353.00			19,353.00
60-809-80	Nursing Expense>RN Supervisor>Wages	374,300.00			374,300.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	16,714.00			16,714.00
61-750-00	Nursing Admin Expense>Medical Director	72,000.00			72,000.00
61-811-80	Nursing Admin Expense>Director>Wages	117,213.00			117,213.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	17,391.00			17,391.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	76,103.00			76,103.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	170,488.00			170,488.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	10,472.00			10,472.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	37,689.00			37,689.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	3,444.00			3,444.00
61-822-80	Nursing Admin Expense>Medical Director>Wages	0.00			0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	33,436.00			33,436.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	3,322.00			3,322.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	408.00			408.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	0.00			0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	303,728.00			303,728.00
61-881-00	Nursing Admin Expense>Workers Comp	71,050.00			71,050.00
61-882-00	Nursing Admin Expense>Health Insurance	306,986.00			306,986.00
61-883-00	Nursing Admin Expense>Other Benefits	16,302.00		(16,302.00)	0.00
			RJE - 4	(16,302.00)	
62-145-00	Pharmacy Expense>RX	607,804.00			607,804.00
62-222-00	Pharmacy Expense>OTC	16,294.00			16,294.00
62-700-00	Pharmacy Expense>Contracted Service	0.00			0.00
64-223-00	Other Ancillary Expense>Oxygen	4,046.00			4,046.00
64-224-00	Other Ancillary Expense>Lab	48,550.00			48,550.00
64-225-00	Other Ancillary Expense>Radiology	20,116.00			20,116.00
65-000-00	PT Expense	644,257.00			644,257.00
66-000-00	OT Expense	686,756.00			686,756.00
67-000-00	ST Expense	85,274.00			85,274.00
69-811-80	Social Services Expense>Director>Wages	84,445.00			84,445.00
69-811-92	Social Services Expense>Director>PTO Accrual	7,643.00			7,643.00
69-830-80	Social Services Expense>Assistant>Wages	0.00			0.00
69-880-00	Social Services Expense>Payroll Taxes	8,142.00			8,142.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
69-881-00	Social Services Expense>Workers Comp	1,911.00			1,911.00
69-882-00	Social Services Expense>Health Insurance	8,385.00			8,385.00
69-883-00	Social Services Expense>Other Benefits	439.00		(439.00)	0.00
			RJE - 4	(439.00)	
70-177-00	Dietary Expense>Supplements	40,130.00			40,130.00
70-178-00	Dietary Expense>Food	278,990.00			278,990.00
70-183-00	Dietary Expense>Supplies	15,048.00			15,048.00
70-207-00	Dietary Expense>Repairs & Maint	400.00			400.00
70-700-00	Dietary Expense>Contracted Service	300.00			300.00
70-811-80	Dietary Expense>Director>Wages	55,942.00			55,942.00
70-811-92	Dietary Expense>Director>PTO Accrual	5,965.00			5,965.00
70-831-80	Dietary Expense>Aide>Wages	157,012.00			157,012.00
70-831-92	Dietary Expense>Aide>PTO Accrual	9,742.00			9,742.00
70-832-80	Dietary Expense>Cook>Wages	81,896.00			81,896.00
70-833-80	Dietary Expense>Dietician>Wages	56,751.00			56,751.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	4,804.00			4,804.00
70-880-00	Dietary Expense>Payroll Taxes	32,986.00			32,986.00
70-881-00	Dietary Expense>Workers Comp	7,755.00			7,755.00
70-882-00	Dietary Expense>Health Insurance	33,602.00			33,602.00
70-883-00	Dietary Expense>Other Benefits	1,776.00		(1,776.00)	0.00
			RJE - 4	(1,776.00)	
71-178-00	Activity Expense>Food	30.00			30.00
71-179-00	Activity Expense>Barber & Beauty	0.00			0.00
71-183-00	Activity Expense>Supplies	4,629.00			4,629.00
71-700-00	Activity Expense>Contracted Service	3,700.00			3,700.00
71-811-80	Activity Expense>Director>Wages	53,356.00			53,356.00
71-811-92	Activity Expense>Director>PTO Accrual	5,180.00			5,180.00
71-831-80	Activity Expense>Aide>Wages	89,126.00			89,126.00
71-831-92	Activity Expense>Aide>PTO Accrual	5,302.00			5,302.00
71-880-00	Activity Expense>Payroll Taxes	13,525.00			13,525.00
71-881-00	Activity Expense>Workers Comp	3,186.00			3,186.00
71-882-00	Activity Expense>Health Insurance	13,770.00			13,770.00
71-883-00	Activity Expense>Other Benefits	738.00		(738.00)	0.00
			RJE - 4	(738.00)	
72-183-00	Housekeeping Expense>Supplies	20,947.00			20,947.00
72-811-80	Housekeeping Expense>Director>Wages	20,940.00			20,940.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	4,681.00			4,681.00
72-831-80	Housekeeping Expense>Aide>Wages	152,386.00			152,386.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	13,875.00			13,875.00
72-836-80	Housekeeping Expense>Supervisor>Wages	0.00			0.00
73-183-00	Laundry Expense>Supplies	13,894.00			13,894.00
73-831-80	Laundry Expense>Aide>Wages	155,097.00			155,097.00
73-831-92	Laundry Expense>Aide>PTO Accrual	8,206.00			8,206.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	31,468.00			31,468.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	7,449.00			7,449.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	32,031.00			32,031.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	1,726.00		(1,726.00)	0.00
			RJE - 4	(1,726.00)	
75-183-00	Maintenance Expense>Supplies	22,030.00			22,030.00
75-205-00	Maintenance Expense>Sanitation & Incineration	13,379.00			13,379.00
75-207-00	Maintenance Expense>Repairs & Maint	18,775.00			18,775.00
75-217-00	Maintenance Expense>Extermination	1,259.00			1,259.00
75-218-00	Maintenance Expense>Snow Removal	9,460.00			9,460.00
75-219-00	Maintenance Expense>Landscaping	11,096.00			11,096.00
75-220-00	Maintenance Expense>Fire Drill	2,748.00			2,748.00
75-700-00	Maintenance Expense>Contracted Service	41,347.00			41,347.00
75-811-80	Maintenance Expense>Director>Wages	55,830.00			55,830.00
75-811-92	Maintenance Expense>Director>PTO Accrual	5,120.00			5,120.00
75-829-80	Maintenance Expense>Staff>Wages	59,253.00			59,253.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	5,552.00			5,552.00
75-838-80	Maintenance Expense>Security Desk>Wages	32,752.00			32,752.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	2,290.00			2,290.00
75-880-00	Maintenance Expense>Payroll Taxes	14,270.00			14,270.00
75-881-00	Maintenance Expense>Workers Comp	3,320.00			3,320.00
75-882-00	Maintenance Expense>Health Insurance	14,595.00			14,595.00
75-883-00	Maintenance Expense>Other Benefits	766.00		(766.00)	0.00
			RJE - 4	(766.00)	
76-227-00	Utility Expense>Gas	54,681.00			54,681.00
76-228-00	Utility Expense>Electric	173,150.00			173,150.00
76-229-00	Utility Expense>Water/Sewer	56,219.00			56,219.00
80-101-00	Admin Expense>Provider Tax	590,642.00			590,642.00
80-162-00	Admin Expense>Insurance - General Liability & Other	58,021.00			58,021.00
80-164-00	Admin Expense>Surety Bond	956.00			956.00
80-167-00	Admin Expense>Insurance - Auto	3,360.00			3,360.00
80-183-00	Admin Expense>Supplies	18,908.00			18,908.00
80-208-00	Admin Expense>Equip-Rental	21,146.00		(661.00)	20,485.00
			RJE - 5	(661.00)	
80-209-00	Admin Expense>Postage	3,287.00			3,287.00
80-210-00	Admin Expense>Internet	4,037.00			4,037.00
80-230-00	Admin Expense>Data Processing	18,086.00			18,086.00
80-231-00	Admin Expense>Telephone	6,546.00		(1,023.00)	5,523.00
			RJE - 1	(1,023.00)	
80-232-00	Admin Expense>Cable TV	16,218.00			16,218.00
80-233-00	Admin Expense>Seminars	468.00		350.00	818.00
			RJE - 3	350.00	
80-234-00	Admin Expense>Licenses	900.00			900.00
80-235-00	Admin Expense>Dues & Subscriptions	1,888.00		(1,877.00)	11.00
			RJE - 3	(1,877.00)	
80-236-00	Admin Expense>Travel	6,194.00			6,194.00
80-236-04	Admin Expense>Travel>Allowable	22.00			22.00
80-238-00	Admin Expense>Legal Fees	8,063.00		4,599.00	12,662.00
			RJE - 8	4,599.00	
80-239-00	Admin Expense>Accounting Fees	64,500.00		(49,460.00)	15,040.00
			RJE - 7	(56,700.00)	
			RJE - 8	7,240.00	
80-240-00	Admin Expense>Professional Fees	128,627.00		44,861.00	173,488.00
			RJE - 7	56,700.00	
			RJE - 8	(11,839.00)	
80-242-00	Admin Expense>Fines, Penalties & Settlements	1,449.00			1,449.00
80-243-00	Admin Expense>Late Fees	3,971.00			3,971.00
80-244-00	Admin Expense>Bank Fees	4,913.00			4,913.00
80-249-00	Admin Expense>Recruiting	91.00			91.00
80-250-00	Admin Expense>Marketing & Advertising	10,962.00			10,962.00
80-251-00	Admin Expense>Bad Debt	134,938.00			134,938.00
80-252-00	Admin Expense>Startup Costs	969.00			969.00
80-700-00	Admin Expense>Contracted Service	18,052.00			18,052.00
80-811-80	Admin Expense>Director>Wages	78,372.00			78,372.00
80-811-92	Admin Expense>Director>PTO Accrual	26,758.00			26,758.00
80-812-92	Admin Expense>Assistant Director>PTO Accrual	2,600.00			2,600.00
80-815-80	Admin Expense>Purchaser>wages	26,407.00			26,407.00
80-815-92	Admin Expense>Purchaser>PTO Accrual	567.00			567.00
80-839-80	Admin Expense>Admissions>Wages	70,969.00			70,969.00
80-839-92	Admin Expense>Admissions>PTO Accrual	5,198.00			5,198.00
80-840-80	Admin Expense>Business Office>Wages	256,099.00			256,099.00
80-840-92	Admin Expense>Business Office>PTO Accrual	11,292.00			11,292.00
80-842-80	Admin Expense>Marketing>Wages	15,727.00			15,727.00
80-842-92	Admin Expense>Marketing>PTO Accrual	7.00			7.00
80-880-00	Admin Expense>Payroll Taxes	53,234.00			53,234.00
80-881-00	Admin Expense>Workers Comp	12,775.00			12,775.00
80-882-00	Admin Expense>Health Insurance	53,730.00			53,730.00
80-883-00	Admin Expense>Other Benefits	3,024.00		(3,024.00)	0.00
			RJE - 4	(3,024.00)	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
85-100-00	Miscellaneous	0.00			0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	(27,057.00)			(27,057.00)
85-245-00	Background Checks	0.00		6,513.00	6,513.00
			RJE - 4	6,513.00	
85-257-00	Employee Physicals	0.00			0.00
91-121-00	Property Expense>Rent	1,224,135.00			1,224,135.00
91-161-00	Property Expense>RE Taxes	117,727.00			117,727.00
91-261-00	Property Expense>Personal Prop Taxes	27,402.00			27,402.00
92-000-00	Depreciation Expense	4,064.00			4,064.00
93-000-00	Amortization Expense	32,000.00			32,000.00
94-000-00	Interest Expense	14,983.00			14,983.00
Marcum 101	Chamber of Commerce Dues	0.00			0.00
Marcum 102	Employee Food	0.00		2,018.00	2,018.00
			RJE - 4	2,018.00	
Marcum 103	Cell Phone	0.00		1,023.00	1,023.00
			RJE - 1	1,023.00	
Marcum 104	Dentist	0.00		12,517.00	12,517.00
			RJE - 2	12,517.00	
Marcum 105	Administering of Drugs Expense	0.00			0.00
Marcum 106	Discriminatory Bonus	0.00		11,900.00	11,900.00
			RJE - 4	11,900.00	
Marcum 107	UHC Insurance Incentive Bonus	0.00			0.00
Marcum 108	Wheelchair Cleaning	0.00			0.00
Marcum 109	Leased Equipment	0.00		661.00	661.00
			RJE - 5	661.00	
Marcum 110	Chamber of Commerce Dues	0.00		510.00	510.00
			RJE - 3	510.00	
Marcum 111	Holiday Party	0.00		1,480.00	1,480.00
			RJE - 4	1,480.00	
Marcum 112	Employee Relations	0.00		2,860.00	2,860.00
			RJE - 4	2,860.00	
Marcum 113	MDS Consulting	0.00		4,000.00	4,000.00
			RJE - 2	4,000.00	
Marcum 114	Subscriptions	0.00		1,017.00	1,017.00
			RJE - 3	1,017.00	
Marcum 115	Ambulance	0.00		610.00	610.00
			RJE - 6	610.00	
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **93 W Main Operating, LLC**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Schedule**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE 9/30/2018	FINAL 9/30/2018
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	78,372.00		0.00	78,372.00
80-811-92	Admin Expense>Director>PTO Accrual	26,758.00		0.00	26,758.00
Subtotal [2]	Administrators	105,130.00		0.00	105,130.00
Subgroup : [4]	Other Administrative Salaries				
75-838-80	Maintenance Expense>Security Desk>Wages	32,752.00		0.00	32,752.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	2,290.00		0.00	2,290.00
80-815-80	Admin Expense>Purchaser>wages	26,407.00		0.00	26,407.00
80-815-92	Admin Expense>Purchaser>PTO Accrual	567.00		0.00	567.00
80-840-80	Admin Expense>Business Office>Wages	256,099.00		0.00	256,099.00
80-840-92	Admin Expense>Business Office>PTO Accrual	11,292.00		0.00	11,292.00
Subtotal [4]	Other Administrative Salaries	329,407.00		0.00	329,407.00
Subgroup : [5A]	Head Dietitian				
70-833-80	Dietary Expense>Dietician>Wages	56,751.00		0.00	56,751.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	4,804.00		0.00	4,804.00
Subtotal [5A]	Head Dietitian	61,555.00		0.00	61,555.00
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	55,942.00		0.00	55,942.00
70-811-92	Dietary Expense>Director>PTO Accrual	5,965.00		0.00	5,965.00
Subtotal [5B]	Food Service Supervisor	61,907.00		0.00	61,907.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	157,012.00		0.00	157,012.00
70-831-92	Dietary Expense>Aide>PTO Accrual	9,742.00		0.00	9,742.00
70-832-80	Dietary Expense>Cook>Wages	81,896.00		0.00	81,896.00
Subtotal [5C]	Dietary Workers	248,650.00		0.00	248,650.00
Subgroup : [6A]	Head Housekeeper				
72-811-80	Housekeeping Expense>Director>Wages	20,940.00		0.00	20,940.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	4,681.00		0.00	4,681.00
Subtotal [6A]	Head Housekeeper	25,621.00		0.00	25,621.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	152,386.00		0.00	152,386.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	13,875.00		0.00	13,875.00
Subtotal [6B]	Other Housekeeping Workers	166,261.00		0.00	166,261.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	55,830.00		0.00	55,830.00
75-811-92	Maintenance Expense>Director>PTO Accrual	5,120.00		0.00	5,120.00
Subtotal [7A]	Engineer or Chief of Maintenance	60,950.00		0.00	60,950.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	59,253.00		0.00	59,253.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	5,552.00		0.00	5,552.00
Subtotal [7B]	Other Maintenance Workers	64,805.00		0.00	64,805.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	155,097.00		0.00	155,097.00
73-831-92	Laundry Expense>Aide>PTO Accrual	8,206.00		0.00	8,206.00
Subtotal [8B]	Other Laundry Workers	163,303.00		0.00	163,303.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wages	117,213.00		0.00	117,213.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	17,391.00		0.00	17,391.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	76,103.00		0.00	76,103.00
80-812-92	Admin Expense>Assistant Director>PTO Accrual	2,600.00		0.00	2,600.00
Subtotal [12A]	Director of Nurses/Assistant Director	213,307.00		0.00	213,307.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	280,313.00		0.00	280,313.00

60-808-92	Nursing Expense>RN>PTO Accrual	19,353.00	0.00	19,353.00
60-809-80	Nursing Expense>RN Supervisor>Wages	374,300.00	0.00	374,300.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	16,714.00	0.00	16,714.00
Subtotal [12B1]	RNs - Direct Care	690,680.00	0.00	690,680.00
Subgroup : [12B2] RNs - Administrative				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	170,488.00	0.00	170,488.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	10,472.00	0.00	10,472.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	33,436.00	0.00	33,436.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	3,322.00	0.00	3,322.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	408.00	0.00	408.00
Subtotal [12B2]	RNs - Administrative	218,126.00	0.00	218,126.00
Subgroup : [12C1] LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	875,785.00	0.00	875,785.00
60-805-92	Nursing Expense>LPN>PTO Accrual	39,517.00	0.00	39,517.00
Subtotal [12C1]	LPNs - Direct Care	915,302.00	0.00	915,302.00
Subgroup : [12D] Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,273,855.00	0.00	1,273,855.00
60-801-92	Nursing Expense>CNA>PTO Accrual	65,131.00	0.00	65,131.00
Subtotal [12D]	Aides and Attendants	1,338,986.00	0.00	1,338,986.00
Subgroup : [12H] Recreation Workers				
71-811-80	Activity Expense>Director>Wages	53,356.00	0.00	53,356.00
71-811-92	Activity Expense>Director>PTO Accrual	5,180.00	0.00	5,180.00
71-831-80	Activity Expense>Aide>Wages	89,126.00	0.00	89,126.00
71-831-92	Activity Expense>Aide>PTO Accrual	5,302.00	0.00	5,302.00
Subtotal [12H]	Recreation Workers	152,964.00	0.00	152,964.00
Subgroup : [12M] Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	84,445.00	0.00	84,445.00
69-811-92	Social Services Expense>Director>PTO Accrual	7,643.00	0.00	7,643.00
Subtotal [12M]	Social Workers/Case Management	92,088.00	0.00	92,088.00
Subgroup : [12N] Marketing				
80-842-80	Admin Expense>Marketing>Wages	15,727.00	0.00	15,727.00
80-842-92	Admin Expense>Marketing>PTO Accrual	7.00	0.00	7.00
Subtotal [12N]	Marketing	15,734.00	0.00	15,734.00
Subgroup : [12O] Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	37,689.00	0.00	37,689.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	3,444.00	0.00	3,444.00
80-839-80	Admin Expense>Admissions>Wages	70,969.00	0.00	70,969.00
80-839-92	Admin Expense>Admissions>PTO Accrual	5,198.00	0.00	5,198.00
Subtotal [12O]	Other	117,300.00	0.00	117,300.00
Total [10-A]	Salaries and Wages	5,042,076.00	0.00	5,042,076.00
Group : [13-B] Professional Fees				
Subgroup : [2] Dentist				
Marcum 104	Dentist	0.00	12,517.00	12,517.00
			RJE - 2	12,517.00
Subtotal [2]	Dentist	0.00	12,517.00	12,517.00
Subgroup : [5A] PT - Resident Care				
65-000-00	PT Expense	644,257.00	0.00	644,257.00
Subtotal [5A]	PT - Resident Care	644,257.00	0.00	644,257.00
Subgroup : [8A] Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	72,000.00	0.00	72,000.00
Subtotal [8A]	Medical Director	72,000.00	0.00	72,000.00
Subgroup : [9A] ST - Resident Care				
67-000-00	ST Expense	85,274.00	0.00	85,274.00
Subtotal [9A]	ST - Resident Care	85,274.00	0.00	85,274.00
Subgroup : [10A] OT - Resident Care				
66-000-00	OT Expense	686,756.00	0.00	686,756.00
Subtotal [10A]	OT - Resident Care	686,756.00	0.00	686,756.00
Subgroup : [11A2] RN's - Administrative				
Marcum 113	MDS Consulting	0.00	4,000.00	4,000.00

Subtotal [11A2]	RN's - Administrative	<u>0.00</u>	RJE - 2	<u>4,000.00</u>	<u>4,000.00</u>
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	21,667.00		(12,517.00)	9,150.00
60-212-00	Nursing Expense>Clinical Consultants	33,833.00	RJE - 2	(12,517.00)	
60-700-06	Nursing Expense>Contracted Service>Other	1,763.00	RJE - 2	(4,000.00)	29,833.00
			RJE - 2	(4,000.00)	
Subtotal [12]	Other	<u>57,263.00</u>	RJE - 2	(638.00)	1,125.00
			RJE - 2	(638.00)	
Total [13-B]	Professional Fees	<u>1,545,550.00</u>		<u>(17,155.00)</u>	<u>40,108.00</u>
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	71,050.00		0.00	71,050.00
69-881-00	Social Services Expense>Workers Comp	1,911.00		0.00	1,911.00
70-881-00	Dietary Expense>Workers Comp	7,755.00		0.00	7,755.00
71-881-00	Activity Expense>Workers Comp	3,186.00		0.00	3,186.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	7,449.00		0.00	7,449.00
75-881-00	Maintenance Expense>Workers Comp	3,320.00		0.00	3,320.00
80-881-00	Admin Expense>Workers Comp	12,775.00		0.00	12,775.00
Subtotal [1A1]	Workmen's Compensation	<u>107,446.00</u>		<u>0.00</u>	<u>107,446.00</u>
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	303,728.00		0.00	303,728.00
69-880-00	Social Services Expense>Payroll Taxes	8,142.00		0.00	8,142.00
70-880-00	Dietary Expense>Payroll Taxes	32,986.00		0.00	32,986.00
71-880-00	Activity Expense>Payroll Taxes	13,525.00		0.00	13,525.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	31,468.00		0.00	31,468.00
75-880-00	Maintenance Expense>Payroll Taxes	14,270.00		0.00	14,270.00
80-880-00	Admin Expense>Payroll Taxes	53,234.00		0.00	53,234.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	(27,057.00)		0.00	(27,057.00)
Subtotal [1A4]	Social Security (FICA)	<u>430,296.00</u>		<u>0.00</u>	<u>430,296.00</u>
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	306,986.00		0.00	306,986.00
69-882-00	Social Services Expense>Health Insurance	8,385.00		0.00	8,385.00
70-882-00	Dietary Expense>Health Insurance	33,602.00		0.00	33,602.00
71-882-00	Activity Expense>Health Insurance	13,770.00		0.00	13,770.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	32,031.00		0.00	32,031.00
75-882-00	Maintenance Expense>Health Insurance	14,595.00		0.00	14,595.00
80-882-00	Admin Expense>Health Insurance	53,730.00		0.00	53,730.00
Subtotal [1A5]	Health Insurance	<u>463,099.00</u>		<u>0.00</u>	<u>463,099.00</u>
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	16,302.00		(16,302.00)	0.00
69-883-00	Social Services Expense>Other Benefits	439.00	RJE - 4	(16,302.00)	
70-883-00	Dietary Expense>Other Benefits	1,776.00	RJE - 4	(439.00)	0.00
71-883-00	Activity Expense>Other Benefits	738.00	RJE - 4	(439.00)	
74-883-00	Housekeeping & Laundry Expense>Other Benefits	1,726.00	RJE - 4	(1,776.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	766.00	RJE - 4	(738.00)	0.00
80-883-00	Admin Expense>Other Benefits	3,024.00	RJE - 4	(738.00)	
85-245-00	Background Checks	0.00	RJE - 4	(1,726.00)	0.00
			RJE - 4	(1,726.00)	
			RJE - 4	(766.00)	0.00
			RJE - 4	(766.00)	
			RJE - 4	(3,024.00)	0.00
			RJE - 4	(3,024.00)	
Subtotal [1A9]	Other	<u>24,771.00</u>	RJE - 4	6,513.00	6,513.00
			RJE - 4	6,513.00	
				<u>(18,258.00)</u>	<u>6,513.00</u>
Subgroup : [1C]	Bad Debts				
80-251-00	Admin Expense>Bad Debt	134,938.00		0.00	134,938.00
Subtotal [1C]	Bad Debts	<u>134,938.00</u>		<u>0.00</u>	<u>134,938.00</u>
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	64,500.00		(49,460.00)	15,040.00
			RJE - 7	(56,700.00)	
			RJE - 8	7,240.00	

Subtotal [1D]	Accounting and Auditing	<u>64,500.00</u>		<u>(49,460.00)</u>	<u>15,040.00</u>
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	8,063.00		4,599.00	12,662.00
			RJE - 8	<u>4,599.00</u>	
Subtotal [1E]	Legal	<u>8,063.00</u>		<u>4,599.00</u>	<u>12,662.00</u>
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	18,908.00		0.00	18,908.00
80-208-00	Admin Expense>Equip-Rental	21,146.00		(661.00)	20,485.00
			RJE - 5	<u>(661.00)</u>	
Subtotal [1G]	Office Supplies	<u>40,054.00</u>		<u>(661.00)</u>	<u>39,393.00</u>
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	6,546.00		(1,023.00)	5,523.00
			RJE - 1	<u>(1,023.00)</u>	
Subtotal [1H1]	Telephone and Telegraph	<u>6,546.00</u>		<u>(1,023.00)</u>	<u>5,523.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 103	Cell Phone	0.00		1,023.00	1,023.00
			RJE - 1	<u>1,023.00</u>	
Subtotal [1H2]	Cellular Phones and Beepers	<u>0.00</u>		<u>1,023.00</u>	<u>1,023.00</u>
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	590,642.00		0.00	590,642.00
Subtotal [1K3]	Resident Day User Fee	<u>590,642.00</u>		<u>0.00</u>	<u>590,642.00</u>
Total [15]	Expenditures Other than Salaries	<u>1,870,355.00</u>		<u>(63,780.00)</u>	<u>1,806,575.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	802.00		(610.00)	192.00
			RJE - 6	<u>(610.00)</u>	
Subtotal [1]	Resident Travel and Entertainment	<u>802.00</u>		<u>(610.00)</u>	<u>192.00</u>
Subgroup : [2]	Holiday Parties for Staff				
Marcum 111	Holiday Party	0.00		1,480.00	1,480.00
			RJE - 4	<u>1,480.00</u>	
Subtotal [2]	Holiday Parties for Staff	<u>0.00</u>		<u>1,480.00</u>	<u>1,480.00</u>
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	6,194.00		0.00	6,194.00
80-236-04	Admin Expense>Travel>Allowable	22.00		0.00	22.00
Subtotal [4]	Employee Travel	<u>6,216.00</u>		<u>0.00</u>	<u>6,216.00</u>
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	1,811.00		0.00	1,811.00
80-233-00	Admin Expense>Seminars	468.00		350.00	818.00
			RJE - 3	<u>350.00</u>	
Subtotal [5]	Education Expense	<u>2,279.00</u>		<u>350.00</u>	<u>2,629.00</u>
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	91.00		0.00	91.00
Subtotal [M1]	Advertising Help Wanted	<u>91.00</u>		<u>0.00</u>	<u>91.00</u>
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	10,962.00		0.00	10,962.00
Subtotal [M3]	Advertising Other	<u>10,962.00</u>		<u>0.00</u>	<u>10,962.00</u>
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	3,287.00		0.00	3,287.00
Subtotal [M7]	Postage	<u>3,287.00</u>		<u>0.00</u>	<u>3,287.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	1,888.00		(1,877.00)	11.00
			RJE - 3	<u>(1,877.00)</u>	
Subtotal [M8]	Dues and Membership Fees to Professional Associati	<u>1,888.00</u>		<u>(1,877.00)</u>	<u>11.00</u>
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 110	Chamber of Commerce Dues	0.00		510.00	510.00
			RJE - 3	<u>510.00</u>	
Subtotal [M8A]	Dues to Chamber of Commerce	<u>0.00</u>		<u>510.00</u>	<u>510.00</u>

Subgroup : [M9]	Subscriptions			
Marcum 114	Subscriptions	0.00	1,017.00	1,017.00
			RJE - 3	1,017.00
Subtotal [M9]	Subscriptions	0.00	1,017.00	1,017.00
Subgroup : [M11]	Services Provided by Contract			
80-210-00	Admin Expense>Internet	4,037.00	0.00	4,037.00
80-230-00	Admin Expense>Data Processing	18,086.00	0.00	18,086.00
80-240-00	Admin Expense>Professional Fees	128,627.00	44,861.00	173,488.00
			RJE - 7	56,700.00
			RJE - 8	(11,839.00)
80-700-00	Admin Expense>Contracted Service	18,052.00	0.00	18,052.00
Subtotal [M11]	Services Provided by Contract	168,802.00	44,861.00	213,663.00
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	900.00	0.00	900.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	1,449.00	0.00	1,449.00
80-243-00	Admin Expense>Late Fees	3,971.00	0.00	3,971.00
80-244-00	Admin Expense>Bank Fees	4,913.00	0.00	4,913.00
80-252-00	Admin Expense>Startup Costs	969.00	0.00	969.00
Marcum 102	Employee Food	0.00	2,018.00	2,018.00
			RJE - 4	2,018.00
Marcum 106	Discriminatory Bonus	0.00	11,900.00	11,900.00
			RJE - 4	11,900.00
Marcum 112	Employee Relations	0.00	2,860.00	2,860.00
			RJE - 4	2,860.00
Subtotal [M13]	Other	12,202.00	16,778.00	28,980.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and	206,529.00	62,509.00	269,038.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	40,130.00	0.00	40,130.00
70-178-00	Dietary Expense>Food	278,990.00	0.00	278,990.00
Subtotal [2A1]	Raw Food	319,120.00	0.00	319,120.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	15,048.00	0.00	15,048.00
Subtotal [2A2]	Non-Food Supplies	15,048.00	0.00	15,048.00
Subgroup : [2B]	Purchased Services			
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	334,468.00	0.00	334,468.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3C]	Other			
73-183-00	Laundry Expense>Supplies	13,894.00	0.00	13,894.00
Subtotal [3C]	Other	13,894.00	0.00	13,894.00
Total [19]	Laundry-Basis for Allocation of Costs	13,894.00	0.00	13,894.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
72-183-00	Housekeeping Expense>Supplies	20,947.00	0.00	20,947.00
Subtotal [4A1]	In-House Care Supplies	20,947.00	0.00	20,947.00
Subgroup : [5A2]	Purchased from			
62-145-00	Pharmacy Expense>RX	607,804.00	0.00	607,804.00
Subtotal [5A2]	Purchased from	607,804.00	0.00	607,804.00
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	16,294.00	0.00	16,294.00
Subtotal [5B]	Medicine Cabinet Drugs	16,294.00	0.00	16,294.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
60-183-00	Nursing Expense>Supplies	166,316.00	0.00	166,316.00
60-185-00	Nursing Expense>Incontinence Supplies	787.00	0.00	787.00
Subtotal [5C]	Medical and Therapeutic Supplies	167,103.00	0.00	167,103.00
Subgroup : [5D]	Ambulance/Limousine			
Marcum 115	Ambulance	0.00	610.00	610.00

Subtotal [5D]	Ambulance/Limousine	<u>0.00</u>	RJE - 6	<u>610.00</u>	<u>610.00</u>
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	4,046.00		0.00	4,046.00
Subtotal [5E2]	Oxygen - Other	<u>4,046.00</u>		<u>0.00</u>	<u>4,046.00</u>
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	20,116.00		0.00	20,116.00
Subtotal [5F]	X-Rays and related radiological	<u>20,116.00</u>		<u>0.00</u>	<u>20,116.00</u>
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	48,550.00		0.00	48,550.00
Subtotal [5H]	Laboratory	<u>48,550.00</u>		<u>0.00</u>	<u>48,550.00</u>
Subgroup : [5I]	Recreation				
71-178-00	Activity Expense>Food	30.00		0.00	30.00
71-183-00	Activity Expense>Supplies	4,629.00		0.00	4,629.00
71-700-00	Activity Expense>Contracted Service	3,700.00		0.00	3,700.00
80-232-00	Admin Expense>Cable TV	16,218.00		0.00	16,218.00
Subtotal [5I]	Recreation	<u>24,577.00</u>		<u>0.00</u>	<u>24,577.00</u>
Subgroup : [5L]	Other				
60-184-00	Nursing Expense>Minor Equip & Supplies	913.00		0.00	913.00
60-205-00	Nursing Expense>Sanitation & Incineration	507.00		638.00	1,145.00
60-208-00	Nursing Expense>Equip-Rental	31,513.00	RJE - 2	638.00	31,513.00
60-230-00	Nursing Expense>Data Processing	36,831.00		0.00	36,831.00
Subtotal [5L]	Other	<u>69,764.00</u>		<u>638.00</u>	<u>70,402.00</u>
Total [20]	Housekeeping and Resident Care Basis for Allocation	<u>979,201.00</u>		<u>1,248.00</u>	<u>980,449.00</u>
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	6,556.00		0.00	6,556.00
70-207-00	Dietary Expense>Repairs & Maint	400.00		0.00	400.00
75-207-00	Maintenance Expense>Repairs & Maint	18,775.00		0.00	18,775.00
Subtotal [6A]	Repairs and Maintenance	<u>25,731.00</u>		<u>0.00</u>	<u>25,731.00</u>
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	54,681.00		0.00	54,681.00
Subtotal [6B]	Heat	<u>54,681.00</u>		<u>0.00</u>	<u>54,681.00</u>
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	173,150.00		0.00	173,150.00
Subtotal [6C]	Light & Power	<u>173,150.00</u>		<u>0.00</u>	<u>173,150.00</u>
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	56,219.00		0.00	56,219.00
Subtotal [6D]	Water	<u>56,219.00</u>		<u>0.00</u>	<u>56,219.00</u>
Subgroup : [6E]	Equipment Lease				
Marcum 109	Leased Equipment	0.00		661.00	661.00
Subtotal [6E]	Equipment Lease	<u>0.00</u>	RJE - 5	<u>661.00</u>	<u>661.00</u>
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	22,030.00		0.00	22,030.00
75-205-00	Maintenance Expense>Sanitation & Incineration	13,379.00		0.00	13,379.00
75-217-00	Maintenance Expense>Extermination	1,259.00		0.00	1,259.00
75-218-00	Maintenance Expense>Snow Removal	9,460.00		0.00	9,460.00
75-219-00	Maintenance Expense>Landscaping	11,096.00		0.00	11,096.00
75-220-00	Maintenance Expense>Fire Drill	2,748.00		0.00	2,748.00
75-700-00	Maintenance Expense>Contracted Service	41,347.00		0.00	41,347.00
Subtotal [6F]	Other	<u>101,319.00</u>		<u>0.00</u>	<u>101,319.00</u>
Subgroup : [7C]	Non-movable Equipment				
92-000-00	Depreciation Expense	4,064.00		0.00	4,064.00
Subtotal [7C]	Non-movable Equipment	<u>4,064.00</u>		<u>0.00</u>	<u>4,064.00</u>
Subgroup : [8A]	Organization Expense				
93-000-00	Amortization Expense	32,000.00		0.00	32,000.00
Subtotal [8A]	Organization Expense	<u>32,000.00</u>		<u>0.00</u>	<u>32,000.00</u>

Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	1,224,135.00	0.00	1,224,135.00
Subtotal [9]	Rental Payments	1,224,135.00	0.00	1,224,135.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	117,727.00	0.00	117,727.00
Subtotal [10B]	Real estate taxes paid by lessor	117,727.00	0.00	117,727.00
Subgroup : [10C]	Personal property taxes			
91-261-00	Property Expense>Personal Prop Taxes	27,402.00	0.00	27,402.00
Subtotal [10C]	Personal property taxes	27,402.00	0.00	27,402.00
Total [22]	Maintenance and Property	1,816,428.00	661.00	1,817,089.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	14,983.00	0.00	14,983.00
Subtotal [12D]	Other Interest Expense	14,983.00	0.00	14,983.00
Subgroup : [14A]	Insurance on Property			
80-162-00	Admin Expense>Insurance - General Liability & Other	58,021.00	0.00	58,021.00
Subtotal [14A]	Insurance on Property	58,021.00	0.00	58,021.00
Subgroup : [14B]	Insurance of Automobiles			
80-167-00	Admin Expense>Insurance - Auto	3,360.00	0.00	3,360.00
Subtotal [14B]	Insurance of Automobiles	3,360.00	0.00	3,360.00
Subgroup : [14C3]	Other			
80-164-00	Admin Expense>Surety Bond	956.00	0.00	956.00
Subtotal [14C3]	Other	956.00	0.00	956.00
Total [27]	Interest and Insurance	77,320.00	0.00	77,320.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(3,915,853.00)	0.00	(3,915,853.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(4,527.00)	0.00	(4,527.00)
Subtotal [1A]	Medicaid Residents (CT only)	(3,920,380.00)	0.00	(3,920,380.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(6,170,188.00)	0.00	(6,170,188.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(6,170,188.00)	0.00	(6,170,188.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
40-102-14	Room & Board Revenue>Medicare A>Sequester	126,098.00	0.00	126,098.00
Subtotal [3B]	Medicare room and board contractual allowance	126,098.00	0.00	126,098.00
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(1,911,780.00)	0.00	(1,911,780.00)
40-105-00	Room & Board Revenue>HMO	(1,338,048.00)	0.00	(1,338,048.00)
40-109-00	Room & Board Revenue>Hospice	(43,199.00)	0.00	(43,199.00)
40-110-00	Room & Board Revenue>Respite	12,640.00	0.00	12,640.00
Subtotal [4A]	Private-pay residents and other	(3,280,387.00)	0.00	(3,280,387.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequester	621.00	0.00	621.00
Subtotal [4B]	Private-pay room and board contractual allowance	621.00	0.00	621.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(441,286.00)	0.00	(441,286.00)
Subtotal [5A]	Prescription Drugs - Medicare	(441,286.00)	0.00	(441,286.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	441,286.00	0.00	441,286.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	441,286.00	0.00	441,286.00
Subgroup : [5C]	Prescription Drugs - Non-medicare			
41-105-00	Pharmacy Rev>HMO	(88,581.00)	0.00	(88,581.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(88,581.00)	0.00	(88,581.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance			
41-105-01	Pharmacy Rev>HMO>C/A	88,581.00	0.00	88,581.00

Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowa	88,581.00	0.00	88,581.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(896,988.00)	0.00	(896,988.00)
Subtotal [7A]	Physical Therapy - Medicare	(896,988.00)	0.00	(896,988.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	770,234.00	0.00	770,234.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	770,234.00	0.00	770,234.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-104-00	PT Revenue>Private	(2,340.00)	0.00	(2,340.00)
42-105-00	PT Revenue>HMO	(119,924.00)	0.00	(119,924.00)
42-111-00	PT Revenue>Medicaid	(13,403.00)	0.00	(13,403.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(135,667.00)	0.00	(135,667.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-105-01	PT Revenue>HMO>C/A	93,187.00	0.00	93,187.00
42-111-01	PT Revenue>Medicaid>C/A	13,403.00	0.00	13,403.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowan	106,590.00	0.00	106,590.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(168,278.00)	0.00	(168,278.00)
Subtotal [8A]	Speech Therapy - Medicare	(168,278.00)	0.00	(168,278.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	126,728.00	0.00	126,728.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	126,728.00	0.00	126,728.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-105-00	ST Revenue>HMO	(18,505.00)	0.00	(18,505.00)
44-111-00	ST Revenue>Medicaid	(703.00)	0.00	(703.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(19,208.00)	0.00	(19,208.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-105-01	ST Revenue>HMO>C/A	11,856.00	0.00	11,856.00
44-111-01	ST Revenue>Medicaid>C/A	703.00	0.00	703.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowanc	12,559.00	0.00	12,559.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(987,534.00)	0.00	(987,534.00)
Subtotal [9A]	Occupational Therapy - Medicare	(987,534.00)	0.00	(987,534.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	868,441.00	0.00	868,441.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowan	868,441.00	0.00	868,441.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-104-00	OT Revenue>Private	(2,040.00)	0.00	(2,040.00)
43-105-00	OT Revenue>HMO	(112,014.00)	0.00	(112,014.00)
43-111-00	OT Revenue>Medicaid	(15,930.00)	0.00	(15,930.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(129,984.00)	0.00	(129,984.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-105-01	OT Revenue>HMO>C/A	92,951.00	0.00	92,951.00
43-111-01	OT Revenue>Medicaid>C/A	15,930.00	0.00	15,930.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Alic	108,881.00	0.00	108,881.00
Subgroup : [10B]	Other - Non-medicare			
47-105-00	Other Ancillary Rev>HMO	(1,710.00)	0.00	(1,710.00)
47-105-01	Other Ancillary Rev>HMO>C/A	570.00	0.00	570.00
52-102-00	Revenue Adjustments>Medicare A	242.00	0.00	242.00
52-105-00	Revenue Adjustments>HMO	192.00	0.00	192.00
52-109-00	Revenue Adjustments>Hospice	472.00	0.00	472.00
52-111-00	Revenue Adjustments>Medicaid	27,758.00	0.00	27,758.00
Subtotal [10B]	Other - Non-medicare	27,524.00	0.00	27,524.00
Subgroup : [18]	Other Revenue			
51-100-00	Other Rev>Miscellaneous	(1,836.00)	0.00	(1,836.00)
51-160-00	Other Rev>Interest	(7,691.00)	0.00	(7,691.00)
51-178-00	Other Rev>Food	(57.00)	0.00	(57.00)
51-181-00	Other Rev>Vending Machines	(19.00)	0.00	(19.00)
51-187-00	Other Rev>Laundry	0.00	(72,000.00)	(72,000.00)

			RJE - 9	(72,000.00)		
51-191-00	Other Rev>Purchased A/R	(59,948.00)		0.00		(59,948.00)
51-818-00	Other Rev>Medical Records	(449.00)		0.00		(449.00)
Subtotal [18]	Other Revenue	(70,000.00)		(72,000.00)		(142,000.00)
Total [30]	Statement of Revenue	(13,630,938.00)		(72,000.00)		(13,702,938.00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
10-001-02	Cash>Clearing>Payroll	(425.00)		0.00		(425.00)
10-010-95	Cash>Operating>Norwich	188,134.00		0.00		188,134.00
10-014-00	Cash>Petty Cash Facility	300.00		0.00		300.00
10-014-95	Cash>PettyCash>Norwich	3,301.00		0.00		3,301.00
10-015-00	Cash>Petty Cash PNA	500.00		0.00		500.00
10-060-95	Cash>Resident Trust>Norwich	25,495.00		0.00		25,495.00
10-061-00	Cash>Care Cost	5,000.00		0.00		5,000.00
Subtotal [A1]	Cash	222,305.00		0.00		222,305.00
Subgroup : [A2]	Resident Accounts Receivable					
11-102-00	Accounts Receivable>Medicare A	411,147.00		0.00		411,147.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	(7,362.00)		0.00		(7,362.00)
11-103-70	Accounts Receivable>Medicare B>Old A/R	16,227.00		0.00		16,227.00
11-104-00	Accounts Receivable>Private	195,444.00		0.00		195,444.00
11-104-70	Accounts Receivable>Private>Old A/R	46,834.00		0.00		46,834.00
11-105-00	Accounts Receivable>HMO	227,668.00		0.00		227,668.00
11-105-70	Accounts Receivable>HMO>Old A/R	64,796.00		0.00		64,796.00
11-106-70	Accounts Receivable>Medicare HMO>Old A/R	(6,000.00)		0.00		(6,000.00)
11-109-00	Accounts Receivable>Hospice	(4,370.00)		0.00		(4,370.00)
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,526.00)		0.00		(6,526.00)
11-111-00	Accounts Receivable>Medicaid	347,392.00		0.00		347,392.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	14,512.00		0.00		14,512.00
11-112-00	Accounts Receivable>Income	63,977.00		0.00		63,977.00
11-112-70	Accounts Receivable>Income>Old A/R	(7,320.00)		0.00		(7,320.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(165,472.00)		0.00		(165,472.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	466.00		0.00		466.00
11-123-00	Accounts Receivable>Ancillary	60,211.00		0.00		60,211.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(119,556.00)		0.00		(119,556.00)
Subtotal [A2]	Resident Accounts Receivable	1,132,068.00		0.00		1,132,068.00
Subgroup : [A5]	Prepaid Expenses					
12-000-00	Prepaid Expenses	5,404.00		0.00		5,404.00
12-124-00	Prepaid Expenses>Insurance	2,494.00		0.00		2,494.00
12-126-00	Prepaid Expenses>Taxes	39,467.00		0.00		39,467.00
12-881-00	Prepaid Expenses>Workers Comp	76,349.00		0.00		76,349.00
Subtotal [A5]	Prepaid Expenses	123,714.00		0.00		123,714.00
Subgroup : [B4]	Leasehold Improvements					
14-131-00	Fixed Assets>Leasehold Improvements	14,324.00		0.00		14,324.00
15-131-00	Accum Deprn>Leasehold Improvements	(600.00)		0.00		(600.00)
Subtotal [B4]	Leasehold Improvements	13,724.00		0.00		13,724.00
Subgroup : [B5]	Non-Movable Equipment					
14-133-00	Fixed Assets>Medical Equipment	3,653.00		0.00		3,653.00
15-133-00	Accum Deprn>Medical Equipment	(467.00)		0.00		(467.00)
Subtotal [B5]	Non-Movable Equipment	3,186.00		0.00		3,186.00
Subgroup : [B6]	Movable Equipment					
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	6,331.00		0.00		6,331.00
14-137-01	Fixed Asset>Capital Lease>Copier	44,220.00		0.00		44,220.00
14-305-00	Fixed Assets>Sales Use Tax	264.00		0.00		264.00
15-132-00	Accum Deprn>Furniture, Fixtures and Equipment	(247.00)		0.00		(247.00)
15-137-01	Accumulated Deprn>Capital Lease>Copier	(2,808.00)		0.00		(2,808.00)
15-305-00	Accum Deprn>Sales Use Tax	(9.00)		0.00		(9.00)
Subtotal [B6]	Movable Equipment	47,751.00		0.00		47,751.00
Subgroup : [D2]	Escrow Deposits					
10-300-00	Cash>Escrow	20,104.00		0.00		20,104.00
Subtotal [D2]	Escrow Deposits	20,104.00		0.00		20,104.00
Subgroup : [D3]	Organization Expense					
17-000-00	Deferred Financing Costs	160,000.00		0.00		160,000.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(37,167.00)		0.00		(37,167.00)
Subtotal [D3]	Organization Expense	122,833.00		0.00		122,833.00

Subgroup : [D6]	Loans to Owners or Related Parties			
27-000-78	Due To/(From)>Maplewood Rehab and Nursing	18,304.00	0.00	18,304.00
27-000-82	Due To/(From)>Saugus Rehab and Nursing	11,452.00	0.00	11,452.00
27-000-83	Due To/(From)>Twin Oaks Rehab and Nursing	12,522.00	0.00	12,522.00
27-000-91	Due To/(From)>Waterbury	21,558.00	0.00	21,558.00
27-000-93	Due To/(From)>Holdings	83,014.00	0.00	83,014.00
27-000-96	Due To/(From)>New London	771,670.00	72,000.00	843,670.00
			RJE - 9	72,000.00
27-000-98	Due To/(From)>New London Realty	1,184,833.00	0.00	1,184,833.00
27-315-00	Due To/(From)>Southport	125,000.00	0.00	125,000.00
27-316-00	Due To/(From)>Greenwich	150,000.00	0.00	150,000.00
Subtotal [D6]	Loans to Owners or Related Parties	2,378,353.00	72,000.00	2,450,353.00
Subgroup : [D7]	Other Assets			
27-152-00	Due To/(From)>Employee	740.00	0.00	740.00
Subtotal [D7]	Other Assets	740.00	0.00	740.00
Total [31-32]	Assets	4,064,778.00	72,000.00	4,136,778.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade Accounts Payable			
20-000-00	Accounts Payable	(1,140,500.00)	0.00	(1,140,500.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(401.00)	0.00	(401.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	401.00	0.00	401.00
21-350-00	Other Current Payables>Resident Funds	(25,495.00)	0.00	(25,495.00)
21-354-00	Other Current Payables>DTF RFMS	(130.00)	0.00	(130.00)
21-884-00	Other Current Payable>Disability & Other Insurance	486.00	0.00	486.00
Subtotal [A1]	Trade Accounts Payable	(1,165,639.00)	0.00	(1,165,639.00)
Subgroup : [A4]	Accrued Payroll			
23-000-00	Accrued Wages & Related	(115,396.00)	0.00	(115,396.00)
23-157-00	Accrued Expenses>PTO	(324,100.00)	0.00	(324,100.00)
Subtotal [A4]	Accrued Payroll	(439,496.00)	0.00	(439,496.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
23-156-00	Accrued Wages & Related>PR Taxes	1,018.00	0.00	1,018.00
Subtotal [A6]	Accrued Payroll Taxes Payable	1,018.00	0.00	1,018.00
Subgroup : [A7]	Medicare Final Settlement Payable			
27-102-00	Due To/(From)>Medicare A	(10,769.00)	0.00	(10,769.00)
Subtotal [A7]	Medicare Final Settlement Payable	(10,769.00)	0.00	(10,769.00)
Subgroup : [A12]	Other Current Liabilities			
24-000-00	Accrued Expenses	(166,634.00)	0.00	(166,634.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(41,363.00)	0.00	(41,363.00)
24-285-00	Accrued Expenses>Year End Adjustments	(18,095.00)	0.00	(18,095.00)
24-881-00	Accrued Expenses>Workers Comp	(71,259.00)	0.00	(71,259.00)
Subtotal [A12]	Other Current Liabilities	(297,351.00)	0.00	(297,351.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
27-000-97	Due To/(From)>Norwich Realty	(123,633.00)	0.00	(123,633.00)
Subtotal [B3]	Loans from Owners or Related Parties	(123,633.00)	0.00	(123,633.00)
Subgroup : [B4]	Other Long-Term Liabilities			
28-127-00	Due To>Old Owner	(229.00)	0.00	(229.00)
Subtotal [B4]	Other Long-Term Liabilities	(229.00)	0.00	(229.00)
Total [33-34]	Liabilities	(2,036,099.00)	0.00	(2,036,099.00)
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	Partner's Equity>Eli Mirlis>CapitalDraws	59,562.00	0.00	59,562.00
Subtotal [B1]	Owners' Capital	63,762.00	0.00	63,762.00
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	(347,324.00)	0.00	(347,324.00)
Subtotal [B5]	Cumulated Earnings	(347,324.00)	0.00	(347,324.00)
Total [35]	Equity	(283,562.00)	0.00	(283,562.00)

NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Sum of Account Groups	0.00	0.00	0.00

Client: 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
 Engagement: Medicaid - 93 W Main Operating, LLC
 Period Ending: 9/30/2018
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.08		
To Reclass Cell Phone Expense from Telephone Expense				
Marcum 103	Cell Phone		1,023.00	
80-231-00	Admin Expense>Telephone			1,023.00
Total			1,023.00	1,023.00
Reclassifying Journal Entries JE # 2		E.05		
To Reclass Dental Fees. MDS Consulting and Contracted Services to the correct line of Cost Report				
60-205-00	Nursing Expense>Sanitation & Incineration		638.00	
Marcum 104	Dentist		12,517.00	
Marcum 113	MDS Consulting		4,000.00	
60-206-00	Nursing Expense>Clinical Services			12,517.00
60-212-00	Nursing Expense>Clinical Consultants			4,000.00
60-700-06	Nursing Expense>Contracted Service>Other			638.00
Total			17,155.00	17,155.00
Reclassifying Journal Entries JE # 3		D.01		
To Reclass Chamber Dues				
80-233-00	Admin Expense>Seminars		350.00	
Marcum 110	Chamber of Commerce Dues		510.00	
Marcum 114	Subscriptions		1,017.00	
80-235-00	Admin Expense>Dues & Subscriptions			1,877.00
Total			1,877.00	1,877.00
Reclassifying Journal Entries JE # 4		E.03a		
To reclass other employee benefits				
85-245-00	Background Checks		6,513.00	
Marcum 102	Employee Food		2,018.00	
Marcum 106	Discriminatory Bonus		11,900.00	
Marcum 111	Holiday Party		1,480.00	
Marcum 112	Employee Relations		2,860.00	
61-883-00	Nursing Admin Expense>Other Benefits			16,302.00
69-883-00	Social Services Expense>Other Benefits			439.00
70-883-00	Dietary Expense>Other Benefits			1,776.00
71-883-00	Activity Expense>Other Benefits			738.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			1,728.00
75-883-00	Maintenance Expense>Other Benefits			766.00
80-883-00	Admin Expense>Other Benefits			3,024.00
Total			24,771.00	24,771.00
Reclassifying Journal Entries JE # 5		N.01a		
To Reclass Leased Equipment from Equipment Rental				
Marcum 109	Leased Equipment		661.00	
80-208-00	Admin Expense>Equip-Rental			661.00
Total			661.00	661.00
Reclassifying Journal Entries JE # 6		N.01a		
To reclass Ambulance Expense to correct line of CR				
Marcum 115	Ambulance		610.00	
60-213-00	Nursing Expense>Transportation			610.00
Total			610.00	610.00
Reclassifying Journal Entries JE # 7		E.01		
To Reclass professional fees from accounting fees				
80-240-00	Admin Expense>Professional Fees		56,700.00	
80-239-00	Admin Expense>Accounting Fees			56,700.00
Total			56,700.00	56,700.00
Reclassifying Journal Entries JE # 8		E.07		
To reclass Legal and accounting fees to correct line of cost report				

Client: **93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
80-238-00	Admin Expense>Legal Fees		4,599.00	
80-239-00	Admin Expense>Accounting Fees		7,240.00	
80-240-00	Admin Expense>Professional Fees			11,839.00
Total			11,839.00	11,839.00
Reclassifying Journal Entries JE # 9		PDW Sheva		
To reclass Laundry revenue done for 88 Clark Operating to Correct line of CR				
27-000-96	Due To/(From)>New London		72,000.00	
51-187-00	Other Rev>Laundry			72,000.00
Total			72,000.00	72,000.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/6/2019
 Run Date: 2/6/2019

Provider Name: 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
 Provider Number: 2428
 Period Ended: 9/30/18

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: