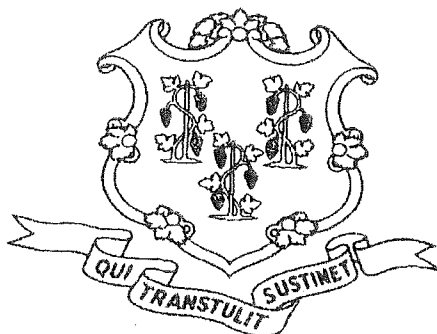


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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 10/1/2019	Report for Year Ending 9/30/2020

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

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	9/30/2020	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) John Miller			Printed Name (Owner) Eli Mirlis		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 93 W Town Street, Norwich, CT 06360				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 11/12/2020	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-889-2614		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nu		Address (No. & Street, City, State, Zip) 93 W Town Street, Norwich, CT 06360		
License Numbers:	CCNH 859-C	RHNS	(Specify)	Medicare Provider No. 07-5079
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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 N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Su	License No. 859-C	Report for Year Ended 9/30/2020	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 Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Ac	859-C	9/30/2020	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute a	License No. 859-C	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Page 22 / Line 9	1,800,000	884,067
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Page 22 / Line 10b	131,820	131,280
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13 / Line 5a	393,050	393,050
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13 / Line 9a	104,308	104,308
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13 / Line 10a	362,148	362,148
		<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 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	9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pitney Bowes Global Finance, PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	DM200 and DM200L Base with Lifter and Moistener	01/20/19	48 Months	814	814	
	<input type="radio"/>	<input 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 ***		814	

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

General Information and Questionnaire
Accounting Basis

Name of Facility 93 W Main Operating, LLC d/b/a N	License No. 859-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

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 PDR CPAs	4023 Tampa Road, Suite 2000, Oldsmar, FL 34677
4	

Services Provided by This Firm (*describe fully*)

1 Management Advisory Services / Cost Report Preparation / Covid related consulting	\$	10,270
2 Monthly Retainer Fee / Financial Review / Covid related consulting	\$	5,085
3 401k Audit	\$	3,000
4	\$	
		Charge for Services Provided
	\$	18,355

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

Yes No Pg. 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Litchfield Cavo LLP	860-413-2800
2 Murtha Cullina LLP	203-772-7700
3 Norwich Probate Court	860-887-2160
4	
5	

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

1 82 Hopmeadow St #210, Weatogue, CT 06089
2 265 Church St, New Haven, CT, 06510
3 100 Broadway #1, Norwich, CT
4
5

Services Provided by This Firm (*describe fully*)

1 Analysis / Strategy / Discovery Motions	\$	7,794
2 Disbursements	\$	149
3 Probate court	\$	500
4	\$	
5	\$	
		Charge for Services Provided
	\$	8,443

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

Yes No Pg. 15, Line 1e

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		859-C			9/30/2020				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120							
B. On last day of THIS report period	120	120							120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	104	104			104	104							
B. As of midnight of THIS report period	102	102							102	102			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,834	5,834			4,248	4,248			1,586	1,586			
B. Medicaid (Conn.)	22,231	22,231			16,532	16,532			5,699	5,699			
C. Medicaid (other states)													
D. Private Pay	8,127	8,127			6,676	6,676			1,451	1,451			
E. State SSI for RCH													
F. Other (Specify) Insurance, HMO & Hospice	62	62			62	62							
G. Total Care Days During Period (3A thru F)	36,254	36,254			27,518	27,518			8,736	8,736			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	36,254	36,254			27,518	27,518			8,736	8,736			

Schedule of Resident Statistics (Cont'd)

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Su			License No. 859-C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	19		64		19								
Per Diem Rate													
a. One bed rm.	Various		185.18		435.00								
b. Two bed rms.	Various		185.18		385.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										2,207	2,207		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										79	79		
2. Restorative Treatments										707	707		
C. Other										19,183	19,183		
D. Total Physical Therapy Treatments										22,176	22,176		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										519	519		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										13	13		
2. Restorative Treatments										114	114		
C. Other										2,679	2,679		
D. Total Speech Therapy Treatments										3,325	3,325		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										2,232	2,232		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										69	69		
2. Restorative Treatments										617	617		
C. Other										17,451	17,451		
D. Total Occupational Therapy Treatments										20,369	20,369		

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 Nu	859-C	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	256,533	2,091				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	118,649	2,091				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	146,821	4,883				
5. Dietary Service						
a. Head Dietitian	61,644	2,186				
b. Food Service Supervisor	66,691	2,091				
c. Dietary Workers	282,742	20,005				
6. Housekeeping Service						
a. Head Housekeeper	27,258	2,091				
b. Other Housekeeping Workers	185,277	13,891				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	49,571	1,842				
b. Other Maintenance Workers	74,691	3,954				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	173,236	10,143				
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	225,099	4,063				
b. RN						
1. Direct Care	646,780	11,580				
2. Administrative**	182,161	14,670				
c. LPN						
1. Direct Care	793,113	28,332				
2. Administrative**						
d. Aides and Attendants	1,344,060	78,851				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	169,595	8,236				
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	96,023	3,318				
n. Marketing	18,091	523				
o. Other (Specify)						
See Attached Schedule	98,695	4,573				
A-13: Total Salary Expenditures	5,016,730	219,414				

* 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 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				859-C	9/30/2020				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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

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	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
John Miller	256,533			Non Discriminatory	Administrator	2,091	A2			
Section IV - Assistant Administrators										
Michelle Cortina Quattrocchi	118,649			Non-discriminatory	Assistant Admin.	2,091	A3			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
93 W Main Operating, LLC d/b/a Norwich Sub-Acu	859-C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	4,980	68				
3. Pharmacist	13,066	Monthly fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	393,050	22,176				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,000	404				
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	104,308	3,325				
b. Other						
10. Occupational Therapist						
a. Resident Care	362,148	20,369				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	26,845	416				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	2,358	39				
d. Other						
12. Other (Specify) See Attached Schedule	29,038	148				
B-13 Total Fees Paid in Lieu of Salaries	1,007,793	46,945				

* 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 an		859-C	9/30/2020	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Integra Scripts, 160 Airport Rd Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Yahya Qureshi, 12 Case St Suite 103 Norwich CT 06360	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Olimpia Radu, 15 Summit Farm Dr East Greenwich RI 02818	Pulmonary Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management, 174 Scott Rd Prospect CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas, 101 North Plains Industrial Rd Wallingford CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz, 167 Route 304 Bardonia NY 10954	Peripheral / Midline Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services- 494 Broad Street, Suite 302 Newark NJ 07102	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Ventura Medstaff- PO Box 3544 Omaha NE 68103	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting, PO Box 265 Waterbury CT 06720	MDS Consulting (RN Admin)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<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	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 83,975	83,975			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 436,719	436,719			
5. Health Insurance	\$ 435,996	435,996			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 3,579	3,579			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 117,178	117,178			
d. Accounting and Auditing	\$ 18,355	18,355			
e. Legal (Services should be fully described on Page 7)	\$ 8,443	8,443			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 13,447	13,447			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 7,487	7,487			
2. Cellular Phones	\$				
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 575,233	575,233			
Subtotal	\$ 1,700,412	1,700,412			

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Admin Expense>Background checks	\$ 3,579		
Total	\$ 3,579	\$ -	\$ -

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	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,700,412	1,700,412			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,033	2,033			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,451	4,451			
5. Education Expenses Related to Seminars and Conventions	\$ 3,171	3,171			
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>)	\$ 973	973			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 8,478	8,478			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,570	2,570			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 43	43			
9. Subscriptions	\$ 422	422			
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>)	\$ 283,167	283,167			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 42,166	42,166			
C-14 Total Administrative & General Expenditures	\$ 2,047,886	2,047,886			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Admin Expense>Marketing & Advertising	\$ 8,476		
Marketing & Advertising>COVID19	\$ 2		
Total Other Advertising	\$ 8,478	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	\$ 4,802		
Late Fees (Disallowed on Pg 28a)	\$ 3,507		
Bank Fees	\$ 1,448		
Non-Allowable Bank Fees (Disallowed on Pg 28a)	\$ 992		
Discriminatory Bonus(Disallowed on Pg 28a)	\$ 230		
Employee Food	\$ 1,552		
Employee Relations	\$ 2,607		
Indirect COVID Expense	\$ 4,778		
Admin & Gen.>COVID Related Expense	\$ 22,250		
Total Other Administrative and General	\$ 42,166	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility 93 W Main Operating, LLC d/b/a Norwicl	License No. 859-C	Report for Year Ended 9/30/2020	Page 17	of 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	9/30/2020	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 328,623	328,623		
2. Non-Food Supplies	\$ 13,524	13,524		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____			
c. Other (Specify) _____ Other Dietary Supplies	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 342,147	342,147		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and		859-C	9/30/2020		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Laundry Expense		\$	17,557	17,557		
3D. Total Laundry Expenditures (3a + b + c)		\$	17,557	17,557		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Sub		859-C	9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	33,240	33,240			
b. Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced					
(<i>Complete Schedule C-2 att. Page 21.</i>)	by Personnel					
	Amt. \$					
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 33,240	33,240			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from McKesson and Cardinal	\$	379,447	379,447			
b. Medicine Cabinet Drugs	\$	2,599	2,599			
c. Medical and Therapeutic Supplies	\$	143,524	143,524			
d. Ambulance/Limousine***	\$	9,350	9,350			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	3,521	3,521			
f. X-rays and Related Radiological Procedures***	\$	13,397	13,397			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	49,195	49,195			
i. Recreation	\$	19,424	19,424			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	81,344	81,344			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 701,801	701,801			

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Sanitation & Incineration	\$ 47,332		
Supplies for COVID	\$ 449		
Equipment Rentals(Disallowed on Pg 29a)	\$ 27,336		
Data Processing	\$ 6,227		
Total Other Resident Care	\$ 81,344	\$ -	\$ -

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 9/30/2020	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Caretech Group	1123 McDonald Ave Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	16,800			16	m11
On-Time IT Solutions Inc	154 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	31,691			16	m11
Icon Interior	1008 39 Street NY, 11219	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Disinfectant Work	21,878			22	6f
Sterling Superior Services	PO Box 62 Bozrah, Ct 06334	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	18,301			22	6f
LTC Consulting Services	7 Randolph Road, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing and Fiscal Services	56,300			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
93 W Main Operating, LLC d/b/a Norwich Sul	859-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 14,619	14,619				
b. Heat	\$ 47,288	47,288				
c. Light & Power	\$ 155,930	155,930				
d. Water	\$ 79,120	79,120				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 814	814				
f. Other (<i>itemize</i>)	\$ 73,825	73,825				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 371,596	371,596				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 61,265	61,265				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 16,464	16,464				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 77,729	77,729				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,800,000	1,800,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 131,280	131,280				
c. Personal property taxes	\$ 27,064	27,064				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,036,073	2,036,073				

* 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		
Maintenance Expense> General Supplies	\$ 11,342		
Supplies for COVID	\$ 963		
Sanitation & Incineration	\$ 18,301		
Extermination	\$ 788		
Snow Removal	\$ 3,393		
Landscaping	\$ 10,983		
Fire Drill	\$ 3,260		
Contracted Service	\$ 2,917		
Contracted Services for COVID 19	\$ 21,878		
Total Other Repairs and Maintenance	\$ 73,825	\$ -	\$ -

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 9/30/2020			Page 23	of 37			
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period				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				4,979,233		4,979,233	4,423,167	S/L	Various	60,175			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				15,333		15,333		S/L	Various	1,090			
B-4. Subtotal											61,265		
C. Non-Movable Equipment													
1. Acquired prior to this report period				145,298		145,298	145,298	S/L	Various				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2013 Chevy Express				X		3	2013	42,663	42,663	42,663	S/L	5	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						Var	Var	1,778,558	1,778,558	1,720,790	S/L	Various	15,225
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						Var	Var	8,889	8,889		S/L	Various	1,239
D-3. Subtotal													16,464
E. Total Depreciation													77,729

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/2/2019	Repair and replace dry system	\$ 1,805	Var	\$ 120
10/29/2019	Tiles and insulation	\$ 680	Var	\$ 45
8/26/2019	repair rear walk side	\$ 1,500	Var	\$ 100
9/10/2019	replaced 2 panels	\$ 4,350	Var	\$ 290
1/31/2020	Fre door replacement	\$ 959	Var	\$ 48
4/13/2020	Lockinvar Boiler	\$ 3,499	Var	\$ 233
3/24/2020	Reapirs and service for pipes	\$ 1,440	Var	\$ 144
9/10/2019	Pin stripe parking lot handicap area	\$ 1,100	Var	\$ 110
Total additions for Building Improvements		\$ 15,333		\$ 1,090 *
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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
9/4/2020	Refridgerator	\$ 2,441	Var	\$ 244
10/16/2019	Reclining shower chair	\$ 968	Var	\$ 65
11/4/2019	Kit Drainage	1847	Var	185
11/20/2019	Kit Drainage	1999	Var	200
1/29/2020	Dell laptop	1536	Var	512
1/29/2020	Sales Tax for Laptop	98	Var	33
Total additions for Movable Equipment		\$ 8,889		\$ 1,239 *
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			License No.		Report for Year Ended			Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nu			859-C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

Norwichtown Convalescent Home, Inc.

Cost Report Year 2020

Medical Cost Report - Depreciation Summary

Land	Historical Cost	Method	Life	9/30/2017		9/30/2017		9/30/2018		5/30/2018		9/30/2019		9/30/2019		9/30/2020		9/30/2020		Net Book Value
				Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation					
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	-	-	3,659,581	-	-	3,659,581	-	-	3,659,581	-	-	3,659,581	-
2004 Additions	22,347	S/L	10	-	22,347	-	22,347	-	22,347	22,347	-	-	22,347	-	-	22,347	-	-	22,347	-
2005 Additions	73,320	S/L	10	-	73,320	-	73,320	-	73,320	73,320	-	-	73,320	-	-	73,320	-	-	73,320	-
2006 Additions	34,430	S/L	5	-	34,430	-	34,430	-	34,430	34,430	-	-	34,430	-	-	34,430	-	-	34,430	-
2008 Additions	169,987	S/L	10	4,250	158,737	-	169,987	-	169,987	169,987	-	-	169,987	-	-	169,987	-	-	169,987	0
2010 Additions	47,739	S/L	10	1,194	42,965	-	42,965	-	42,965	42,965	-	-	42,965	-	-	42,965	-	-	42,965	(0)
2011 Additions	246,914	S/L	Var	5,509	143,239	-	165,276	-	187,313	165,276	-	-	187,313	-	-	187,313	-	-	209,349	37,584
Total prior to 2012	4,254,318			10,982	4,129,865	-	4,167,906	-	4,194,717	4,167,906	-	-	4,194,717	-	-	4,216,754	-	-	4,216,754	37,584
2012 Additions																				
WALLPAPER AND PAINT 6 ROOMS	5,397	S/L	5	-	5,397	-	5,397	-	-	5,397	-	-	5,397	-	-	5,397	-	-	5,397	(0)
ELECTRICAL ADDITIONS	3,084	S/L	20	39	848	-	1,002	-	154	1,156	-	-	1,310	-	-	1,464	-	-	1,618	1,774
PAINTING/WALLPAPERING WEST WING	6,590	S/L	5	-	6,590	-	6,590	-	-	6,590	-	-	6,590	-	-	6,590	-	-	6,590	0
PAINTING/WALLPAPERING	3,385	S/L	5	-	3,386	-	3,386	-	-	3,386	-	-	3,386	-	-	3,386	-	-	3,386	(0)
PAINTING/WALLPAPERING	3,385	S/L	5	-	3,386	-	3,386	-	-	3,386	-	-	3,386	-	-	3,386	-	-	3,386	(0)
WALLPAPER	5,397	S/L	5	-	5,397	-	5,397	-	-	5,397	-	-	5,397	-	-	5,397	-	-	5,397	(0)
LANDSCAPING	47,702	S/L	10	1,193	26,236	-	31,006	-	4,770	35,776	-	-	40,546	-	-	45,316	-	-	50,116	7,156
UPPER PARKING LOT EXPANSION	18,500	S/L	20	231	5,088	-	6,013	-	925	6,938	-	-	7,863	-	-	8,788	-	-	9,713	10,638
DRIVEWAY TAX	1,175	S/L	20	15	323	-	382	-	59	441	-	-	500	-	-	559	-	-	608	674
ADARAMP	15,390	S/L	20	193	4,233	-	5,003	-	770	5,773	-	-	6,543	-	-	7,313	-	-	8,087	8,847
Total 2012 Additions	110,005			1,670	60,833	-	67,561	-	6,678	74,239	-	-	80,917	-	-	87,595	-	-	94,414	29,088
2014 Additions																				
400KW GENERATOR	241,721	S/L	20	3,022	45,323	-	57,409	-	12,086	69,495	-	-	81,581	-	-	93,667	-	-	105,753	150,140
AMNING FOR PATIENT PATIO	6,861	S/L	5	343	3,430	-	4,802	-	1,372	6,174	-	-	7,546	-	-	8,918	-	-	10,290	(0)
ELECTRICAL HOOKUP FOR WALKIN FREEZER	3,084	S/L	20	39	193	-	347	-	154	501	-	-	655	-	-	809	-	-	963	2,430
LABOR/MATERIAL TO INSTALL WALKIN FRIDGE	18,915	S/L	15	300	1,501	-	2,702	-	1,201	3,903	-	-	5,104	-	-	6,305	-	-	7,510	12,911
NOR-LAKE WALKIN FRIDGE/FREEZER	34,579	S/L	15	576	2,881	-	5,186	-	2,305	7,491	-	-	9,796	-	-	12,091	-	-	14,387	24,783
HARTFORD PROVISION ARCHITECT FEES WALK	4,254	S/L	15	71	355	-	639	-	284	923	-	-	1,207	-	-	1,591	-	-	1,982	3,047
Total 2014 Additions	308,514			4,351	53,633	-	71,085	-	17,402	88,487	-	-	105,204	-	-	122,667	-	-	140,310	203,310
2015 Additions																				
WANDERGUARD UPGRADE	3,288	S/L	5	165	1,974	-	2,632	-	656	3,288	-	-	3,944	-	-	4,600	-	-	5,256	(0)
NEW GUTTERS	7,896	S/L	20	99	1,185	-	1,580	-	395	1,975	-	-	2,370	-	-	2,765	-	-	3,150	5,536
FACILITY WIDE LIGHTING UPGRADE	148,731	S/L	30	1,240	14,874	-	19,832	-	4,958	24,790	-	-	29,748	-	-	34,706	-	-	39,664	118,983
NDPU LIGHTING REBATE	(48,948)	S/L	30	(408)	(4,896)	-	(6,528)	-	(1,632)	(8,160)	-	-	(9,792)	-	-	(11,424)	-	-	(13,156)	(39,156)
REPAIR TO SPRINKLER SYSTEM	6,375	S/L	15	106	1,277	-	1,702	-	425	2,127	-	-	2,552	-	-	2,977	-	-	3,402	3,823
LOG/HVAC HOLDING TANKS	6,500	S/L	20	81	975	-	1,300	-	325	1,625	-	-	1,950	-	-	2,275	-	-	2,600	4,550
Total 2015 Additions	123,842			1,282	15,389	-	20,518	-	5,127	25,645	-	-	30,116	-	-	35,241	-	-	40,366	93,726

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	Historical Cost	Method	Life	9/30/2017 Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Expense	9/30/2020 Accumulated Depreciation	Net Book Value
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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	3,294	19,489	3,294	22,783	43,091
CALL BELL SYSTEM	41,318.18	S/L	20	517	8,092	2,066	10,158	2,066	12,224	2,066	14,290	27,029
CALL BELL SYSTEM	22,834.00	S/L	20	283	4,433	1,132	5,565	1,132	6,697	1,132	7,829	14,805
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	79	1,133	316	1,449	316	1,765	316	2,081	2,663
SIGN ON FRONT LAWN	3,509.55	S/L	5	176	2,457	702	3,159	351	3,510	351	3,510	(0)
LOCHINVAR REPLACEMENT	5,168.61	S/L	15	86	1,149	345	1,494	345	1,839	345	2,184	2,984
Total 2014 Adj from Myers & Stauffer	143,248			1,964	30,265	7,835	38,020	7,504	45,524	7,133	52,677	90,571

2015 Disposals												
COLONIAL CARPET 7005	(9,291)	S/L	10	(232)	(9,523)	232	(9,291)	-	(9,291)	-	(9,291)	0
COLONIAL CARPET 11012006	(2,815)	S/L	10	(71)	(2,886)	71	(2,815)	-	(2,815)	-	(2,815)	0
Total 2015 Disposals	(12,106)			(303)	(12,409)	303	(12,107)	-	(12,107)	-	(12,107)	0

2016 Additions												
SPRINKLER REPAIR	9,786	S/L	25	98	782	391	1,173	391	1,564	391	1,955	7,831
O2 ROOM ON WEST WING	6,889	S/L	15	115	1,377	459	1,836	459	2,295	459	2,754	4,594
ELECTRIC FOR O2 ROOM	1,820	S/L	20	23	182	91	273	91	364	91	455	1,385
Total 2016 Additions	18,495			235	1,882	941	2,823	941	3,764	941	4,705	13,790

2018 Additions												
Install New Sprinkler Valve, Accelerator & Air Compr	3,339	S/L	15	-	-	223	223	223	446	223	669	2,670
Repair Sprinkler Leak	3,378	S/L	15	-	225	225	225	225	450	225	675	2,703
Fire Door	2,650	S/L	20	-	133	133	399	266	399	266	399	2,251
Repair to Sprinkler System	3,507	S/L	15	-	234	234	468	234	702	234	702	2,805
Repair Piping to Hot Water Storage	1,850	S/L	15	-	97	97	194	97	291	97	291	1,159
Total 2018 Additions	14,524			-	912	912	1,823	912	3,764	912	2,736	11,588

2019 Additions												
Fire Door	2,179	S/L	20	-	-	109	109	109	218	109	218	1,961
Fire Door	471	S/L	20	-	-	24	24	24	48	24	48	433
Fire Door	4,358	S/L	20	-	218	218	218	218	436	218	436	3,922
Quick Response sprinkler head	2,310	S/L	15	-	154	154	154	154	308	154	308	2,002
architectural services	9,400	S/L	15	-	627	627	627	627	1,254	627	1,254	8,146
smoke detectors	1,325	S/L	10	-	133	133	133	133	266	133	266	1,059
Total 2019 Additions	20,043			-	1,265	1,265	1,265	1,265	2,530	1,265	2,530	17,513

2020 Additions												
Repair and replace dry system	1,805	S/L	15	-	-	120	120	120	240	120	240	1,685
Tiles and insulation	680	S/L	15	-	-	45	45	45	90	45	90	635
repair rear walk side	1,500	S/L	15	-	-	100	100	100	200	100	200	1,400
replaced 2 panels	4,350	S/L	15	-	-	290	290	290	580	290	580	4,060
Fire door replacement	959	S/L	20	-	-	48	48	48	96	48	96	911
Lochinvar Boiler	3,499	S/L	15	-	-	233	233	233	466	233	466	3,266
Repairs and service for pipes	1,440	S/L	10	-	-	144	144	144	288	144	288	1,296
Pin stripe parking for handicap area	1,100	S/L	10	-	-	110	110	110	220	110	220	990
Total 2020 Additions	15,333			-	-	1,090	1,090	1,090	2,180	1,090	2,180	14,243

2019 Disposals												
Replace Piping to Hot Water Storage	(1,450)	S/L	15	-	-	-	-	-	-	-	-	(1,450)
Total 2019 Disposals	(1,450)			-	-	-	-	-	-	-	-	(1,450)

Total Building Improvements:												
	4,994,866			20,152	4,279,459	77,261	4,356,719	66,641	4,423,262	61,365	4,484,526	510,041

Non-Moveable Equipment												
Prior to 2005	92,630	S/L	VAR	-	92,630	-	92,630	-	92,630	-	92,630	-
2005 Additions	2,653	S/L	10	-	2,653	-	2,653	-	2,653	-	2,653	-
2006 Additions	6,638	S/L	10	-	6,638	-	6,638	-	6,638	-	6,638	-
2007 Additions	2,815	S/L	10	-	2,815	-	2,815	-	2,815	-	2,815	-
2010 Additions	84,188	S/L	10	2,105	67,351	8,419	75,770	8,418	84,188	8,418	92,606	0
2011 Additions	12,545	S/L	5	-	12,545	-	12,545	-	12,545	-	12,545	-
Total prior to 2011	201,469			2,105	184,632	8,419	193,051	8,418	201,469	8,418	201,469	0

Norwichtown Convalescent Home, Inc.
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 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	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	Net Book Value
2016 Disposals												
CCI SERVER FOR NORWICHTOWN	(12,545)	S/L	5.00	-	(12,545)	-	(12,545)	-	(12,545)	-	(12,545)	-
AVAYA PHONE SYSTEM	(13,833)	S/L		-	(13,833)	-	(13,833)	-	(13,833)	-	(13,833)	-
GENERATOR 1982	(29,793)	S/L		-	(29,793)	-	(29,793)	-	(29,793)	-	(29,793)	-
<i>Total 2016 Disposals</i>	(56,171)			-	(56,171)	-	(56,171)	-	(56,171)	-	(56,171)	-
Total Non-Moveable Equipment	145,298			2,105	128,461	8,419	136,880	8,418	145,298	-	145,298	0

Norwichtown Convalescent Home, Inc.

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Medicaid Cost Report - Depreciation Summary

Moveable Equipment	Historical Cost	Method	Life	9/30/2017		9/30/2018		9/30/2019		9/30/2020		Net Book Value
				Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	
Prior to 2004	1,362,809	S/L	VAR	-	1,362,809	-	1,362,809	-	1,362,809	-	1,362,809	-
2004 Additions	4,738	S/L	5	-	4,738	-	4,738	-	4,738	-	4,738	-
2005 Additions	18,084	S/L	5	-	18,084	-	18,084	-	18,084	-	18,084	-
2006 Additions	3,257	S/L	10	-	3,257	-	3,257	-	3,257	-	3,257	-
2006 Additions	15,787	S/L	15	263	12,110	1,053	13,163	1,053	14,216	1,053	15,269	518
2007 Additions	17,719	S/L	15	295	12,403	1,181	13,584	1,181	14,765	1,181	15,946	1,773
2007 Additions	8,041	S/L	10	-	8,041	-	8,041	-	8,041	-	8,041	0
2007 Additions	29,134	S/L	10	-	29,134	-	29,134	-	29,134	-	29,134	0
2008 Additions	24,838	S/L	10	621	24,011	827	24,838	-	24,338	-	24,838	0
2008 Additions	12,936	S/L	5	-	12,936	-	12,936	-	12,936	-	12,936	-
2009 Additions	4,216	S/L	5	500	4,216	2,000	4,216	-	4,216	-	4,216	-
2009 Additions	20,002	S/L	10	-	17,002	-	19,002	1,001	20,002	-	20,002	-
2009 Additions	8,882	S/L	5	-	8,882	-	8,882	-	8,882	-	8,882	-
2009 Additions	(7,547)	S/L	5	-	(7,547)	-	(7,547)	-	(7,547)	-	(7,547)	-
2011 Additions	7,373	S/L	5	-	7,373	-	7,373	-	7,373	-	7,373	-
Total Prior to 2011	1,530,269			1,660	1,517,448	5,061	1,522,509	3,235	1,525,743	2,234	1,527,977	2,292
2012 Additions												
CHAIR BEDS	5,172	S/L	15	86	1,897	345	2,242	345	2,587	345	2,932	2,240
FURNITURE IN WEST WING	6,128	S/L	10	153	3,371	613	3,984	613	4,597	613	5,210	918
FLAT PANEL TVS	3,924	S/L	5	-	3,924	-	3,924	785	4,709	(785)	3,924	0
PT ROOM DESKS	3,722	S/L	20	47	1,024	186	1,210	186	1,396	186	1,582	2,141
WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	613	4,597	613	5,210	918
FURNITURE	15,848	S/L	10	396	8,716	1,585	10,301	1,585	11,886	1,585	13,471	2,376
WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	613	4,597	613	5,210	918
WEST WING ROOM FURNITURE	6,128	S/L	10	153	3,371	613	3,984	613	4,597	613	5,210	918
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	613	4,597	613	5,210	918
DIRECT SUPPLY WEST WING FURNITURE	12,240	S/L	10	153	3,371	613	3,984	613	4,597	613	5,210	918
10 POC STATIONS	12,240	S/L	5	-	12,240	-	12,240	2,448	14,688	(2,448)	12,240	-
6 Dell Vostro Workstations	3,907	S/L	5	-	3,908	-	3,908	781	4,689	(781)	3,908	(0)
4 Dell Vostro Workstations	2,629	S/L	5	-	2,629	-	2,629	526	3,155	(526)	2,629	(0)
Total 2012 Additions	84,210			1,449	54,561	5,794	60,355	10,334	70,689	1,254	71,943	12,268

Norwichtown Convalescent Home, Inc.

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	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	Net Book Value
2013 Additions												
New Threelock System	7,583	S/L	3	-	7,583	-	7,583	-	7,583	-	7,583	-
Stream Table	2,988	S/L	5	125	2,332	166	2,498	-	2,498	-	2,498	0
Beds	2,945	S/L	3	-	2,945	-	2,945	-	2,945	-	2,945	-
Beds HI-LO	5,428	S/L	5	272	5,157	271	5,428	-	5,428	-	5,428	(0)
Beds for West Wing	4,863	S/L	5	243	4,539	324	4,863	-	4,863	-	4,863	(0)
Dining Room Tables	5,089	S/L	5	255	4,665	424	5,089	-	5,089	-	5,089	(0)
Speed Scrubber	3,977	S/L	5	199	3,645	332	3,977	-	3,977	-	3,977	(0)
Dining Room Armchairs	12,913	S/L	5	646	11,837	1,076	12,913	-	12,913	-	12,913	0
Patio Furniture for Residents	2,530	S/L	5	127	2,235	295	2,530	-	2,530	-	2,530	0
Resident Room Furniture	47,950	S/L	5	2,398	39,558	7,992	47,950	-	47,950	-	47,950	0
2013 Total Additions	95,776			4,263	84,897	10,879	95,776	-	95,776	-	95,776	(0)
2014 Additions												
CALL BELL SYSTEM	65,873.95	S/L	20	824	12,901	3,294	16,195	3,294	19,489	3,294	22,783	43,091
CALL BELL SYSTEM	41,318.18	S/L	20	517	8,092	2,066	10,158	2,066	12,224	2,066	14,290	27,029
CALL BELL SYSTEM	22,634.00	S/L	20	283	4,433	1,132	5,565	1,132	6,697	1,132	7,829	14,805
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	79	1,133	316	1,449	316	1,765	316	2,081	2,662
SIGN ON FRONT LAWN	3,509.55	S/L	5	176	2,457	702	3,159	351	3,510	345	3,510	(0)
LOCHINVAR REPLACEMENT	5,168.61	S/L	15	86	1,149	345	1,494	345	1,839	345	2,184	2,985
WANDERGUARD UPGRADE	2,589.82	S/L	3	-	2,590	-	2,590	-	2,590	-	2,590	2,985
BEDS AND FOOTBOARDS	12,591.63	S/L	12	262	3,322	1,049	4,371	1,049	5,420	-	6,469	6,112
2014 Total Additions	158,429			2,226	36,076	8,904	42,980	8,553	53,533	8,202	61,735	96,694
2015 Adjustments from Myers & Stauffer LLC (adjusted on 2015 Report)												
CALL BELL SYSTEM	(65,874)	S/L	20	(824)	(12,901)	(3,294)	(16,195)	(3,294)	(19,489)	(3,294)	(22,783)	(43,091)
CALL BELL SYSTEM	(41,318)	S/L	20	(517)	(8,092)	(2,066)	(10,158)	(2,066)	(12,224)	(2,066)	(14,290)	(27,029)
CALL BELL SYSTEM	(22,634)	S/L	20	(283)	(4,433)	(1,132)	(5,565)	(1,132)	(6,697)	(1,132)	(7,829)	(14,805)
LOCHINVAR REPLACEMENT	(4,743)	S/L	15	(79)	(1,133)	(316)	(1,449)	(316)	(1,765)	(316)	(2,081)	(2,663)
SIGN ON FRONT LAWN	(3,510)	S/L	5	(176)	(2,457)	(702)	(3,159)	(351)	(3,510)	(345)	(4,212)	(702)
LOCHINVAR REPLACEMENT	(5,169)	S/L	15	(86)	(1,149)	(345)	(1,494)	(345)	(1,839)	(345)	(2,184)	(2,985)
Total 2014 Adj from Myers & Stauffer	(143,248)			(1,964)	(30,165)	(7,855)	(38,020)	(7,504)	(45,524)	(7,855)	(53,379)	(89,869)
2015 Additions												
NEW POC FOR EAST WING	1,224	S/L	3	102	1,224	408	1,632	(408)	1,224	403	1,632	(408)
NEW MATTRESSES	5,274	S/L	5	264	3,161	1,055	4,216	1,055	5,271	3	5,274	0
2015 Total Additions	6,498			366	4,385	1,463	5,848	647	6,495	411	6,906	(408)

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2020
 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	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	Net Book Value
2015 Disposals												
COMPUTER EQUIPMENT 1990	(1,487)	S/L	10	-	(1,487)	-	(1,487)	-	(1,487)	-	(1,487)	-
COMPUTER SOLUTIONS	(4,404)	S/L	10	-	(4,404)	-	(4,404)	-	(4,404)	-	(4,404)	-
COMPUTER SOLUTIONS	(2,827)	S/L	10	-	(2,827)	-	(2,827)	-	(2,827)	-	(2,827)	-
SIMPLEX TIMECLOCK	(3,850)	S/L	10	-	(3,850)	-	(3,850)	-	(3,850)	-	(3,850)	-
COMPUTER SOLUTIONS	(1,819)	S/L	10	-	(1,819)	-	(1,819)	-	(1,819)	-	(1,819)	-
COMPUTER SOLUTIONS	(2,360)	S/L	10	-	(2,360)	-	(2,360)	-	(2,360)	-	(2,360)	-
MODEM 1990	(546)	S/L	10	-	(546)	-	(546)	-	(546)	-	(546)	-
SEARS LAWN TRACTOR	(1,589)	S/L	10	-	(1,589)	-	(1,589)	-	(1,589)	-	(1,589)	-
SYSTEMS FAX	(885)	S/L	10	-	(885)	-	(885)	-	(885)	-	(885)	-
STAPLES	(509)	S/L	10	-	(509)	-	(509)	-	(509)	-	(509)	-
2015 Total Disposals	(20,276)			-	(20,276)	-	(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	3,612	14,448	3,612	18,060	1
TIME CLOCK FOR PBJ	5,018	S/L	3	418	3,346	1,672	5,018	-	5,018	-	5,018	-
OXYGEN CONCENTRATORS	9,700	S/L	10	243	1,940	970	2,910	970	3,880	970	4,850	4,850
ULTRA STIM REHAB EQUIPMENT	5,351	S/L	7	191	1,528	764	2,292	764	3,056	764	3,820	1,531
DIATHERMY UNIT REHAB EQUIPMENT	17,235	S/L	10	431	3,448	1,724	5,172	1,724	6,896	1,724	8,620	8,615
2016 Total Additions	55,365			2,186	17,486	8,742	26,228	7,070	33,298	7,070	40,368	14,997
2016 Disposals												
OXYGEN CONCENTRATORS	(7,740)	S/L	10	-	(7,740)	-	(7,740)	-	(7,740)	-	(7,740)	-
TIMECLOCK PLUS	(7,583)	S/L	10	-	(7,583)	-	(7,583)	-	(7,583)	-	(7,583)	-
2016 Total Disposals	(15,323)			-	(15,323)	-	(15,323)	-	(15,323)	-	(15,323)	-
6/30/2017 Addition												
Electric Beds	13,772	S/L	12	287	1,148	1,148	2,296	1,148	3,444	1,148	4,592	9,180
6/30/2017 Total Additions	13,772			287	1,148	1,148	2,296	1,148	3,444	1,148	4,592	9,180
9/30/2017 Addition												
Wander Guards	2,003	S/L	5	100	100	401	501	401	902	401	1,303	700
9/30/2017 Total Additions	2,003			100	100	401	501	401	902	401	1,303	700
2018 Additions												
2 Hi Low Beds	2,168	S/L	12	-	-	181	181	181	362	181	543	1,625
Hot Buffet Cart	4,163	S/L	10	-	-	416	416	416	832	416	1,248	2,915
Sales Use Tax Buffet Cart	264	S/L	10	-	-	26	26	26	52	26	78	186
Auto Bipap	1,650	S/L	8	-	-	206	206	206	412	206	618	1,032
Copier Lease	44,220	S/L	5	-	-	8,844	8,844	8,844	17,688	8,844	26,532	17,688
2018 Total Additions	52,465			-	-	9,673	9,673	9,673	19,346	9,673	29,019	23,446
2019 Additions												
generator	1,026	S/L	5	-	-	-	-	205	205	205	410	616
Gravity 7 Pressure Redistribution Mattress	706	S/L	5	-	-	-	-	141	141	141	282	424
Thinlabs Touchscreen computer	1,317	S/L	3	-	-	-	-	439	439	439	878	439
Thinlabs Touchscreen computer	1,317	S/L	3	-	-	-	-	439	439	439	878	439
Thinlabs Touchscreen computer	1,317	S/L	3	-	-	-	-	439	439	439	878	439
Sales Use Tax Thinlabs Touchscreen Computers	251	S/L	3	-	-	-	-	84	84	84	168	83
Low Airliss and Alternating Pressure Mattress System	985	S/L	5	-	-	-	-	197	197	197	394	591
2019 Total Additions	6,919			-	-	-	-	1,944	1,944	1,944	3,888	3,031
2020 Additions												
Refrigerator	2,441	S/L	10	-	-	-	-	-	-	244	244	2,197
Reclining shower chair	968	S/L	15	-	-	-	-	-	-	65	65	903
Kit Drainage	1,847	S/L	10	-	-	-	-	-	-	185	185	1,662
Kit Drainage	1,999	S/L	10	-	-	-	-	-	-	200	200	1,799
Dell laptop	1,536	S/L	3	-	-	-	-	-	-	512	512	1,024
Sales Use Tax Laptop	98	S/L	3	-	-	-	-	-	-	33	33	65
2020 Total Additions	8,890			-	-	-	-	-	-	1,239	1,239	7,651

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2020
 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	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	Net Book Value
2019 Disposals												
2 Hi Low Beds	(2,168)	S/L	12	-	-	-	-	-	(181)	(181)	(362)	(1,806)
Sales Use Tax Buffet Cart	(264)	S/L	10	-	-	-	-	-	(26)	(26)	(52)	(212)
Copier Lease	(44,220)	S/L	5	-	-	-	-	-	(8,844)	(8,844)	(17,688)	(26,532)
Auto Bipap	(1,550)	S/L	8	-	-	-	-	-	(206)	(206)	(412)	(1,238)
2019 Total Disposals	(48,302)								(9,257)	(9,257)	(18,514)	(29,788)
Total Moveable Equipment	1,787,448			10,592	1,650,336	44,210	1,694,546	35,501	1,730,790	16,464	1,737,254	50,194

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

Name of Facility 93 W Main Operating, LLC d/b/a Norv	License No. 859-C	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		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
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable for LIBOR	Promissory Note	
b. Date Mortgage Obtained		07/01/17	09/26/19	
c. Interest Rate for the Cost Year		LIBOR + 3.25% Wit	3.31%	
d. Term of Mortgage (number of years)		5 Years	420 Months	
e. Amount of Principal Borrowed		8,250,000	16,327,600	
f. Principal balance outstanding as of 9/30/2020			16,075,903	
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	9/30/2020		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a N		859-C		9/30/2020		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (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)				\$	56,079	56,079	
Various Interest Expenses							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	56,079	56,079	
14. Insurance							
a. Insurance on Property (buildings only)				\$	275,061	275,061	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	(1,679)	(1,679)	
Insurance - EPLI							
14d. Total Insurance Expenditures (14a + b + c)				\$	273,382	273,382	
15. Total All Expenditures (A-13 thru C-14)				\$	11,904,284	11,904,284	

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	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 19,284	19,284		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 391,186	391,186		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 117,178	117,178		
10.			Accounting	\$			
10a.			Legal	\$ 500	500		
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 *	\$ 8,478	8,478		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 4,772	4,772		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$ 92,490	92,490		
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 633,888	633,888		

* 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	B12o	Respiratory therapist	\$ 1,193		
10	B12o	Marketing Salary	\$ 18,091		
Total Other Salaries Adjustment			\$ 19,284	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Peripheral / Midline Insertion	\$ 18,287		
13	B12o	Pulmonary Consultant	\$ 10,751		
13	10a	Occupational therapy	\$ 362,148		
Total Other Fees Adjustments			\$ 391,186	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Late Fees (Disallowed on Pg 28a)	\$ 3,507		
16	m13	Bank Fees (Disallowed on Pg 28a)	\$ 992		
16	m13	Discriminatory Bonus(Disallowed on Pg 28a)	\$ 230		
16	M8a	Dues to Chamber of Commerce	\$ 43		
15	Var	Benefits Associated with Marketing Salary	\$ 3,149		
Total Other A&G Adjustments			\$ 7,921	\$ -	\$ -

Marketing Benefits Disallowance

Marketing Salary	18,099	Page 10
Total Salaries	<u>5,016,730</u>	TB Linked
Percent to Total Salaries	0.36%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	872,715	TB Linked
Marketing Benefits Disallowed	3,149	Page 28 attachment

93 W Main Operating, LLC
 Disallowance Schedule for Cell Phones
 September 30, 2020

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

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	9/30/2020	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 633,888	633,888		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 379,447	379,447		
28.	20	5d	Ambulance/Limousine	\$ 9,350	9,350		
29.	20	5f	X-rays, etc	\$ 13,397	13,397		
30.	20	5h	Laboratory	\$ 49,195	49,195		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,521	3,521		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 57,105	57,105		
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	\$ 12,036	12,036		
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	\$ 129	129		
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)				\$ 1,158,068	1,158,068		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (see attached)	\$ 12,251		
20	5c	Non Allowable Nursing Supplies Expense(see attached)	\$ 17,518		
20	5l	Non Allowable Nursing Equipment Rentals	\$ 27,336		
Total Other Ancillary Costs			\$ 57,105	\$ -	\$ -

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)
Var	Var	Utilities Associated w/ 88 Clark Laundry(See Attached)	\$ 12,036		
Total Other Property Adjustments			\$ 12,036	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	1V 8	Other Rev>Medical Record	\$ 129		
Total Other Adjustments			\$ 129	\$ -	\$ -

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, 2020

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct # 80-232-00	\$ 15,851	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>\$ 12,251</u></u>	

93 W Main Disallowances - Laundry sves provided to 88 Clark

Laundry salaries / benefits / supplies

Laundry Income (salaries) - Pg. 30 / Line 1V8	72,000	
Laundry benefits - Pg. 15 / Lines 1a1 - 1a7	14,364	
Laundry supplies - Pg. 19 / Line 3c	6,126	
Total laundry disallowance	92,490	Ties to page 28 / Line 25

Laundry Benefits

Laundry salaries related to 88 Clark	72,000
Total salaries per page 10	5,016,730
% to total	1.44%

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

Benefits disallowed 14,364

Laundry Supplies

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	47,288	Ties to page 22 / Line 6b
Light & Power	155,930	Ties to page 22 / Line 6c
Water	79,120	Ties to page 22 / Line 6d
Real estate taxes paid by lessor	131,280	Ties to page 22 / Line 10b
Insurance on Property	275,061	Ties to page 27 / Line 14a
Total utilities	688,679	

Utilities associated with 88 Clark laundry 12,036 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 Norwicl	859-C	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 4,093,638	4,093,638				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 3,945,642	3,945,642				
b. Medicare Room and Board Contractual Allowance **	\$ (46,102)	(46,102)				
4. a. Private-Pay Residents and Other	\$ 3,190,202	3,190,202				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 286,689	286,689				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (286,689)	(286,689)				
c. Prescription Drugs - Non-Medicare	\$ 99,719	99,719				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (99,719)	(99,719)				
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	\$ 404,974	404,974				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (344,229)	(344,229)				
c. Physical Therapy - Non-Medicare	\$ 173,867	173,867				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (96,857)	(96,857)				
4. a. Speech Therapy - Medicare	\$ 197,444	197,444				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (147,991)	(147,991)				
c. Speech Therapy - Non-Medicare	\$ 63,658	63,658				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (34,220)	(34,220)				
5. a. Occupational Therapy - Medicare	\$ 387,018	387,018				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (313,134)	(313,134)				
c. Occupational Therapy - Non-Medicare	\$ 154,157	154,157				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (94,626)	(94,626)				
6. a. Other (Specify) - Medicare	\$ 26,797	26,797				
b. Other (Specify) - Non-Medicare	\$ 37,050	37,050				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,597,288	11,597,288				
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)	\$ 1,087	1,087				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 72,129	72,129				
V. Total Other Revenue (1 thru 8)	\$ 73,216	73,216				
VI. Total All Revenue (III + V)	\$ 11,670,504	11,670,504				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 2,795		
30 II 6a	Other rev>PartB>Medicare CR	\$ 17,660		
30 II 6a	Revenue Adjustments>Medicare A	\$ 6,342		
Total Other Resident Revenue - Medicare		\$ 26,797	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Other Ancillary Rev>HMO	4,401		
30 II 6b	Other Ancillary Rev>Medicaid	98		
30 II 6b	Other Ancillary Rev>Medicaid>C/A	(98)		
30 II 6b	Other Rev>HMO>Incentive Payments	\$ 4,770		
30 II 6b	Revenue Adjustments>HMO	\$ (1,932)		
30 II 6b	Revenue Adjustments>Hospice	\$ (12)		
30 II 6b	Revenue Adjustments>Medicaid	\$ 568		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	\$ 29,255		
Total Other Resident Revenue		\$ 37,050	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Other Rev>Interest	N/A	\$ 1,087		
Total Interest Income			\$ 1,087	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
	Other Rev> Medical Records(Disallowed on Pg 29a)	\$ 129		
	Other Laundry>Laundry	\$ 72,000		
Total Other Revenue		\$ 72,129	\$ -	\$ -

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	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	494,318
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,246,056
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	(19,088)
a. _____				
b. _____				
c. _____				
d. See Schedule		(19,088)		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,721,286
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	15,542	\$	15,542
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	4,994,566	\$	510,134
	Accum. Depreciation	4,484,432 Net		
4. Leasehold Improvements	*Historical Cost	Net	\$	
	Accum. Depreciation			
5. Non-Movable Equipment	*Historical Cost	145,298	\$	
	Accum. Depreciation	145,298 Net		
6. Movable Equipment	*Historical Cost	1,787,447	\$	50,193
	Accum. Depreciation	1,737,254 Net		
7. Motor Vehicles	*Historical Cost	42,663	\$	
	Accum. Depreciation	42,663 Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(142,750)
F/S vs CBR NBV		(535,369)		
See Schedule		392,619		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	433,119

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 6,026
31	A5	Rent	\$ (168,007)
31	A5	Insurance	\$ 100,235
31	A5	Taxes	\$ 42,658
Total Prepaid Expenses			\$ (19,088)

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	
31	B9	Fixed Assets>CIP	\$ 392,613
31	B9	Rounding	\$ 6
Total Other Fixed Assets (Itemize)			\$ 392,619

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	
33	A12	Accrued Expenses	\$ 46,283
33	A12	Copier	\$ (14,811)
33	A12	General Liability for Insurance	\$ 74,455
33	A12	Property	\$ 528
33	A12	Year End Adjustments	\$ 19,761
33	A12	Workers Comp	\$ (22,589)
33	A12	Deferred Rev.>Medicaid>COVID19	\$ 872,649
33	A12	Deferred Rev.>Medicaid>COVID20	\$ 223,988
Total Other Current Liabilities (Itemize)			\$ 1,200,264

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

Page Ref	Line Ref	Description	
34	B4	Due To HMO	\$ 8,160
34	B4	Due To Medicaid	\$ 25,758
34	B4	Due To Employee	\$ 2,243
34	B4	Due To Old Owner	\$ 229
Total Other Current Liabilities (Itemize)			\$ 36,390

G. Balance Sheet (cont'd)

Name of Facility 93 W Main Operating, LLC d/b/a Norw		License No. 859-C	Report for Year Ended 9/30/2020	Page 32	of 37
Account				Amount	
Total Brought Forward:				\$	2,154,405
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					
				\$	
3. Organization Expense					
*Historical Cost _____					
Accum. Depreciation _____				Net	
				\$	
4. Goodwill (Purchased Only)					
				\$	
5. Investments Related to Resident Care (<i>itemize</i>)					
				\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)					
				\$	
Name and Address		Amount	Loan Date		
Due To/From>Var		6,537,875	Var		
7. Other Assets (<i>itemize</i>)					
Due To/From>Vendor				1,289	
				\$	
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	
				8,702,480	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	
				10,856,885	

* 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	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,184,894
2. Notes Payable (<i>itemize</i>)				\$	1,032,300
PPP Loan>COVID19					1,032,300
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>)				\$	402,190
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	2,685
7. Medicare Final Settlement Payable				\$	7,504
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,200,264
See Schedule					1,200,264
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,829,837

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility 93 W Main Operating, LLC d/b/a Norwich S		License No. 859-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,829,837	
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>)					
Name and Address of Lender		Amount	Loan Date		
Due To SB, TSM, Maple, Saug., Realty Nor		3,949,153	Var		
4. Other Long-Term Liabilities (<i>itemize</i>)					
See Schedule					
				36,390	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,985,543	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,815,380	

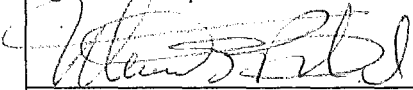
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norw	859-C	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(179,743)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,393,187
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	(171,939)
7. Total Net Worth			\$	3,041,505
C. Total Reserves and Net Worth			\$	3,041,505
D. Total Liabilities, Reserves, and Net Worth			\$	10,856,885

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	9/30/2020	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	3,308,687		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,670,504		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,842,443		
D. Net Income or Deficit			\$	(171,939)		
E. Balance			\$	3,136,748		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Expenses Per Page 27 \$11,904,284						
F/S vs C/R Depreciation (61,841)						
Total F/S Expenses 11,842,443						
2. Other <i>(itemize)</i>						
To adjust for Different Fiscal Year End 84,500						
F-3. Total Additions					\$	84,500
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	80,712
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount			
All Partners		Mirlis / Shannon N 99,031	80,712			
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose		Amount				
3. Total Deductions			\$	179,743		
H. Balance at End of Period			\$	3,041,505		
				09/30/20		

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 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 1/15/21	
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia				Phone Number 732-961-9600	
Contact Email Address tzippyk@ltccs.com					

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 11, 2021



MARCUMGROUP
MEMBER

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

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

Facility Name 93 W Main Operating, LLC

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 2018 edition of the American Hospital Association guidelines?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **93 W Main Operating, LLC**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
10-001-02	Cash>Clearing>Payroll	(2,159.00)			(2,159.00)
10-010-95	Cash>Operating>Norwich	408,542.00			408,542.00
10-010-98	Cash>Operating>New London Realty	(1,610.00)			(1,610.00)
10-014-00	Cash>Petty Cash Facility	300.00			300.00
10-014-95	Cash>PettyCash>Norwich	7,066.00			7,066.00
10-015-00	Cash>Petty Cash PNA	750.00			750.00
10-060-95	Cash>Resident Trust>Norwich	76,429.00			76,429.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-300-00	Cash>Escrow	12,747.00			12,747.00
11-102-00	Accounts Receivable>Medicare A	698,518.00			698,518.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	(12,272.00)			(12,272.00)
11-103-70	Accounts Receivable>Medicare B>Old A/R	16,227.00			16,227.00
11-104-00	Accounts Receivable>Private	338,038.00			338,038.00
11-104-70	Accounts Receivable>Private>Old A/R	31,969.00			31,969.00
11-105-00	Accounts Receivable>HMO	186,801.00			186,801.00
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	(1,680.00)			(1,680.00)
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,526.00)			(6,526.00)
11-111-00	Accounts Receivable>Medicaid	239,539.00			239,539.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	13,230.00			13,230.00
11-112-00	Accounts Receivable>Income	68,061.00			68,061.00
11-112-70	Accounts Receivable>Income>Old A/R	(7,320.00)			(7,320.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(355,353.00)			(355,353.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	42,386.00			42,386.00
11-123-00	Accounts Receivable>Ancillary	44,139.00			44,139.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(108,497.00)			(108,497.00)
12-000-00	Prepaid Expenses	6,026.00			6,026.00
12-121-00	Prepaid Expenses>Rent	(168,007.00)			(168,007.00)
12-124-00	Prepaid Expenses>Insurance	100,235.00			100,235.00
12-126-00	Prepaid Expenses>Taxes	42,658.00			42,658.00
12-881-00	Prepaid Expenses>Workers Comp	0.00			0.00
13-128-00	Due From>Vendor Security Deposits	0.00			0.00
14-131-00	Fixed Assets>Leasehold Improvements	50,918.00			50,918.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	8,337.00			8,337.00
14-133-00	Fixed Assets>Medical Equipment	5,800.00			5,800.00
14-134-00	Fixed Assets>Computer Hardware	5,487.00			5,487.00
14-136-00	Fixed Assets>CIP	392,613.00			392,613.00
14-137-01	Fixed Asset>Capital Lease>Copier	0.00			0.00
14-305-00	Fixed Assets>Sales Use Tax	348.00			348.00
15-131-00	Accum Depn>Leasehold Improvements	(6,749.00)			(6,749.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(2,451.00)			(2,451.00)
15-133-00	Accum Depn>Medical Equipment	(1,112.00)			(1,112.00)
15-134-00	Accum Depn>Computer Hardware	(855.00)			(855.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(19,162.00)			(19,162.00)
15-305-00	Accum Depn>Sales Use Tax	(55.00)			(55.00)
17-000-00	Deferred Financing Costs	0.00			0.00
17-140-00	Deferred Financing Costs>Refinancing	0.00			0.00
17-283-06	Other Assets>Escrow>Tax	29,696.00			29,696.00
17-283-64	Other Asset>Escrow>Replacement Reserve	129,046.00			129,046.00
17-283-67	Other Assets>Escrow>Insurance	134,983.00			134,983.00
17-283-68	Other Assets>Escrow>Capex	1,856,844.00			1,856,844.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	0.00			0.00
20-000-00	Accounts Payable	(1,106,631.00)			(1,106,631.00)
21-149-00	Other Current Payables>Misc. PR Deduction	0.00			0.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(1,057.00)			(1,057.00)
21-273-00	Other Current Payables>Fica Payable	0.00			0.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
21-274-00	Other Current Payables>SUI Payable	0.00			0.00
21-350-00	Other Current Payables>Resident Funds	(76,429.00)			(76,429.00)
21-354-00	Other Current Payables>DTF RFMS	0.00			0.00
21-884-00	Other Current Payable>Disability & Other Insurance	(777.00)			(777.00)
22-000-01	Note Payable>LOC	0.00			0.00
22-000-34	Note Payable>PPP Loan>COVID19	(1,032,300.00)			(1,032,300.00)
23-000-00	Accrued Wages & Related	(53,660.00)			(53,660.00)
23-156-00	Accrued Wages & Related>PR Taxes	(2,685.00)			(2,685.00)
23-157-00	Accrued Expenses>PTO	(348,530.00)			(348,530.00)
24-000-00	Accrued Expenses	(46,283.00)			(46,283.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	14,811.00			14,811.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(74,455.00)			(74,455.00)
24-165-00	Accrued Expenses>Insurance - Property	(528.00)			(528.00)
24-285-00	Accrued Expenses>Year End Adjustments	(19,761.00)			(19,761.00)
24-881-00	Accrued Expenses>Workers Comp	22,589.00			22,589.00
25-102-34	Deferred Revenue>Medicare>COVID19	(872,649.00)			(872,649.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(223,988.00)			(223,988.00)
27-000-40	Due To/(From)>Salmon Brook	(701.00)			(701.00)
27-000-41	Due To/(From)>Sky View	7,838.00			7,838.00
27-000-74	Due To/(From)>TSM Propco	95,000.00			95,000.00
27-000-77	Due To/(From)>TSM Holdings	(2,395.00)			(2,395.00)
27-000-78	Due To/(From)>Maplewood	(319,388.00)			(319,388.00)
27-000-82	Due To/(From)>Saugus	(80,198.00)			(80,198.00)
27-000-83	Due To/(From)>Twin Oaks	483,061.00			483,061.00
27-000-87	Due To/(From)>Torrington	1,363.00			1,363.00
27-000-88	Due To/(From)>New Haven	1,904.00			1,904.00
27-000-90	Due To/(From)>West Haven	1,964.00			1,964.00
27-000-91	Due To/(From)>Waterbury	23,601.00			23,601.00
27-000-92	Due To/(From)>Regal Care Management Group	1,015,299.00			1,015,299.00
27-000-93	Due To/(From)>RC Holdings	267,307.00			267,307.00
27-000-96	Due To/(From)>New London	1,106,005.00			1,106,005.00
			RJE - 12	0.00	
27-000-97	Due To/(From)>Realty - Norwich	(3,546,471.00)			(3,546,471.00)
27-000-98	Due To/(From)>Realty - New London	1,744,572.00			1,744,572.00
27-014-95	Due To/(From) Norwich Petty Cash	450.00			450.00
27-102-00	Due To/(From)>Medicare A	(7,504.00)			(7,504.00)
27-105-00	Due To/(From)>HMO	(8,160.00)			(8,160.00)
27-111-00	Due To/(From)>Medicaid	(25,758.00)			(25,758.00)
27-152-00	Due To/(From)>Employee	(2,243.00)			(2,243.00)
27-172-00	Due To/(From)>Vendor	1,289.00			1,289.00
27-315-00	Due To/(From)>Fairview at Southport	338,035.00			338,035.00
27-316-00	Due To/(From)>Fairview at Greenwich	151,476.00			151,476.00
27-400-00	Due to/(from)>Eli Mirlis	850,000.00			850,000.00
27-406-00	Due To/(From)>Eitan Rubin	450,000.00			450,000.00
28-127-00	Due To>Old Owner	(229.00)			(229.00)
30-000-00	Retained Earnings	(3,393,187.00)			(3,393,187.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	99,031.00			99,031.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	60,712.00			60,712.00
31-408-86	Partners' Equity>Shannon Mirlis>Capital Draws	20,000.00			20,000.00
40-102-00	Room & Board Revenue>Medicare A	(3,945,642.00)			(3,945,642.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	46,102.00			46,102.00
40-104-00	Room & Board Revenue>Private	(1,819,051.00)			(1,819,051.00)
40-105-00	Room & Board Revenue>HMO	(1,359,785.00)			(1,359,785.00)
40-105-14	Room & Board Revenue>HMO>Sequester	0.00			0.00
40-109-00	Room & Board Revenue>Hospice	(11,366.00)			(11,366.00)
40-110-00	Room & Board Revenue>Respite	0.00			0.00
40-111-00	Room & Board Revenue>Medicaid	(4,088,682.00)			(4,088,682.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(4,956.00)			(4,956.00)
41-102-00	Pharmacy Rev>Medicare A	(286,689.00)			(286,689.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	286,689.00			286,689.00
41-105-00	Pharmacy Rev>HMO	(99,719.00)			(99,719.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
41-105-01	Pharmacy Rev>HMO>C/A	99,719.00			99,719.00
42-102-00	PT Revenue>Medicare A	(353,790.00)			(353,790.00)
42-102-01	PT Revenue>Medicare A>C/A	344,229.00			344,229.00
42-103-00	PT Revenue>Medicare B	(51,184.00)			(51,184.00)
42-104-00	PT Revenue>Private	(5,862.00)			(5,862.00)
42-105-00	PT Revenue>HMO	(158,184.00)			(158,184.00)
42-105-01	PT Revenue>HMO>C/A	87,036.00			87,036.00
42-111-00	PT Revenue>Medicaid	(9,821.00)			(9,821.00)
42-111-01	PT Revenue>Medicaid>C/A	9,821.00			9,821.00
43-102-00	OT Revenue>Medicare A	(319,334.00)			(319,334.00)
43-102-01	OT Revenue>Medicare A>C/A	313,134.00			313,134.00
43-103-00	OT Revenue>Medicare B	(67,684.00)			(67,684.00)
43-104-00	OT Revenue>Private	0.00			0.00
43-105-00	OT Revenue>HMO	(143,317.00)			(143,317.00)
43-105-01	OT Revenue>HMO>C/A	83,786.00			83,786.00
43-111-00	OT Revenue>Medicaid	(10,840.00)			(10,840.00)
43-111-01	OT Revenue>Medicaid>C/A	10,840.00			10,840.00
44-102-00	ST Revenue>Medicare A	(150,584.00)			(150,584.00)
44-102-01	ST Revenue>Medicare A>C/A	147,991.00			147,991.00
44-103-00	ST Revenue>Medicare B	(46,860.00)			(46,860.00)
44-104-00	ST Revenue>Private	0.00			0.00
44-105-00	ST Revenue>HMO	(58,997.00)			(58,997.00)
44-105-01	ST Revenue>HMO>C/A	29,559.00			29,559.00
44-111-00	ST Revenue>Medicaid	(4,661.00)			(4,661.00)
44-111-01	ST Revenue>Medicaid>C/A	4,661.00			4,661.00
47-103-00	Other Ancillary Rev>Medicare B	(2,795.00)			(2,795.00)
47-104-00	Other Ancillary Revenue>Private	0.00			0.00
47-105-00	Other Ancillary Rev>HMO	(4,401.00)			(4,401.00)
47-105-01	Other Ancillary Rev>HMO>C/A	0.00			0.00
47-111-00	Other Ancillary Rev>Medicaid	(98.00)			(98.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	98.00			98.00
51-100-00	Other Rev>Miscellaneous	0.00			0.00
51-103-01	Other Rev>Part B>Medicare Cost Report	(17,660.00)			(17,660.00)
51-105-13	Other Rev>HMO>Incentive Payments	(4,770.00)			(4,770.00)
51-111-13	Other Rev>Medicaid>Incentive Payments	0.00			0.00
51-160-00	Other Rev>Interest	(1,087.00)			(1,087.00)
51-178-00	Other Rev>Food	0.00			0.00
51-181-00	Other Rev>Vending Machines	0.00			0.00
51-187-00	Other Rev>Laundry	(72,000.00)			(72,000.00)
			RJE - 12	0.00	
51-188-00	Other Rev>Bounced Check fee	0.00			0.00
51-191-00	Other Rev>Purchased A/R	0.00			0.00
51-818-00	Other Rev>Medical Records	(129.00)			(129.00)
52-102-00	Revenue Adjustments>Medicare A	(6,342.00)			(6,342.00)
52-105-00	Revenue Adjustments>HMO	1,932.00			1,932.00
52-109-00	Revenue Adjustments>Hospice	12.00			12.00
52-111-00	Revenue Adjustments>Medicaid	(568.00)			(568.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(29,255.00)			(29,255.00)
60-183-00	Nursing Expense>Supplies	141,742.00			141,742.00
60-183-34	Nursing Expense>Supplies>COVID19	47,332.00			47,332.00
60-184-00	Nursing Expense>Minor Equip & Supplies	0.00			0.00
60-185-00	Nursing Expense>Incontinence Supplies	1,782.00			1,782.00
60-204-00	Nursing Expense>Training & Education	2,861.00			2,861.00
60-205-00	Nursing Expense>Sanitation & Incineration	449.00			449.00
60-206-00	Nursing Expense>Clinical Services	23,267.00		(4,980.00)	18,287.00
			RJE - 2	(4,980.00)	
60-207-00	Nursing Expense>Repairs & Maint	1,657.00			1,657.00
60-208-00	Nursing Expense>Equip-Rental	27,336.00			27,336.00
60-212-00	Nursing Expense>Clinical Consultants	37,596.00		(26,845.00)	10,751.00
			RJE - 11	(26,845.00)	
60-213-00	Nursing Expense>Transportation	9,350.00			9,350.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
60-230-00	Nursing Expense>Data Processing	6,227.00			6,227.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00			0.00
60-700-34	Nursing Expense>Contracted Service>COVID19	2,358.00			2,358.00
60-801-80	Nursing Expense>CNA>Wages	1,341,815.00			1,341,815.00
60-801-92	Nursing Expense>CNA>PTO Accrual	2,245.00			2,245.00
60-805-80	Nursing Expense>LPN>Wages	793,449.00			793,449.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(336.00)			(336.00)
60-808-80	Nursing Expense>RN>Wages	257,482.00			257,482.00
60-808-92	Nursing Expense>RN>PTO Accrual	(6,508.00)			(6,508.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	389,534.00			389,534.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	6,272.00			6,272.00
60-880-00	Nursing Expense>Payroll Taxes	0.00			0.00
60-881-00	Nursing Expense>Workers Comp	0.00			0.00
60-882-00	Nursing Expense>Health Insurance	0.00			0.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00
			RJE - 4	0.00	
61-750-00	Nursing Admin Expense>Medical Director	72,000.00			72,000.00
61-811-80	Nursing Admin Expense>Director>Wages	138,136.00			138,136.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	4,660.00			4,660.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	82,980.00			82,980.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(5,215.00)			(5,215.00)
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	156,266.00			156,266.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(8,914.00)			(8,914.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	39,572.00			39,572.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(201.00)			(201.00)
61-822-80	Nursing Admin Expense>Medical Director>Wages	0.00			0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	34,499.00			34,499.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	310.00			310.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	0.00			0.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	0.00			0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	281,165.00			281,165.00
61-881-00	Nursing Admin Expense>Workers Comp	53,913.00			53,913.00
61-882-00	Nursing Admin Expense>Health Insurance	280,191.00			280,191.00
61-883-00	Nursing Admin Expense>Other Benefits	24,037.00		(24,037.00)	0.00
			RJE - 4	(24,037.00)	
62-145-00	Pharmacy Expense>RX	379,447.00			379,447.00
62-222-00	Pharmacy Expense>OTC	2,599.00			2,599.00
62-700-00	Pharmacy Expense>Contracted Service	13,066.00			13,066.00
64-223-00	Other Ancillary Expense>Oxygen	3,521.00			3,521.00
64-224-00	Other Ancillary Expense>Lab	49,010.00			49,010.00
64-224-34	Other Ancillary Expense>Lab>COVID19	185.00			185.00
64-225-00	Other Ancillary Expense>Radiology	13,397.00			13,397.00
65-000-00	PT Expense	393,050.00			393,050.00
66-000-00	OT Expense	362,148.00			362,148.00
67-000-00	ST Expense	104,308.00			104,308.00
68-827-80	Therapy Expense>Respiratory>Wages	1,193.00			1,193.00
68-880-00	Therapy Expense>Payroll Taxes	112.00			112.00
68-881-00	Therapy Expense>Workers Comp	18.00			18.00
68-882-00	Therapy Expense>Health Insurance	107.00			107.00
68-883-00	Therapy Expense>Other Benefits	2.00		(2.00)	0.00
			RJE - 4	(2.00)	
69-811-80	Social Services Expense>Director>Wages	94,009.00			94,009.00
69-811-92	Social Services Expense>Director>PTO Accrual	2,014.00			2,014.00
69-830-80	Social Services Expense>Assistant>Wages	0.00			0.00
69-880-00	Social Services Expense>Payroll Taxes	8,387.00			8,387.00
69-881-00	Social Services Expense>Workers Comp	1,588.00			1,588.00
69-882-00	Social Services Expense>Health Insurance	8,302.00			8,302.00
69-883-00	Social Services Expense>Other Benefits	644.00		(644.00)	0.00
			RJE - 4	(644.00)	
70-177-00	Dietary Expense>Supplements	46,286.00			46,286.00
70-178-00	Dietary Expense>Food	282,337.00			282,337.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
70-183-00	Dietary Expense>Supplies	13,508.00			13,508.00
70-183-34	Dietary Expense>Supplies>COVID19	16.00			16.00
70-207-00	Dietary Expense>Repairs & Maint	378.00			378.00
70-700-00	Dietary Expense>Contracted Service	0.00			0.00
70-811-80	Dietary Expense>Director>Wages	64,795.00			64,795.00
70-811-92	Dietary Expense>Director>PTO Accrual	1,896.00			1,896.00
70-831-80	Dietary Expense>Aide>Wages	181,465.00			181,465.00
70-831-92	Dietary Expense>Aide>PTO Accrual	2,355.00			2,355.00
70-832-80	Dietary Expense>Cook>Wages	98,083.00			98,083.00
70-832-92	Dietary Expense>Cook>PTO Accrual	839.00			839.00
70-833-80	Dietary Expense>Dietician>Wages	65,312.00			65,312.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	(3,668.00)			(3,668.00)
70-880-00	Dietary Expense>Payroll Taxes	35,654.00			35,654.00
70-881-00	Dietary Expense>Workers Comp	6,901.00			6,901.00
70-882-00	Dietary Expense>Health Insurance	35,760.00			35,760.00
70-883-00	Dietary Expense>Other Benefits	3,039.00		(3,039.00)	0.00
			RJE - 4	(3,039.00)	
71-178-00	Activity Expense>Food	0.00			0.00
71-179-00	Activity Expense>Barber & Beauty	0.00			0.00
71-183-00	Activity Expense>Supplies	2,388.00			2,388.00
71-183-34	Activity Expense>Supplies>COVID19	12.00			12.00
71-202-00	Activity Expense>Resident Missing Items	53.00			53.00
71-700-00	Activity Expense>Contracted Service	1,120.00			1,120.00
71-811-80	Activity Expense>Director>Wages	62,447.00			62,447.00
71-811-92	Activity Expense>Director>PTO Accrual	1,853.00			1,853.00
71-831-80	Activity Expense>Aide>Wages	103,734.00			103,734.00
71-831-92	Activity Expense>Aide>PTO Accrual	1,561.00			1,561.00
71-880-00	Activity Expense>Payroll Taxes	14,723.00			14,723.00
71-881-00	Activity Expense>Workers Comp	2,844.00			2,844.00
71-882-00	Activity Expense>Health Insurance	14,768.00			14,768.00
71-883-00	Activity Expense>Other Benefits	1,225.00		(1,225.00)	0.00
			RJE - 4	(1,225.00)	
72-183-00	Housekeeping Expense>Supplies	32,730.00			32,730.00
72-183-34	Housekeeping Expense>Supplies>COVID19	510.00			510.00
72-811-80	Housekeeping Expense>Director>Wages	27,281.00			27,281.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(23.00)			(23.00)
72-831-80	Housekeeping Expense>Aide>Wages	184,481.00			184,481.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	796.00			796.00
72-836-80	Housekeeping Expense>Supervisor>Wages	0.00			0.00
73-183-00	Laundry Expense>Supplies	17,557.00			17,557.00
73-831-80	Laundry Expense>Aide>Wages	175,152.00			175,152.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,916.00)			(1,916.00)
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	33,562.00			33,562.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	6,455.00			6,455.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	33,529.00			33,529.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	2,845.00		(2,845.00)	0.00
			RJE - 4	(2,845.00)	
75-183-00	Maintenance Expense>Supplies	11,342.00			11,342.00
75-183-34	Maintenance Expense>Supplies>COVID19	963.00			963.00
75-205-00	Maintenance Expense>Sanitation & Incineration	18,301.00			18,301.00
75-207-00	Maintenance Expense>Repairs & Maint	12,584.00			12,584.00
75-217-00	Maintenance Expense>Extermination	788.00			788.00
75-218-00	Maintenance Expense>Snow Removal	3,393.00			3,393.00
75-219-00	Maintenance Expense>Landscaping	10,983.00			10,983.00
75-220-00	Maintenance Expense>Fire Drill	3,260.00			3,260.00
75-700-00	Maintenance Expense>Contracted Service	34,608.00		(31,691.00)	2,917.00
			RJE - 13	(31,691.00)	
75-700-34	Maintenance Expense>Contracted Service>COVID19	21,878.00			21,878.00
75-811-80	Maintenance Expense>Director>Wages	54,813.00			54,813.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(5,242.00)			(5,242.00)
75-829-80	Maintenance Expense>Staff>Wages	72,998.00			72,998.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
75-829-92	Maintenance Expense>Staff>PTO Accrual	1,693.00			1,693.00
75-838-80	Maintenance Expense>Security Desk>Wages	44,478.00			44,478.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	614.00			614.00
75-880-00	Maintenance Expense>Payroll Taxes	14,785.00			14,785.00
75-881-00	Maintenance Expense>Workers Comp	2,808.00			2,808.00
75-882-00	Maintenance Expense>Health Insurance	14,636.00			14,636.00
75-883-00	Maintenance Expense>Other Benefits	1,040.00		(1,040.00)	0.00
			RJE - 4	(1,040.00)	
76-227-00	Utility Expense>Gas	47,288.00			47,288.00
76-228-00	Utility Expense>Electric	155,930.00			155,930.00
76-229-00	Utility Expense>Water/Sewer	79,120.00			79,120.00
80-101-00	Admin Expense>Provider Tax	575,233.00			575,233.00
80-162-00	Admin Expense>Insurance - General Liability & Other	260,739.00			260,739.00
80-163-00	Admin Expense>Insurance - EPLI	(1,846.00)			(1,846.00)
80-164-00	Admin Expense>Surety Bond	167.00			167.00
80-165-00	Admin Expense>Insurance - Property	14,322.00			14,322.00
80-167-00	Admin Expense>Insurance - Auto	0.00			0.00
80-183-00	Admin Expense>Supplies	13,344.00			13,344.00
80-183-34	Admin Expense>Supplies>COVID19	103.00			103.00
80-184-00	Admin Expense>Minor Equip & Supplies	0.00			0.00
80-208-00	Admin Expense>Equip-Rental	814.00		(814.00)	0.00
			RJE - 5	(814.00)	
80-209-00	Admin Expense>Postage	2,554.00			2,554.00
80-209-34	Admin Expense>Postage>COVID19	16.00			16.00
80-210-00	Admin Expense>Internet	2,543.00			2,543.00
80-230-00	Admin Expense>Data Processing	16,974.00			16,974.00
80-231-00	Admin Expense>Telephone	7,487.00			7,487.00
			RJE - 1	0.00	
80-232-00	Admin Expense>Cable TV	15,851.00			15,851.00
80-233-00	Admin Expense>Seminars	0.00			0.00
80-234-00	Admin Expense>Licenses	4,802.00			4,802.00
80-235-00	Admin Expense>Dues & Subscriptions	775.00		(465.00)	310.00
			RJE - 3	(465.00)	
80-236-00	Admin Expense>Travel	4,120.00			4,120.00
80-236-04	Admin Expense>Travel>Allowable	331.00			331.00
80-238-00	Admin Expense>Legal Fees	7,794.00			7,794.00
			RJE - 7	0.00	
			RJE - 8	0.00	
80-239-00	Admin Expense>Accounting Fees	65,400.00		(56,300.00)	9,100.00
			RJE - 6	(56,300.00)	
			RJE - 7	0.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	1,255.00			1,255.00
80-240-00	Admin Expense>Professional Fees	166,441.00		56,300.00	222,741.00
			RJE - 6	56,300.00	
			RJE - 7	0.00	
80-242-00	Admin Expense>Fines, Penalties & Settlements	0.00			0.00
80-243-00	Admin Expense>Late Fees	3,507.00			3,507.00
80-244-00	Admin Expense>Bank Fees	2,440.00			2,440.00
80-245-00	Admin Expense>Background Checks	0.00		3,579.00	3,579.00
			RJE - 4	3,579.00	
80-247-00	Admin Expense>Corporate Tax	0.00			0.00
80-249-00	Admin Expense>Recruiting	973.00			973.00
			RJE - 9	0.00	
80-250-00	Admin Expense>Marketing & Advertising	8,476.00			8,476.00
			RJE - 9	0.00	
80-250-34	Admin Expense>Marketing & Advertising>COVID19	2.00			2.00
80-251-00	Admin Expense>Bad Debt	117,178.00			117,178.00
80-252-00	Admin Expense>Startup Costs	0.00			0.00
80-700-00	Admin Expense>Contracted Service	17,867.00		31,691.00	49,558.00
			RJE - 13	31,691.00	
80-811-80	Admin Expense>Director>Wages	245,078.00			245,078.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
80-811-92	Admin Expense>Director>PTO Accrual	11,455.00			11,455.00
80-812-92	Admin Expense>Assistant Director>PTO Accrual	4,538.00			4,538.00
80-815-80	Admin Expense>Purchaser>wages	0.00			0.00
80-815-92	Admin Expense>Purchaser>PTO Accrual	0.00			0.00
80-839-80	Admin Expense>Admissions>Wages	56,100.00			56,100.00
80-839-92	Admin Expense>Admissions>PTO Accrual	2,031.00			2,031.00
80-840-80	Admin Expense>Business Office>Wages	215,997.00		(118,649.00)	97,348.00
			RJE - 10	(118,649.00)	
80-840-92	Admin Expense>Business Office>PTO Accrual	4,381.00			4,381.00
80-842-80	Admin Expense>Marketing>Wages	18,099.00			18,099.00
80-842-92	Admin Expense>Marketing>PTO Accrual	(8.00)			(8.00)
80-880-00	Admin Expense>Payroll Taxes	48,331.00			48,331.00
80-881-00	Admin Expense>Workers Comp	9,448.00			9,448.00
80-882-00	Admin Expense>Health Insurance	48,703.00			48,703.00
80-883-00	Admin Expense>Other Benefits	4,197.00		(4,197.00)	0.00
			RJE - 4	(4,197.00)	
85-100-00	Miscellaneous	0.00			0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	0.00			0.00
85-204-00	Training and Education	0.00			0.00
			RJE - 4	0.00	
85-245-00	Background Checks	0.00			0.00
85-257-00	Employee Physicals	0.00			0.00
91-121-00	Property Expense>Rent	1,800,000.00			1,800,000.00
91-161-00	Property Expense>RE Taxes	131,280.00			131,280.00
91-261-00	Property Expense>Personal Prop Taxes	27,064.00			27,064.00
92-000-00	Depreciation Expense	15,888.00			15,888.00
93-000-00	Amortization Expense	0.00			0.00
94-000-00	Interest Expense	56,079.00			56,079.00
Marcum 101	Chamber of Commerce Dues	0.00			0.00
Marcum 102	Employee Food	0.00		1,552.00	1,552.00
			RJE - 4	1,552.00	
Marcum 103	Cell Phone	0.00			0.00
			RJE - 1	0.00	
Marcum 104	Dentist	0.00		4,980.00	4,980.00
			RJE - 2	4,980.00	
Marcum 105	Administering of Drugs Expense	0.00			0.00
Marcum 106	Discriminatory Bonus	0.00		230.00	230.00
			RJE - 4	230.00	
Marcum 107	UHC Insurance Incentive Bonus	0.00			0.00
Marcum 108	Wheelchair Cleaning	0.00			0.00
Marcum 109	Leased Equipment	0.00		814.00	814.00
			RJE - 5	814.00	
Marcum 110	Chamber of Commerce Dues	0.00		43.00	43.00
			RJE - 3	43.00	
Marcum 111	Holiday Party	0.00		2,033.00	2,033.00
			RJE - 4	2,033.00	
Marcum 112	Employee Relations	0.00		2,607.00	2,607.00
			RJE - 4	2,607.00	
Marcum 113	MDS Consulting	0.00		26,845.00	26,845.00
			RJE - 11	26,845.00	
Marcum 114	Subscriptions	0.00		422.00	422.00
			RJE - 3	422.00	
Marcum 115	Ambulance	0.00			0.00
Marcum 116	Reversal of PY Expense	0.00			0.00
			RJE - 8	0.00	
Marcum 117	Assistant Administrator	0.00		118,649.00	118,649.00
			RJE - 10	118,649.00	
Marcum 118	Indirect COVID Expense	0.00		4,778.00	4,778.00
			RJE - 4	4,778.00	
Marcum 119	Admin & Gen.>COVID Related Expense	0.00		22,250.00	22,250.00
			RJE - 4	22,250.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
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: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Schedule**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	245,078.00		0.00	245,078.00
80-811-92	Admin Expense>Director>PTO Accrual	11,455.00		0.00	11,455.00
Subtotal [2]	Administrators	256,533.00		0.00	256,533.00
Subgroup : [3]	Assistant Administrator				
Marcum 117	Assistant Administrator	0.00		118,649.00	118,649.00
			RJE - 10	118,649.00	
Subtotal [3]	Assistant Administrator	0.00		118,649.00	118,649.00
Subgroup : [4]	Other Administrative Salaries				
75-838-80	Maintenance Expense>Security Desk>Wages	44,478.00		0.00	44,478.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	614.00		0.00	614.00
80-815-80	Admin Expense>Purchaser>wages	0.00		0.00	0.00
80-815-92	Admin Expense>Purchaser>PTO Accrual	0.00		0.00	0.00
80-840-80	Admin Expense>Business Office>Wages	215,997.00		(118,649.00)	97,348.00
			RJE - 10	(118,649.00)	
80-840-92	Admin Expense>Business Office>PTO Accrual	4,381.00		0.00	4,381.00
Subtotal [4]	Other Administrative Salaries	265,470.00		(118,649.00)	146,821.00
Subgroup : [5A]	Head Dietitian				
70-833-80	Dietary Expense>Dietician>Wages	65,312.00		0.00	65,312.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	(3,668.00)		0.00	(3,668.00)
Subtotal [5A]	Head Dietitian	61,644.00		0.00	61,644.00
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	64,795.00		0.00	64,795.00
70-811-92	Dietary Expense>Director>PTO Accrual	1,896.00		0.00	1,896.00
Subtotal [5B]	Food Service Supervisor	66,691.00		0.00	66,691.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	181,465.00		0.00	181,465.00
70-831-92	Dietary Expense>Aide>PTO Accrual	2,355.00		0.00	2,355.00
70-832-80	Dietary Expense>Cook>Wages	98,083.00		0.00	98,083.00
70-832-92	Dietary Expense>Cook>PTO Accrual	839.00		0.00	839.00
Subtotal [5C]	Dietary Workers	282,742.00		0.00	282,742.00
Subgroup : [6A]	Head Housekeeper				
72-811-80	Housekeeping Expense>Director>Wages	27,281.00		0.00	27,281.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(23.00)		0.00	(23.00)
Subtotal [6A]	Head Housekeeper	27,258.00		0.00	27,258.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	184,481.00		0.00	184,481.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	796.00		0.00	796.00
Subtotal [6B]	Other Housekeeping Workers	185,277.00		0.00	185,277.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	54,813.00		0.00	54,813.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(5,242.00)		0.00	(5,242.00)
Subtotal [7A]	Engineer or Chief of Maintenance	49,571.00		0.00	49,571.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	72,998.00		0.00	72,998.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	1,693.00		0.00	1,693.00
Subtotal [7B]	Other Maintenance Workers	74,691.00		0.00	74,691.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	175,152.00		0.00	175,152.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,916.00)		0.00	(1,916.00)
Subtotal [8B]	Other Laundry Workers	173,236.00		0.00	173,236.00
Subgroup : [12A]	Director of Nurses/Assistant Director				

61-811-80	Nursing Admin Expense>Director>Wages	138,136.00	0.00	138,136.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	4,660.00	0.00	4,660.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	82,980.00	0.00	82,980.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(5,215.00)	0.00	(5,215.00)
80-812-92	Admin Expense>Assistant Director>PTO Accrual	4,538.00	0.00	4,538.00
Subtotal [12A]	Director of Nurses/Assistant Director	225,099.00	0.00	225,099.00
Subgroup : [12B1]	RNs - Direct Care			
60-808-80	Nursing Expense>RN>Wages	257,482.00	0.00	257,482.00
60-808-92	Nursing Expense>RN>PTO Accrual	(6,508.00)	0.00	(6,508.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	389,534.00	0.00	389,534.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	6,272.00	0.00	6,272.00
Subtotal [12B1]	RNs - Direct Care	646,780.00	0.00	646,780.00
Subgroup : [12B2]	RNs - Administrative			
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	156,266.00	0.00	156,266.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(8,914.00)	0.00	(8,914.00)
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	34,499.00	0.00	34,499.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	310.00	0.00	310.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	0.00	0.00	0.00
Subtotal [12B2]	RNs - Administrative	182,161.00	0.00	182,161.00
Subgroup : [12C1]	LPNs - Direct Care			
60-805-80	Nursing Expense>LPN>Wages	793,449.00	0.00	793,449.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(336.00)	0.00	(336.00)
Subtotal [12C1]	LPNs - Direct Care	793,113.00	0.00	793,113.00
Subgroup : [12D]	Aides and Attendants			
60-801-80	Nursing Expense>CNA>Wages	1,341,815.00	0.00	1,341,815.00
60-801-92	Nursing Expense>CNA>PTO Accrual	2,245.00	0.00	2,245.00
Subtotal [12D]	Aides and Attendants	1,344,060.00	0.00	1,344,060.00
Subgroup : [12H]	Recreation Workers			
71-811-80	Activity Expense>Director>Wages	62,447.00	0.00	62,447.00
71-811-92	Activity Expense>Director>PTO Accrual	1,853.00	0.00	1,853.00
71-831-80	Activity Expense>Aide>Wages	103,734.00	0.00	103,734.00
71-831-92	Activity Expense>Aide>PTO Accrual	1,561.00	0.00	1,561.00
Subtotal [12H]	Recreation Workers	169,595.00	0.00	169,595.00
Subgroup : [12M]	Social Workers/Case Management			
69-811-80	Social Services Expense>Director>Wages	94,009.00	0.00	94,009.00
69-811-92	Social Services Expense>Director>PTO Accrual	2,014.00	0.00	2,014.00
Subtotal [12M]	Social Workers/Case Management	96,023.00	0.00	96,023.00
Subgroup : [12N]	Marketing			
80-842-80	Admin Expense>Marketing>Wages	18,099.00	0.00	18,099.00
80-842-92	Admin Expense>Marketing>PTO Accrual	(8.00)	0.00	(8.00)
Subtotal [12N]	Marketing	18,091.00	0.00	18,091.00
Subgroup : [12O]	Other			
61-818-80	Nursing Admin Expense>Medical Records>Wages	39,572.00	0.00	39,572.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(201.00)	0.00	(201.00)
68-827-80	Therapy Expense>Respiratory>Wages	1,193.00	0.00	1,193.00
80-839-80	Admin Expense>Admissions>Wages	56,100.00	0.00	56,100.00
80-839-92	Admin Expense>Admissions>PTO Accrual	2,031.00	0.00	2,031.00
Subtotal [12O]	Other	98,695.00	0.00	98,695.00
Total [10-A]	Salaries and Wages	5,016,730.00	0.00	5,016,730.00
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
Marcum 104	Dentist	0.00	4,980.00	4,980.00
Subtotal [2]	Dentist	0.00	4,980.00	4,980.00
Subgroup : [3]	Pharmacist			
62-700-00	Pharmacy Expense>Contracted Service	13,066.00	0.00	13,066.00
Subtotal [3]	Pharmacist	13,066.00	0.00	13,066.00
Subgroup : [5A]	PT - Resident Care			
65-000-00	PT Expense	393,050.00	0.00	393,050.00
Subtotal [5A]	PT - Resident Care	393,050.00	0.00	393,050.00

RJE - 2

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	104,308.00	0.00	104,308.00
Subtotal [9A]	ST - Resident Care	104,308.00	0.00	104,308.00
Subgroup : [10A]	OT - Resident Care			
66-000-00	OT Expense	362,148.00	0.00	362,148.00
Subtotal [10A]	OT - Resident Care	362,148.00	0.00	362,148.00
Subgroup : [11A2]	RN's - Administrative			
Marcum 113	MDS Consulting	0.00	26,845.00	26,845.00
Subtotal [11A2]	RN's - Administrative	0.00	26,845.00	26,845.00
			RJE - 11	
			26,845.00	
			26,845.00	26,845.00
Subgroup : [11C]	Aides			
60-700-34	Nursing Expense>Contracted Service>COVID19	2,358.00	0.00	2,358.00
Subtotal [11C]	Aides	2,358.00	0.00	2,358.00
Subgroup : [12]	Other			
60-206-00	Nursing Expense>Clinical Services	23,267.00	(4,980.00)	18,287.00
60-212-00	Nursing Expense>Clinical Consultants	37,596.00	(4,980.00)	10,751.00
			(26,845.00)	
Subtotal [12]	Other	60,863.00	(31,825.00)	29,038.00
			RJE - 2	
			(4,980.00)	
			(26,845.00)	
			(26,845.00)	
			(31,825.00)	
Total [13-B]	Professional Fees	1,007,793.00	0.00	1,007,793.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
60-881-00	Nursing Expense>Workers Comp	0.00	0.00	0.00
61-881-00	Nursing Admin Expense>Workers Comp	53,913.00	0.00	53,913.00
68-881-00	Therapy Expense>Workers Comp	18.00	0.00	18.00
69-881-00	Social Services Expense>Workers Comp	1,588.00	0.00	1,588.00
70-881-00	Dietary Expense>Workers Comp	6,901.00	0.00	6,901.00
71-881-00	Activity Expense>Workers Comp	2,844.00	0.00	2,844.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	6,455.00	0.00	6,455.00
75-881-00	Maintenance Expense>Workers Comp	2,808.00	0.00	2,808.00
80-881-00	Admin Expense>Workers Comp	9,448.00	0.00	9,448.00
Subtotal [1A1]	Workmen's Compensation	83,975.00	0.00	83,975.00
Subgroup : [1A4]	Social Security (FICA)			
60-880-00	Nursing Expense>Payroll Taxes	0.00	0.00	0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	281,165.00	0.00	281,165.00
68-880-00	Therapy Expense>Payroll Taxes	112.00	0.00	112.00
69-880-00	Social Services Expense>Payroll Taxes	8,387.00	0.00	8,387.00
70-880-00	Dietary Expense>Payroll Taxes	35,654.00	0.00	35,654.00
71-880-00	Activity Expense>Payroll Taxes	14,723.00	0.00	14,723.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	33,562.00	0.00	33,562.00
75-880-00	Maintenance Expense>Payroll Taxes	14,785.00	0.00	14,785.00
80-880-00	Admin Expense>Payroll Taxes	48,331.00	0.00	48,331.00
Subtotal [1A4]	Social Security (FICA)	436,719.00	0.00	436,719.00
Subgroup : [1A5]	Health Insurance			
60-882-00	Nursing Expense>Health Insurance	0.00	0.00	0.00
61-882-00	Nursing Admin Expense>Health Insurance	280,191.00	0.00	280,191.00
68-882-00	Therapy Expense>Health Insurance	107.00	0.00	107.00
69-882-00	Social Services Expense>Health Insurance	8,302.00	0.00	8,302.00
70-882-00	Dietary Expense>Health Insurance	35,760.00	0.00	35,760.00
71-882-00	Activity Expense>Health Insurance	14,768.00	0.00	14,768.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	33,529.00	0.00	33,529.00
75-882-00	Maintenance Expense>Health Insurance	14,636.00	0.00	14,636.00
80-882-00	Admin Expense>Health Insurance	48,703.00	0.00	48,703.00
Subtotal [1A5]	Health Insurance	435,996.00	0.00	435,996.00
Subgroup : [1A9]	Other			
61-883-00	Nursing Admin Expense>Other Benefits	24,037.00	(24,037.00)	0.00
68-883-00	Therapy Expense>Other Benefits	2.00	(2.00)	0.00
			RJE - 4	
			(24,037.00)	
			(2.00)	

69-883-00	Social Services Expense>Other Benefits	644.00	RJE - 4	(2.00)	
				(644.00)	0.00
70-883-00	Dietary Expense>Other Benefits	3,039.00	RJE - 4	(644.00)	
				(3,039.00)	0.00
71-883-00	Activity Expense>Other Benefits	1,225.00	RJE - 4	(3,039.00)	
				(1,225.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	2,845.00	RJE - 4	(1,225.00)	
				(2,845.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	1,040.00	RJE - 4	(2,845.00)	
				(1,040.00)	0.00
80-245-00	Admin Expense>Background Checks	0.00	RJE - 4	(1,040.00)	
				3,579.00	3,579.00
80-883-00	Admin Expense>Other Benefits	4,197.00	RJE - 4	3,579.00	
				(4,197.00)	0.00
85-204-00	Training and Education	0.00	RJE - 4	(4,197.00)	
				0.00	0.00
Subtotal [1A9]	Other	37,029.00	RJE - 4	0.00	
				(33,450.00)	3,579.00
Subgroup : [1C]	Bad Debts				
80-251-00	Admin Expense>Bad Debt	117,178.00		0.00	117,178.00
Subtotal [1C]	Bad Debts	117,178.00		0.00	117,178.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	65,400.00	RJE - 6	(56,300.00)	9,100.00
			RJE - 7	(56,300.00)	
80-239-34	Admin Expense>Accounting Fees>COVID19	1,255.00	RJE - 7	0.00	1,255.00
Subtotal [1D]	Accounting and Auditing	66,655.00		0.00	10,355.00
				(56,300.00)	
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	7,794.00		0.00	7,794.00
			RJE - 7	0.00	
Subtotal [1E]	Legal	7,794.00	RJE - 8	0.00	7,794.00
				0.00	
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	13,344.00		0.00	13,344.00
80-183-34	Admin Expense>Supplies>COVID19	103.00		0.00	103.00
80-184-00	Admin Expense>Minor Equip & Supplies	0.00		0.00	0.00
80-208-00	Admin Expense>Equip-Rental	814.00		(814.00)	0.00
Subtotal [1G]	Office Supplies	14,261.00	RJE - 5	(814.00)	13,447.00
				(814.00)	
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	7,487.00		0.00	7,487.00
Subtotal [1H1]	Telephone and Telegraph	7,487.00	RJE - 1	0.00	7,487.00
				0.00	
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 103	Cell Phone	0.00		0.00	0.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	RJE - 1	0.00	0.00
				0.00	
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	0.00		0.00	0.00
Subtotal [1J]	Corporation Business Taxes	0.00		0.00	0.00
				0.00	
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	575,233.00		0.00	575,233.00
Subtotal [1K3]	Resident Day User Fee	575,233.00		0.00	575,233.00
				0.00	
Total [15]	Expenditures Other than Salaries	1,782,327.00		(90,564.00)	1,691,763.00
				(90,564.00)	
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	9,350.00		0.00	9,350.00
Subtotal [1]	Resident Travel and Entertainment	9,350.00		0.00	9,350.00
				0.00	
Subgroup : [2]	Holiday Parties for Staff				
Marcum 111	Holiday Party	0.00		2,033.00	2,033.00
			RJE - 4	2,033.00	

Subtotal [2]	Holiday Parties for Staff	<u>0.00</u>	<u>2,033.00</u>	<u>2,033.00</u>
Subgroup : [4]	Employee Travel			
80-236-00	Admin Expense>Travel	4,120.00	0.00	4,120.00
80-236-04	Admin Expense>Travel>Allowable	331.00	0.00	331.00
Subtotal [4]	Employee Travel	<u>4,451.00</u>	<u>0.00</u>	<u>4,451.00</u>
Subgroup : [5]	Education Expense			
60-204-00	Nursing Expense>Training & Education	2,861.00	0.00	2,861.00
80-233-00	Admin Expense>Seminars	0.00	0.00	0.00
Subtotal [5]	Education Expense	<u>2,861.00</u>	<u>0.00</u>	<u>2,861.00</u>
Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	973.00	0.00	973.00
Subtotal [M1]	Advertising Help Wanted	<u>973.00</u>	<u>0.00</u>	<u>973.00</u>
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	8,476.00	0.00	8,476.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	2.00	0.00	2.00
Subtotal [M3]	Advertising Other	<u>8,478.00</u>	<u>0.00</u>	<u>8,478.00</u>
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	2,554.00	0.00	2,554.00
80-209-34	Admin Expense>Postage>COVID19	16.00	0.00	16.00
Subtotal [M7]	Postage	<u>2,570.00</u>	<u>0.00</u>	<u>2,570.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
80-235-00	Admin Expense>Dues & Subscriptions	775.00	(465.00)	310.00
Subtotal [M8]	Dues and Membership Fees to Professional Associati	<u>775.00</u>	<u>(465.00)</u>	<u>310.00</u>
Subgroup : [M8A]	Dues to Chamber of Commerce			
Marcum 110	Chamber of Commerce Dues	0.00	43.00	43.00
Subtotal [M8A]	Dues to Chamber of Commerce	<u>0.00</u>	<u>43.00</u>	<u>43.00</u>
Subgroup : [M9]	Subscriptions			
Marcum 114	Subscriptions	0.00	422.00	422.00
Subtotal [M9]	Subscriptions	<u>0.00</u>	<u>422.00</u>	<u>422.00</u>
Subgroup : [M11]	Services Provided by Contract			
80-210-00	Admin Expense>Internet	2,543.00	0.00	2,543.00
80-230-00	Admin Expense>Data Processing	16,974.00	0.00	16,974.00
80-240-00	Admin Expense>Professional Fees	166,441.00	56,300.00	222,741.00
80-700-00	Admin Expense>Contracted Service	17,867.00	56,300.00	49,558.00
Subtotal [M11]	Services Provided by Contract	<u>203,825.00</u>	<u>87,991.00</u>	<u>291,816.00</u>
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	4,802.00	0.00	4,802.00
80-243-00	Admin Expense>Late Fees	3,507.00	0.00	3,507.00
80-244-00	Admin Expense>Bank Fees	2,440.00	0.00	2,440.00
Marcum 102	Employee Food	0.00	1,552.00	1,552.00
Marcum 106	Discriminatory Bonus	0.00	230.00	230.00
Marcum 112	Employee Relations	0.00	230.00	2,607.00
Marcum 118	Indirect COVID Expense	0.00	2,607.00	4,778.00
Marcum 119	Admin & Gen.>COVID Related Expense	0.00	4,778.00	22,250.00
Subtotal [M13]	Other	<u>10,749.00</u>	<u>31,417.00</u>	<u>42,166.00</u>
Total [16]	Expenditures Other than Salaries (cont'd) - Admin, anc	<u>244,032.00</u>	<u>121,441.00</u>	<u>365,473.00</u>
Group : [18]	Dietary Basis for Allocation of Costs			

Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	46,286.00	0.00	46,286.00
70-178-00	Dietary Expense>Food	282,337.00	0.00	282,337.00
Subtotal [2A1]	Raw Food	328,623.00	0.00	328,623.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	13,508.00	0.00	13,508.00
70-183-34	Dietary Expense>Supplies>COVID19	16.00	0.00	16.00
Subtotal [2A2]	Non-Food Supplies	13,524.00	0.00	13,524.00
Total [18]	Dietary Basis for Allocation of Costs	342,147.00	0.00	342,147.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3C]	Other			
73-183-00	Laundry Expense>Supplies	17,557.00	0.00	17,557.00
Subtotal [3C]	Other	17,557.00	0.00	17,557.00
Total [19]	Laundry-Basis for Allocation of Costs	17,557.00	0.00	17,557.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
72-183-00	Housekeeping Expense>Supplies	32,730.00	0.00	32,730.00
72-183-34	Housekeeping Expense>Supplies>COVID19	510.00	0.00	510.00
Subtotal [4A1]	In-House Care Supplies	33,240.00	0.00	33,240.00
Subgroup : [5A2]	Purchased from			
62-145-00	Pharmacy Expense>RX	379,447.00	0.00	379,447.00
Subtotal [5A2]	Purchased from	379,447.00	0.00	379,447.00
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	2,599.00	0.00	2,599.00
Subtotal [5B]	Medicine Cabinet Drugs	2,599.00	0.00	2,599.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
60-183-00	Nursing Expense>Supplies	141,742.00	0.00	141,742.00
60-185-00	Nursing Expense>Incontinence Supplies	1,782.00	0.00	1,782.00
Subtotal [5C]	Medical and Therapeutic Supplies	143,524.00	0.00	143,524.00
Subgroup : [5E2]	Oxygen - Other			
64-223-00	Other Ancillary Expense>Oxygen	3,521.00	0.00	3,521.00
Subtotal [5E2]	Oxygen - Other	3,521.00	0.00	3,521.00
Subgroup : [5F]	X-Rays and related radiological			
64-225-00	Other Ancillary Expense>Radiology	13,397.00	0.00	13,397.00
Subtotal [5F]	X-Rays and related radiological	13,397.00	0.00	13,397.00
Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	49,010.00	0.00	49,010.00
64-224-34	Other Ancillary Expense>Lab>COVID19	185.00	0.00	185.00
Subtotal [5H]	Laboratory	49,195.00	0.00	49,195.00
Subgroup : [5I]	Recreation			
71-183-00	Activity Expense>Supplies	2,388.00	0.00	2,388.00
71-183-34	Activity Expense>Supplies>COVID19	12.00	0.00	12.00
71-202-00	Activity Expense>Resident Missing Items	53.00	0.00	53.00
71-700-00	Activity Expense>Contracted Service	1,120.00	0.00	1,120.00
80-232-00	Admin Expense>Cable TV	15,851.00	0.00	15,851.00
Subtotal [5I]	Recreation	19,424.00	0.00	19,424.00
Subgroup : [5L]	Other			
60-183-34	Nursing Expense>Supplies>COVID19	47,332.00	0.00	47,332.00
60-205-00	Nursing Expense>Sanitation & Incineration	449.00	0.00	449.00
60-208-00	Nursing Expense>Equip-Rental	27,336.00	0.00	27,336.00
60-230-00	Nursing Expense>Data Processing	6,227.00	0.00	6,227.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00	0.00	0.00
Subtotal [5L]	Other	81,344.00	0.00	81,344.00
Total [20]	Housekeeping and Resident Care Basis for Allocation	725,691.00	0.00	725,691.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
60-207-00	Nursing Expense>Repairs & Maint	1,657.00	0.00	1,657.00

70-207-00	Dietary Expense>Repairs & Maint	378.00	0.00	378.00
75-207-00	Maintenance Expense>Repairs & Maint	12,584.00	0.00	12,584.00
Subtotal [6A]	Repairs and Maintenance	14,619.00	0.00	14,619.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	47,288.00	0.00	47,288.00
Subtotal [6B]	Heat	47,288.00	0.00	47,288.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	155,930.00	0.00	155,930.00
Subtotal [6C]	Light & Power	155,930.00	0.00	155,930.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	79,120.00	0.00	79,120.00
Subtotal [6D]	Water	79,120.00	0.00	79,120.00
Subgroup : [6E]	Equipment Lease			
Marcum 109	Leased Equipment	0.00	814.00	814.00
Subtotal [6E]	Equipment Lease	0.00	814.00	814.00
			RJE - 5	
			814.00	
			814.00	814.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	11,342.00	0.00	11,342.00
75-183-34	Maintenance Expense>Supplies>COVID19	963.00	0.00	963.00
75-205-00	Maintenance Expense>Sanitation & Incineration	18,301.00	0.00	18,301.00
75-217-00	Maintenance Expense>Extermination	788.00	0.00	788.00
75-218-00	Maintenance Expense>Snow Removal	3,393.00	0.00	3,393.00
75-219-00	Maintenance Expense>Landscaping	10,983.00	0.00	10,983.00
75-220-00	Maintenance Expense>Fire Drill	3,260.00	0.00	3,260.00
75-700-00	Maintenance Expense>Contracted Service	34,608.00	(31,691.00)	2,917.00
			RJE - 13	
			(31,691.00)	
75-700-34	Maintenance Expense>Contracted Service>COVID19	21,878.00	0.00	21,878.00
Subtotal [6F]	Other	105,516.00	(31,691.00)	73,825.00
Subgroup : [7C]	Non-movable Equipment			
92-000-00	Depreciation Expense	15,888.00	0.00	15,888.00
Subtotal [7C]	Non-movable Equipment	15,888.00	0.00	15,888.00
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	1,800,000.00	0.00	1,800,000.00
Subtotal [9]	Rental Payments	1,800,000.00	0.00	1,800,000.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	131,280.00	0.00	131,280.00
Subtotal [10B]	Real estate taxes paid by lessor	131,280.00	0.00	131,280.00
Subgroup : [10C]	Personal property taxes			
91-261-00	Property Expense>Personal Prop Taxes	27,064.00	0.00	27,064.00
Subtotal [10C]	Personal property taxes	27,064.00	0.00	27,064.00
Total [22]	Maintenance and Property	2,376,705.00	(30,877.00)	2,345,828.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	56,079.00	0.00	56,079.00
Subtotal [12D]	Other Interest Expense	56,079.00	0.00	56,079.00
Subgroup : [14A]	Insurance on Property			
80-162-00	Admin Expense>Insurance - General Liability & Other	260,739.00	0.00	260,739.00
80-165-00	Admin Expense>Insurance - Property	14,322.00	0.00	14,322.00
Subtotal [14A]	Insurance on Property	275,061.00	0.00	275,061.00
Subgroup : [14B]	Insurance of Automobiles			
80-167-00	Admin Expense>Insurance - Auto	0.00	0.00	0.00
Subtotal [14B]	Insurance of Automobiles	0.00	0.00	0.00
Subgroup : [14C3]	Other			
80-163-00	Admin Expense>Insurance - EPLI	(1,846.00)	0.00	(1,846.00)
80-164-00	Admin Expense>Surety Bond	167.00	0.00	167.00
Subtotal [14C3]	Other	(1,679.00)	0.00	(1,679.00)
Total [27]	Interest and Insurance	329,461.00	0.00	329,461.00

Group : [30] Statement of Revenue				
Subgroup : [1A] Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(4,088,682.00)	0.00	(4,088,682.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(4,956.00)	0.00	(4,956.00)
Subtotal [1A]	Medicaid Residents (CT only)	(4,093,638.00)	0.00	(4,093,638.00)
Subgroup : [3A] Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(3,945,642.00)	0.00	(3,945,642.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(3,945,642.00)	0.00	(3,945,642.00)
Subgroup : [3B] Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	46,102.00	0.00	46,102.00
Subtotal [3B]	Medicare room and board contractual allowance	46,102.00	0.00	46,102.00
Subgroup : [4A] Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(1,819,051.00)	0.00	(1,819,051.00)
40-105-00	Room & Board Revenue>HMO	(1,359,785.00)	0.00	(1,359,785.00)
40-109-00	Room & Board Revenue>Hospice	(11,366.00)	0.00	(11,366.00)
Subtotal [4A]	Private-pay residents and other	(3,190,202.00)	0.00	(3,190,202.00)
Subgroup : [4B] Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	0.00	0.00	0.00
Subtotal [4B]	Private-pay room and board contractual allowance	0.00	0.00	0.00
Subgroup : [5A] Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(286,689.00)	0.00	(286,689.00)
Subtotal [5A]	Prescription Drugs - Medicare	(286,689.00)	0.00	(286,689.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	286,689.00	0.00	286,689.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	286,689.00	0.00	286,689.00
Subgroup : [5C] Prescription Drugs - Non-medicare				
41-105-00	Pharmacy Rev>HMO	(99,719.00)	0.00	(99,719.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(99,719.00)	0.00	(99,719.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance				
41-105-01	Pharmacy Rev>HMO>C/A	99,719.00	0.00	99,719.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	99,719.00	0.00	99,719.00
Subgroup : [7A] Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(353,790.00)	0.00	(353,790.00)
42-103-00	PT Revenue>Medicare B	(51,184.00)	0.00	(51,184.00)
Subtotal [7A]	Physical Therapy - Medicare	(404,974.00)	0.00	(404,974.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	344,229.00	0.00	344,229.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	344,229.00	0.00	344,229.00
Subgroup : [7C] Physical Therapy - Non-medicare				
42-104-00	PT Revenue>Private	(5,862.00)	0.00	(5,862.00)
42-105-00	PT Revenue>HMO	(158,184.00)	0.00	(158,184.00)
42-111-00	PT Revenue>Medicaid	(9,821.00)	0.00	(9,821.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(173,867.00)	0.00	(173,867.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	87,036.00	0.00	87,036.00
42-111-01	PT Revenue>Medicaid>C/A	9,821.00	0.00	9,821.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	96,857.00	0.00	96,857.00
Subgroup : [8A] Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(150,584.00)	0.00	(150,584.00)
44-103-00	ST Revenue>Medicare B	(46,860.00)	0.00	(46,860.00)
Subtotal [8A]	Speech Therapy - Medicare	(197,444.00)	0.00	(197,444.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	147,991.00	0.00	147,991.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	147,991.00	0.00	147,991.00
Subgroup : [8C] Speech Therapy - Non-medicare				
44-104-00	ST Revenue>Private	0.00	0.00	0.00

44-105-00	ST Revenue>HMO	(58,997.00)	0.00	(58,997.00)
44-111-00	ST Revenue>Medicaid	(4,661.00)	0.00	(4,661.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(63,658.00)	0.00	(63,658.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-105-01	ST Revenue>HMO>C/A	29,559.00	0.00	29,559.00
44-111-01	ST Revenue>Medicaid>C/A	4,661.00	0.00	4,661.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowanc	34,220.00	0.00	34,220.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(319,334.00)	0.00	(319,334.00)
43-103-00	OT Revenue>Medicare B	(67,684.00)	0.00	(67,684.00)
Subtotal [9A]	Occupational Therapy - Medicare	(387,018.00)	0.00	(387,018.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	313,134.00	0.00	313,134.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowanc	313,134.00	0.00	313,134.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-104-00	OT Revenue>Private	0.00	0.00	0.00
43-105-00	OT Revenue>HMO	(143,317.00)	0.00	(143,317.00)
43-111-00	OT Revenue>Medicaid	(10,840.00)	0.00	(10,840.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(154,157.00)	0.00	(154,157.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-105-01	OT Revenue>HMO>C/A	83,786.00	0.00	83,786.00
43-111-01	OT Revenue>Medicaid>C/A	10,840.00	0.00	10,840.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allc	94,626.00	0.00	94,626.00
Subgroup : [10A]	Other - Medicare			
47-103-00	Other Ancillary Rev>Medicare B	(2,795.00)	0.00	(2,795.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(17,660.00)	0.00	(17,660.00)
52-102-00	Revenue Adjustments>Medicare A	(6,342.00)	0.00	(6,342.00)
Subtotal [10A]	Other - Medicare	(26,797.00)	0.00	(26,797.00)
Subgroup : [10B]	Other - Non-medicare			
47-104-00	Other Ancillary Revenue>Private	0.00	0.00	0.00
47-105-00	Other Ancillary Rev>HMO	(4,401.00)	0.00	(4,401.00)
47-105-01	Other Ancillary Rev>HMO>C/A	0.00	0.00	0.00
47-111-00	Other Ancillary Rev>Medicaid	(98.00)	0.00	(98.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	98.00	0.00	98.00
51-105-13	Other Rev>HMO>Incentive Payments	(4,770.00)	0.00	(4,770.00)
51-111-13	Other Rev>Medicaid>Incentive Payments	0.00	0.00	0.00
52-105-00	Revenue Adjustments>HMO	1,932.00	0.00	1,932.00
52-109-00	Revenue Adjustments>Hospice	12.00	0.00	12.00
52-111-00	Revenue Adjustments>Medicaid	(568.00)	0.00	(568.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(29,255.00)	0.00	(29,255.00)
Subtotal [10B]	Other - Non-medicare	(37,050.00)	0.00	(37,050.00)
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(1,087.00)	0.00	(1,087.00)
Subtotal [15]	Interest Income	(1,087.00)	0.00	(1,087.00)
Subgroup : [18]	Other Revenue			
51-100-00	Other Rev>Miscellaneous	0.00	0.00	0.00
51-178-00	Other Rev>Food	0.00	0.00	0.00
51-187-00	Other Rev>Laundry	(72,000.00)	0.00	(72,000.00)
51-188-00	Other Rev>Bounced Check fee	0.00	0.00	0.00
51-191-00	Other Rev>Purchased A/R	0.00	0.00	0.00
51-818-00	Other Rev>Medical Records	(129.00)	0.00	(129.00)
93-000-00	Amortization Expense	0.00	0.00	0.00
Marcum 116	Reversal of PY Expense	0.00	0.00	0.00
Subtotal [18]	Other Revenue	(72,129.00)	0.00	(72,129.00)
Total [30]	Statement of Revenue	(11,670,504.00)	0.00	(11,670,504.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-001-02	Cash>Clearing>Payroll	(2,159.00)	0.00	(2,159.00)
10-010-95	Cash>Operating>Norwich	408,542.00	0.00	408,542.00

10-010-98	Cash>Operating>New London Realty	(1,610.00)	0.00	(1,610.00)
10-014-00	Cash>Petty Cash Facility	300.00	0.00	300.00
10-014-95	Cash>PettyCash>Norwich	7,066.00	0.00	7,066.00
10-015-00	Cash>Petty Cash PNA	750.00	0.00	750.00
10-060-95	Cash>Resident Trust>Norwich	76,429.00	0.00	76,429.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
Subtotal [A1]	Cash	494,318.00	0.00	494,318.00
Subgroup : [A2]	Resident Accounts Receivable			
11-102-00	Accounts Receivable>Medicare A	698,518.00	0.00	698,518.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	(12,272.00)	0.00	(12,272.00)
11-103-70	Accounts Receivable>Medicare B>Old A/R	16,227.00	0.00	16,227.00
11-104-00	Accounts Receivable>Private	338,038.00	0.00	338,038.00
11-104-70	Accounts Receivable>Private>Old A/R	31,969.00	0.00	31,969.00
11-105-00	Accounts Receivable>HMO	186,801.00	0.00	186,801.00
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	(1,680.00)	0.00	(1,680.00)
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,526.00)	0.00	(6,526.00)
11-111-00	Accounts Receivable>Medicaid	239,539.00	0.00	239,539.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	13,230.00	0.00	13,230.00
11-112-00	Accounts Receivable>Income	68,061.00	0.00	68,061.00
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	(355,353.00)	0.00	(355,353.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	42,386.00	0.00	42,386.00
11-123-00	Accounts Receivable>Ancillary	44,139.00	0.00	44,139.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(108,497.00)	0.00	(108,497.00)
Subtotal [A2]	Resident Accounts Receivable	1,246,056.00	0.00	1,246,056.00
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	6,026.00	0.00	6,026.00
12-121-00	Prepaid Expenses>Rent	(168,007.00)	0.00	(168,007.00)
12-124-00	Prepaid Expenses>Insurance	100,235.00	0.00	100,235.00
12-126-00	Prepaid Expenses>Taxes	42,658.00	0.00	42,658.00
12-881-00	Prepaid Expenses>Workers Comp	0.00	0.00	0.00
Subtotal [A5]	Prepaid Expenses	(19,088.00)	0.00	(19,088.00)
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	50,918.00	0.00	50,918.00
15-131-00	Accum Depn>Leasehold Improvements	(6,749.00)	0.00	(6,749.00)
Subtotal [B4]	Leasehold Improvements	44,169.00	0.00	44,169.00
Subgroup : [B5]	Non-Movable Equipment			
14-133-00	Fixed Assets>Medical Equipment	5,800.00	0.00	5,800.00
15-133-00	Accum Depn>Medical Equipment	(1,112.00)	0.00	(1,112.00)
Subtotal [B5]	Non-Movable Equipment	4,688.00	0.00	4,688.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	8,337.00	0.00	8,337.00
14-134-00	Fixed Assets>Computer Hardware	5,487.00	0.00	5,487.00
14-305-00	Fixed Assets>Sales Use Tax	348.00	0.00	348.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(2,451.00)	0.00	(2,451.00)
15-134-00	Accum Depn>Computer Hardware	(855.00)	0.00	(855.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(19,162.00)	0.00	(19,162.00)
15-305-00	Accum Depn>Sales Use Tax	(55.00)	0.00	(55.00)
Subtotal [B6]	Movable Equipment	(8,351.00)	0.00	(8,351.00)
Subgroup : [B9]	Other Fixed Assets			
14-136-00	Fixed Assets>CIP	392,613.00	0.00	392,613.00
Subtotal [B9]	Other Fixed Assets	392,613.00	0.00	392,613.00
Subgroup : [D2]	Escrow Deposits			
10-300-00	Cash>Escrow	12,747.00	0.00	12,747.00
17-283-06	Other Assets>Escrow>Tax	29,696.00	0.00	29,696.00
17-283-64	Other Asset>Escrow>Replacement Reserve	129,046.00	0.00	129,046.00
17-283-67	Other Assets>Escrow>Insurance	134,983.00	0.00	134,983.00
17-283-68	Other Assets>Escrow>Capex	1,856,844.00	0.00	1,856,844.00
Subtotal [D2]	Escrow Deposits	2,163,316.00	0.00	2,163,316.00
Subgroup : [D6]	Loans to Owners or Related Parties			
27-000-41	Due To/(From)>Sky View	7,838.00	0.00	7,838.00
27-000-74	Due To/(From)>TSM Propco	95,000.00	0.00	95,000.00

27-000-83	Due To/(From)>Twin Oaks	483,061.00	0.00	483,061.00
27-000-87	Due To/(From)>Torrington	1,363.00	0.00	1,363.00
27-000-88	Due To/(From)>New Haven	1,904.00	0.00	1,904.00
27-000-90	Due To/(From)>West Haven	1,964.00	0.00	1,964.00
27-000-91	Due To/(From)>Waterbury	23,601.00	0.00	23,601.00
27-000-92	Due To/(From)>Regal Care Management Group	1,015,299.00	0.00	1,015,299.00
27-000-93	Due To/(From)>RC Holdings	267,307.00	0.00	267,307.00
27-000-96	Due To/(From)>New London	1,106,005.00	0.00	1,106,005.00
			RJE - 12	0.00
27-000-98	Due To/(From)>Realty - New London	1,744,572.00	0.00	1,744,572.00
27-014-95	Due To/(From) Norwich Petty Cash	450.00	0.00	450.00
27-315-00	Due To/(From)>Fairview at Southport	338,035.00	0.00	338,035.00
27-316-00	Due To/(From)>Fairview at Greenwich	151,476.00	0.00	151,476.00
27-400-00	Due to/(from)>Eli Mirlis	850,000.00	0.00	850,000.00
27-406-00	Due To/(From)>Eitan Rubin	450,000.00	0.00	450,000.00
Subtotal [D6]	Loans to Owners or Related Parties	6,537,875.00	0.00	6,537,875.00
Subgroup : [D7]	Other Assets			
17-140-00	Deferred Financing Costs>Refinancing	0.00	0.00	0.00
27-172-00	Due To/(From)>Vendor	1,289.00	0.00	1,289.00
Subtotal [D7]	Other Assets	1,289.00	0.00	1,289.00
Total [31-32]	Assets	10,856,885.00	0.00	10,856,885.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade Accounts Payable			
20-000-00	Accounts Payable	(1,106,631.00)	0.00	(1,106,631.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(1,057.00)	0.00	(1,057.00)
21-350-00	Other Current Payables>Resident Funds	(76,429.00)	0.00	(76,429.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(777.00)	0.00	(777.00)
Subtotal [A1]	Trade Accounts Payable	(1,184,894.00)	0.00	(1,184,894.00)
Subgroup : [A2]	Note Payable			
22-000-01	Note Payable>LOC	0.00	0.00	0.00
22-000-34	Note Payable>PPP Loan>COVID19	(1,032,300.00)	0.00	(1,032,300.00)
Subtotal [A2]	Note Payable	(1,032,300.00)	0.00	(1,032,300.00)
Subgroup : [A4]	Accrued Payroll			
23-000-00	Accrued Wages & Related	(53,660.00)	0.00	(53,660.00)
23-157-00	Accrued Expenses>PTO	(348,530.00)	0.00	(348,530.00)
Subtotal [A4]	Accrued Payroll	(402,190.00)	0.00	(402,190.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
23-156-00	Accrued Wages & Related>PR Taxes	(2,685.00)	0.00	(2,685.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(2,685.00)	0.00	(2,685.00)
Subgroup : [A7]	Medicare Final Settlement Payable			
27-102-00	Due To/(From)>Medicare A	(7,504.00)	0.00	(7,504.00)
Subtotal [A7]	Medicare Final Settlement Payable	(7,504.00)	0.00	(7,504.00)
Subgroup : [A12]	Other Current Liabilities			
24-000-00	Accrued Expenses	(46,283.00)	0.00	(46,283.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	14,811.00	0.00	14,811.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(74,455.00)	0.00	(74,455.00)
24-165-00	Accrued Expenses>Insurance - Property	(528.00)	0.00	(528.00)
24-285-00	Accrued Expenses>Year End Adjustments	(19,761.00)	0.00	(19,761.00)
24-881-00	Accrued Expenses>Workers Comp	22,589.00	0.00	22,589.00
25-102-34	Deferred Revenue>Medicare>COVID19	(872,649.00)	0.00	(872,649.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(223,988.00)	0.00	(223,988.00)
Subtotal [A12]	Other Current Liabilities	(1,200,264.00)	0.00	(1,200,264.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
27-000-40	Due To/(From)>Salmon Brook	(701.00)	0.00	(701.00)
27-000-77	Due To/(From)>TSM Holdings	(2,395.00)	0.00	(2,395.00)
27-000-78	Due To/(From)>Maplewood	(319,388.00)	0.00	(319,388.00)
27-000-82	Due To/(From)>Saugus	(80,198.00)	0.00	(80,198.00)
27-000-97	Due To/(From)>Realty - Norwich	(3,546,471.00)	0.00	(3,546,471.00)
Subtotal [B3]	Loans from Owners or Related Parties	(3,949,153.00)	0.00	(3,949,153.00)
Subgroup : [B4]	Other Long-Term Liabilities			
27-105-00	Due To/(From)>HMO	(8,160.00)	0.00	(8,160.00)
27-111-00	Due To/(From)>Medicaid	(25,758.00)	0.00	(25,758.00)

27-152-00	Due To/(From)>Employee	(2,243.00)	0.00	(2,243.00)
28-127-00	Due To>Old Owner	(229.00)	0.00	(229.00)
Subtotal [B4]	Other Long-Term Liabilities	<u>(36,390.00)</u>	<u>0.00</u>	<u>(36,390.00)</u>
Total [33-34]	Liabilities	<u>(7,815,380.00)</u>	<u>0.00</u>	<u>(7,815,380.00)</u>
Group : [35]	Equity			
Subgroup : [B1]	Owners' Capital			
31-000-86	Partner's Equity>All Partners>Capital Draws	99,031.00	0.00	99,031.00
31-400-86	Partners' Equity>Eli Mirilis>CapitalDraws	60,712.00	0.00	60,712.00
31-408-86	Partners' Equity>Shannon Mirilis>Capital Draws	20,000.00	0.00	20,000.00
Subtotal [B1]	Owners' Capital	<u>179,743.00</u>	<u>0.00</u>	<u>179,743.00</u>
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	(3,393,187.00)	0.00	(3,393,187.00)
Subtotal [B5]	Cumulated Earnings	<u>(3,393,187.00)</u>	<u>0.00</u>	<u>(3,393,187.00)</u>
Total [35]	Equity	<u>(3,213,444.00)</u>	<u>0.00</u>	<u>(3,213,444.00)</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



MYERS AND STAUFFER
CPA CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/11/2021
 Run Date: 1/11/2021

Provider Name: 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
 Provider Number: 2428
 Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: