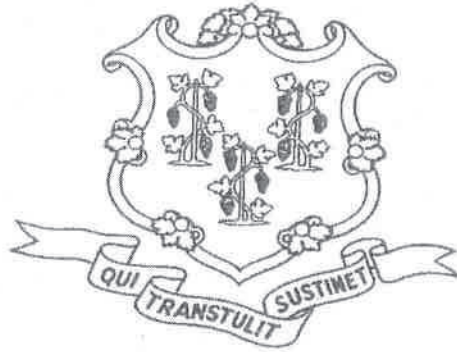


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

| | |
|--|--|
| Name of Facility (as licensed) 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing | |
| Address (No. & Street, City, State, Zip Code) 88 Clark Lane, Waterford, CT 06385 | |
| Type of Facility | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) |
| <input type="checkbox"/> (Specify) | |
| Report for Year Beginning 10/1/2020 | Report for Year Ending 9/30/2021 |

| | | | | |
|------------------|----------------|------|-----------|------------------------------|
| License Numbers: | CCNH 1048-C | RHNS | (Specify) | Medicare Provider 07-5158 |
|------------------|----------------|------|-----------|------------------------------|

| | | | |
|----------------------------|---------------|------|---------|
| Medicaid Provider Numbers: | CCNH 10488 | RHNS | ICF-IID |
|----------------------------|---------------|------|---------|

For Department Use Only

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

General Information

| | | | | |
|---|-----------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed) 88 Clark Operating, LLC d/b/a New London Sub-Acut | License No. 1048-C | Report for Year Ended 9/30/2021 | Page 1 | of 37 |
|---|-----------------------|------------------------------------|-----------|----------|

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | | Page 1A | of 37 |
|--|-------|------------------------------|-------------------|-----------------|
| Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing | | Period Covered: | From 10/1/2020 | To 9/30/2021 |
| Address of Facility 88 Clark Lane, Waterford, CT 06385 | | | | |
| Report Prepared By Marcum LLP | | Phone Number 203-781-9600 | Date 2/7/2022 | |
| Item | Total | CCNH | RHNS | (Specify) |
| 1. Dietary wages paid | \$ | | | |
| 2. Laundry wages paid | \$ | | | |
| 3. Housekeeping wages paid | \$ | | | |
| 4. Nursing wages paid | \$ | | | |
| 5. All other wages paid | \$ | | | |
| 6. Total Wages Paid | \$ | | | |
| 7. Total salaries paid | \$ | | | |
| 8. Total Wages and Salaries Paid (As per page 10 of Report) | \$ | | | |

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

| | | | | | |
|--|----------------|---|---|------------------------------------|----------|
| | | Phone No. of Facility 860-442-0471 | Report for Year Ended 9/30/2021 | Page 2 | of 37 |
| Name of Facility (as shown on license) 88 Clark Operating, LLC d/b/a New London Sub-Acute and N | | Address (No. & Street, City, State, Zip) 88 Clark Lane, Waterford, CT 06385 | | | |
| License Numbers: | CCNH 1048-C | RHNS | (Specify) | Medicare Provider No. 07-5158 | |
| Type of Facility (Check appropriate box(es)) | | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | | <input type="checkbox"/> (Specify) | |
| Type of Ownership (Check appropriate box) | | | | | |
| <input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust | | | | | |
| If this facility opened or closed during report year provide: | | | Date Opened | Date Closed | |
| | | | | | |
| Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully. | | | | | |
| N/A | | | | | |
| Administrator | | | | | |
| Name of Administrator Thomas E. Harris | | | Nursing Home Administrator's License No.: | 723 | |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility. | | | | | |
| Name | | | License No.: | | |
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

General Information and Questionnaire Related Parties*

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|--|--|----------------------------------|
| 88 Clark Operating, LLC d/b/a New London Sub-Acute | 1048-C | 9/30/2021 | 4 | 37 |
| Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | |
| Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No | | | | |
| If "Yes," provide the following information: | | | | |
| Name of Related Individual or Company | Business Address | Description of Goods/Services Provided | Indicate Where Costs are Included in Annual Report Page # / Line # | Actual Cost to the Related Party |
| 88 Clark Lane Realty, LLC | 88 Clark Lane, Waterford, CT 06385 | Rent | Pg. 22/ Line 9 | 955,471 627,433 |
| 88 Clark Lane Realty, LLC | 88 Clark Lane, Waterford, CT 06385 | Real Estate Taxes | Pg. 22/ Line 10b | 75,526 75,526 |
| Regal Care Rehab | 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970 | Physical Therapy & COVID Therapy | Pg. 13/ Line B5a & B1 | 223,350 223,350 |
| Regal Care Rehab | 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970 | Speech Therapy | Pg. 13/Line B9a | 68,622 68,622 |
| Regal Care Rehab | 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970 | Occupational Therapy | Pg. 13/Line 10b | 172,052 172,052 |
| 93 W Main Operating, LLC | 93 W Town Street, Norwich, CT 06360 | Laundry Services | Pg. 19/ Line 3B | 72,000 72,000 |
| 88 Clark Lane Realty, LLC | 88 Clark Lane, Waterford, CT 06385 | Property Insurance | Pg. 27/ Line 14a | 4,652 4,652 |
| | | | | |
| | | | | |

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

| | | | | |
|--|-----------------------|------------------------------------|-----------|----------|
| Name of Facility 88 Clark Operating, LLC d/b/a New London Sub | License No. 1048-C | Report for Year Ended 9/30/2021 | Page 5 | of 37 |
|--|-----------------------|------------------------------------|-----------|----------|

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

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

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

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

N/A

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

N/A

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

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

N/A

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

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

| Name of Facility | | License No. | | Report for Year Ended | | Page | of |
|---|--|----------------------------------|-----------------------------|-----------------------|---------------|------------------------|----------------|
| 88 Clark Operating, LLC d/b/a New London Sub-Acute and | | 1048-C | | 9/30/2021 | | 6 | 37 |
| Name and Address of Lessor | Related * to Owners, Operators, Officers | | Description of Items Leased | Date of Lease** | Term of Lease | Annual Amount of Lease | Amount Claimed |
| | Yes | No | | | | | |
| Pitney Bowes, Inc. 1 Elmcroft Road, Stamford, CT 06926 | <input type="radio"/> | <input checked="" type="radio"/> | Postage Machine | 06/30/17 | 51 months | 881 | 881 |
| Nurse Rosie Products, 7320 Central Avenue, Savannah, GA 31406 | <input type="radio"/> | <input checked="" type="radio"/> | 4 rosebuds | 02/24/16 | 36 months | 632 | 632 |
| Nurse Rosie Products, 7320 Central Avenue, Savannah, GA 31406 | <input type="radio"/> | <input checked="" type="radio"/> | 4 rosebuds | 09/30/20 | 36 Months | 5,053 | 5,053 |
| | <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"/> | | | | | |
| | | | | | | Total *** | 6,566 |

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

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

| | | | | |
|---|-----------------------|------------------------------------|-----------|----------|
| Name of Facility 88 Clark Operating, LLC d/b/a New | License No. 1048-C | Report for Year Ended 9/30/2021 | Page 7 | of 37 |
|---|-----------------------|------------------------------------|-----------|----------|

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

- Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes 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 | 1428 36th St #200, Brooklyn, NY 11218 |
| 3 PDR CPAs | 4023 Tampa Road, Suite 2000, Oldsmar, FL 34677 |
| 4 | |

Services Provided by This Firm (*describe fully*)

| | |
|---|------------------------------|
| 1 Medicaid Rate Review, CON Settlement Discussions, Cost Report Preparation | \$ 15,420 |
| 2 Monthly Retainer Fee | \$ 7,650 |
| 3 401k Audit | \$ 6,000 |
| 4 | \$ |
| | Charge for Services Provided |
| | \$ 29,070 |

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

- Yes No Page 15, Line 1d

Legal Services Information

| | |
|--|------------------|
| Name of Legal Firm or Independent Attorney | Telephone Number |
| 1 Treasurer State of CT | 860-702-3000 |
| 2 Novack Burnbaum Crystal LLP | 212-682-4002 |
| 3 Murtha Cullina LLP | 860-240-6000 |
| 4 State Marshal of Connecticut | 203-787-4805 |
| 5 | |

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

- 1 55 Elm Street Ste 3, Hartford, CT 06106
 2 675 3rd Ave, New York, NY 10017
 3 185 Asylum Street, 29th Floor, Hartford, CT 06103
 4 32 Elm St #1, New Haven, CT 06510
 5

Services Provided by This Firm (*describe fully*)

| | |
|---|------------------------------|
| 1 Conservatorship (Disallowed on Pg 28) | \$ 1,558 |
| 2 Cogency Related Matters | \$ 7,750 |
| 3 COVID Related Matters, General Legal Matters, Licensing (\$1,281 Disallowed on Pg 28) | \$ 12,430 |
| 4 Conservatorship (Disallowed on Pg 28) | \$ 230 |
| 5 | \$ |
| | Charge for Services Provided |
| | \$ 21,968 |

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

- Yes No Page 15 Line 1e

Schedule of Resident Statistics

| Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing | License No. 1048-C | | Report for Year Ended 9/30/2021 | | | | Page 8 | of 37 | |
|---|-----------------------|------------------|------------------------------------|-----------------------|--------|----------------------|-----------|----------|-----------|
| | Total All Levels | Total CCNH Level | Total RHNS Level | Period 10/1 Thru 6/30 | | Period 7/1 Thru 9/30 | | | |
| | | | | Total | CCNH | RHNS | | | (Specify) |
| 1. Certified Bed Capacity | | | | | | | | | |
| A. On last day of PREVIOUS report period | 120 | 120 | | 120 | | | | | |
| B. On last day of THIS report period | 120 | 120 | | | 120 | 120 | | | |
| 2. Number of Residents | | | | | | | | | |
| A. As of midnight of PREVIOUS report period | 81 | 81 | | 81 | | | | | |
| B. As of midnight of THIS report period | 93 | 93 | | | 93 | 93 | | | |
| 3. Total Number of Days Care Provided During Period | | | | | | | | | |
| A. Medicare | 3,877 | 3,877 | | 2,968 | 2,968 | 909 | 909 | | |
| B. Medicaid (Conn.) | 25,709 | 25,709 | | 19,140 | 19,140 | 6,569 | 6,569 | | |
| C. Medicaid (other states) | | | | | | | | | |
| D. Private Pay | 2,096 | 2,096 | | 1,624 | 1,624 | 472 | 472 | | |
| E. State SSI for RCH | | | | | | | | | |
| F. Other (Specify) HMO/Hospice | 811 | 811 | | 615 | 615 | 196 | 196 | | |
| G. Total Care Days During Period (3A thru F) | 32,493 | 32,493 | | 24,347 | 24,347 | 8,146 | 8,146 | | |
| 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 | 2 | 2 | | 2 | 2 | | | | |
| 5. Total Resident Days (3G + 4A + 4B) | 32,495 | 32,495 | | 24,349 | 24,349 | 8,146 | 8,146 | | |

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

| Name of Facility 88 Clark Operating, LLC d/b/a New London S | | | License No. 1048-C | | | Report for Year Ended 9/30/2021 | | | Page 9 | | of 37 | | |
|---|-----------------|------|-----------------------|----------------|----------|------------------------------------|-----------|----------------------|-----------|-----------------------|-----------|-----------|-------------------|
| 4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | | | | | | | | | | |
| If "YES", provide the following information: | | | | | | | | | | | | | |
| Date of Change | Place of Change | | | Change in Beds | | | | | | Capacity After Change | | | Reason for Change |
| | CCNH | RHNS | (Specify) | Lost | | | Gained | | | CCNH | RHNS | (Specify) | |
| | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) | | | | |
| N/A | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change. | | | | | | | | | | | | | |
| Change in Resident Days | | | | | | | | CCNH | RHNS | (Specify) | | | |
| 1st change | | | | | | | | | | | | | |
| 2nd change | | | | | | | | | | | | | |
| 3rd change | | | | | | | | | | | | | |
| 4th change | | | | | | | | | | | | | |
| 6. Number of Residents and Rates on September 30 of Cost Year | | | | | | | | | | | | | |
| Item | Medicare | | Medicaid | | Self-Pay | | | Other State Assisted | | | | | |
| | CCNH | | CCNH | RHNS | CCNH | RHNS | (Specify) | R.C.H. | ICF-MR | | | | |
| No. of Residents | 15 | | 69 | | 9 | | | | | | | | |
| Per Diem Rate | | | | | | | | | | | | | |
| a. One bed rm. | Various | | 235.21 | | 435.00 | | | | | | | | |
| b. Two bed rms. | Various | | 235.21 | | 385.00 | | | | | | | | |
| c. Three or more bed rms. | | | | | | | | | | | | | |
| 7. Total Number of Physical Therapy Treatments | | | | | | | | TOTAL | CCNH | RHNS | (Specify) | | |
| A. Medicare - Part B | | | | | | | | 3,856 | 3,856 | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | 86 | 86 | | | | |
| 2. Restorative Treatments | | | | | | | | 770 | 770 | | | | |
| C. Other | | | | | | | | 8,841 | 8,841 | | | | |
| D. Total Physical Therapy Treatments | | | | | | | | 13,553 | 13,553 | | | | |
| 8. Total Number of Speech Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | 715 | 715 | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | 18 | 18 | | | | |
| 2. Restorative Treatments | | | | | | | | 163 | 163 | | | | |
| C. Other | | | | | | | | 1,285 | 1,285 | | | | |
| D. Total Speech Therapy Treatments | | | | | | | | 2,181 | 2,181 | | | | |
| 9. Total Number of Occupational Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | 2,204 | 2,204 | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | 67 | 67 | | | | |
| 2. Restorative Treatments | | | | | | | | 601 | 601 | | | | |
| C. Other | | | | | | | | 7,579 | 7,579 | | | | |
| D. Total Occupational Therapy Treatments | | | | | | | | 10,451 | 10,451 | | | | |

Report of Expenditures - Salaries & Wages

| | | | | | | |
|--|-----------------------|------------------------------------|------------|----------|-----------|-------|
| Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and | License No. 1048-C | Report for Year Ended 9/30/2021 | Page 10 | of 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) | 128,073 | 2,005 | | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 90,358 | 4,538 | | | | |
| 5. Dietary Service | | | | | | |
| a. Head Dietitian | | | | | | |
| b. Food Service Supervisor | 67,192 | 2,057 | | | | |
| c. Dietary Workers | 294,704 | 20,189 | | | | |
| 6. Housekeeping Service | | | | | | |
| a. Head Housekeeper | | | | | | |
| b. Other Housekeeping Workers | 193,671 | 13,870 | | | | |
| 7. Repairs & Maintenance Services | | | | | | |
| a. Engineer or Chief of Maintenance | 60,709 | 2,093 | | | | |
| b. Other Maintenance Workers | 43,891 | 3,385 | | | | |
| 8. Laundry Service | | | | | | |
| a. Supervisor | | | | | | |
| b. Other Laundry Workers | | | | | | |
| 9. Barber and Beautician Services | | | | | | |
| 10. Protective Services | | | | | | |
| 11. Accounting Services | | | | | | |
| a. Head Accountant | | | | | | |
| b. Other Accountants | | | | | | |
| 12. Professional Care of Residents | | | | | | |
| a. Directors and Assistant Director of Nurses | 177,743 | 3,378 | | | | |
| b. RN | | | | | | |
| 1. Direct Care | 753,032 | 18,148 | | | | |
| 2. Administrative** | 136,765 | 3,591 | | | | |
| c. LPN | | | | | | |
| 1. Direct Care | 973,277 | 30,059 | | | | |
| 2. Administrative** | | | | | | |
| d. Aides and Attendants | 1,408,621 | 61,048 | | | | |
| e. Physical Therapists | | | | | | |
| f. Speech Therapists | | | | | | |
| g. Occupational Therapists | | | | | | |
| h. Recreation Workers | 124,438 | 7,057 | | | | |
| 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 | 86,613 | 2,451 | | | | |
| n. Marketing | 18,549 | 521 | | | | |
| o. Other (Specify) | | | | | | |
| See Attached Schedule | 111,661 | 4,217 | | | | |
| A-13. Total Salary Expenditures | 4,669,297 | 178,607 | | | | |

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

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

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

Schedule of Other Salaries and Wages (Page 10)

| Position | CCNH | | RHNS | | (Specify) | |
|-----------------|------------|-------|------|-------|-----------|-------|
| | \$ | Hours | \$ | Hours | \$ | Hours |
| | - | | | | | |
| Medical Records | \$ 45,615 | 1,979 | | | | |
| Admissions | 66,046 | 2,238 | | | | |
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| | | | | | | |
| Total | \$ 111,661 | 4,217 | \$ - | - | \$ - | - |

Schedule of Other Fees (Page 13)

| Service | CCNH | | RHNS | | (Specify) | |
|--|-----------|------------|------|-------|-----------|-------|
| | \$ | Hours | \$ | Hours | \$ | Hours |
| | - | | | | | |
| Contracted Dysphagia (Disallowed on Pg 28a) | \$ 991 | 5 | | | | |
| Respiratory Therapist (Disallowed on Pg 28a) | 567 | 7 | | | | |
| IV Insertion Nurse (Disallowed on Pg 28a) | 11,957 | 264 | | | | |
| MDS Consulting | 23,500 | 416 | | | | |
| COVID Therapy Expense | 2,000 | Contracted | | | | |
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| | | | | | | |
| Total | \$ 39,015 | 692 | \$ - | - | \$ - | - |

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

| Name of Facility | License No. | Report for Year Ended | | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Page | of |
|---|-------------|-----------------------|----------------|---------------------------------------|--|--|--------------------|-----------------------|
| | | 9/30/2021 | 11 | | | | | |
| 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing | 1048-C | Salary Paid | | Full Description of Services Rendered | Fringe Benefits and/or Other Payments (describe fully) | Total Hours Worked | 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). | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |

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

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

| Name of Facility (as licensed) 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing | License No. 1048-C | | Report for Year Ended 9/30/2021 | | Page 12 | of 37 | |
|--|-----------------------|-------------------|--|---------------------------------------|--|--------------------|-----------------------|
| | Salary Paid | | Total Hours Worked | Line Where Claimed on Page 10 | | | Total Hours Worked |
| Name | CCNH | RHNS (Specify) | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| Section III - Administrators*** | | | | | | | |
| Thomas Harris | 128,073 | | Non Discriminatory | Administrator | | 2,005 A2 | |
| | | | | | | | |
| | | | | | | | |
| Section IV - Assistant Administrators | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

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

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

B. Report of Expenditures - Professional Fees

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|---|------------------|-----------------------|------|-------|-----------|-------|
| 88 Clark Operating, LLC d/b/a New London Sub-A | 1048-C | 9/30/2021 | 13 | 37 | | |
| Total Cost and Hours | | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | Hours |
| *B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1) | | | | | | |
| 1. Dietitian | | | | | | |
| 2. Dentist | 4,500 | 71 | | | | |
| 3. Pharmacist | 13,066 | Monthly Fee | | | | |
| 4. Podiatrist | | | | | | |
| 5. Physical Therapy | | | | | | |
| a. Resident Care | 221,350 | 3,293 | | | | |
| b. Other | | | | | | |
| 6. Social Worker | | | | | | |
| 7. Recreation Worker | | | | | | |
| 8. Physicians | | | | | | |
| a. Medical Director (entire facility) | 42,000 | 171 | | | | |
| 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 | 68,622 | 1,023 | | | | |
| b. Other | | | | | | |
| 10. Occupational Therapist | | | | | | |
| a. Resident Care | 172,052 | 2,562 | | | | |
| b. Other | | | | | | |
| 11. Nurses and aides and attendants | | | | | | |
| a. RN | | | | | | |
| 1. Direct Care | | | | | | |
| 2. Administrative*** | | | | | | |
| b. LPN | | | | | | |
| 1. Direct Care | 138,212 | 2,686 | | | | |
| 2. Administrative*** | | | | | | |
| c. Aides | 455,039 | 11,900 | | | | |
| d. Other | | | | | | |
| 12. Other (Specify) | | | | | | |
| See Attached Schedule | 39,015 | 692 | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 1,153,856 | 22,398 | | | | |

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

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

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

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

| Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute | | License No. 1048-C | | Report for Year Ended 9/30/2021 | Page 14 | of 37 |
|---|--|--|----------------------------------|------------------------------------|------------|----------|
| Name & Address of Individual | Full Explanation of Service | Related** to Owners, Operators, Officers | | Explanation of Relationship | | |
| | | Yes | No | | | |
| LTC Management, 174 Scott Road Prospect CT 06712 | Dental Services | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Integra Scripts, 160 Airport Road, Lakewood, NJ 08701 | Pharmacist | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970 | Physical, Occupational, Speech Therapy and Other COVID Therapy | <input checked="" type="radio"/> | <input type="radio"/> | Common Ownership | | |
| IPC Healthcare, PO Box 844929 Los Angeles, CA 90084 | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Masstex Imaging, 3 Electronics Ave Suite 201 Danvers MA 01923 | Contract Dysphagia | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Technical Gas Products, Inc., 101 N Plains industrial Road, Wallingford, CT 06492 | Respiratory Therapist | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Medwiz Solutions, LLC, 167 Route 304, Bardonia NY 10954 | IV Insertion Nurse | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| HC consulting, PO Box 265 Waterbury CT 06720 | MDS Consultant | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| The Nurse Network, 653 Main Street Plantsville CT 06479 | Contract CNAs | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Right at Home, 823 Boston Post Road, Old Saybrook CT 06475 | Contract CNAs | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Medical Solutions, 1010 N 102nd Street, Suite 300, Omaha NE 68114 | Contract CNAs | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| tempositions, 622 Third Avenue – 39th Floor New York, NY 10017 | Contract CNAs | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| All American Healthcare Services, 494 Broad Street, Suite 302 Newark, NJ 07102 | Contract CNAs | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Ventura Medstaff, LLC PO Box 3544 Omaha NE 68103 | Contract CNAs | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Norton and Associates, 34 Elm Street, Cohasset, MA 02025 | Contract CNAs | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Genie Healthcare, 104 Interchange Plaza, Suite 100, Monroe NJ 08831 | Contract LPN/CNAs | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |

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

C. Expenditures Other Than Salaries - Administrative and General

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|--------------|-----------------------|------|-----------|
| 88 Clark Operating, LLC d/b/a New London Sub | 1048-C | 9/30/2021 | 15 | 37 |
| Item | Total | CCNH | RHNS | (Specify) |
| 1. Administrative and General | | | | |
| a. Employee Health & Welfare Benefits | | | | |
| 1. Workmen's Compensation | \$ 117,701 | 117,701 | | |
| 2. Disability Insurance | \$ | | | |
| 3. Unemployment Insurance | \$ | | | |
| 4. Social Security (F.I.C.A.) | \$ 404,526 | 404,526 | | |
| 5. Health Insurance | \$ 284,155 | 284,155 | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ | | | |
| 8. Uniform Allowance | \$ | | | |
| 9. Other (<i>Specify</i>) See Attached Schedule | \$ 3,084 | 3,084 | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | |
| c. Bad Debts* | \$ 95,127 | 95,127 | | |
| d. Accounting and Auditing | \$ 29,070 | 29,070 | | |
| e. Legal (<i>Services should be fully described on Page 7</i>) | \$ 21,968 | 21,968 | | |
| f. Insurance on Lives of Owners and Operators (<i>Specify</i>)* | \$ | | | |
| g. Office Supplies | \$ 46,232 | 46,232 | | |
| h. Telephone and Cellular Phones | | | | |
| 1. Telephone & Pagers | \$ 9,031 | 9,031 | | |
| 2. Cellular Phones | \$ 58 | 58 | | |
| i. Appraisal (<i>Specify purpose and attach copy</i>)* | \$ | | | |
| j. Corporation Business Taxes (<i>franchise tax</i>) | \$ 160 | 160 | | |
| k. Other Taxes (<i>Not related to property - See Page 22</i>) | | | | |
| 1. Income* | \$ | | | |
| 2. Other (<i>Specify</i>) See Attached Schedule | \$ | | | |
| 3. Resident Day User Fee | \$ 590,410 | 590,410 | | |
| Subtotal | \$ 1,601,522 | 1,601,522 | | |

* 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) |
|----------------------------|-----------------|-------------|------------------|
| | - | | |
| Employee Background Checks | \$ 3,084 | | |
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| | | | |
| Total | \$ 3,084 | \$ - | \$ - |

Schedule of Other Taxes

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

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|--------------|-----------------------|------|-----------|
| 88 Clark Operating, LLC d/b/a New London Sub-Acu | 1048-C | 9/30/2021 | 16 | 37 |
| Item | Total | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward: | 1,601,522 | 1,601,522 | | |
| l. Travel and Entertainment | | | | |
| 1. Resident Travel and Entertainment | \$ | | | |
| 2. Holiday Parties for Staff | \$ 412 | 412 | | |
| 3. Gifts to Staff and Residents | \$ 1,418 | 1,418 | | |
| 4. Employee Travel | \$ 1,705 | 1,705 | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ 2,831 | 2,831 | | |
| 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>) | \$ 1,115 | 1,115 | | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ 12,646 | 12,646 | | |
| 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 | \$ 4,662 | 4,662 | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ 350 | 350 | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ | | | |
| 9. Subscriptions | \$ | | | |
| 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>) | \$ 334,523 | 334,523 | | |
| 12. Administrative Management Services** | \$ | | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 18,224 | 18,224 | | |
| C-14 Total Administrative & General Expenditures | \$ 1,979,408 | 1,979,408 | | |

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

| Description | CCNH | RHNS | (Specify) |
|---|-----------|------|-----------|
| | - | | |
| Marketing & Advertising (Disallowed on Pg 28) | \$ 12,646 | | |
| | | | |
| Total Other Advertising | \$ 12,646 | \$ - | \$ - |

Schedule of Dues

| Description | CCNH | RHNS | (Specify) |
|-------------------|--------|------|-----------|
| | - | | |
| CAHCF Dues | \$ 350 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Dues | \$ 350 | \$ - | \$ - |

Schedule of Contributions

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

Schedule of Other Administrative and General

| Description | CCNH | RHNS | (Specify) |
|---|-----------|------|-----------|
| | - | | |
| Resident Missing Items (Disallowed on Pg 28a) | \$ 441 | | |
| Licenses | 1,023 | | |
| Fines, Penalties & Settlements (Disallowed on Pg 28a) | 2,536 | | |
| Late Fees (Disallowed on Pg 28a) | 1,347 | | |
| Bank Fees (\$730 Disallowed on Pg 28a) | 2,897 | | |
| Startup Costs (Disallowed on Pg 28a) | 320 | | |
| Employee Food (Disallowed on Pg 28a) | 1,207 | | |
| Discrimination Bonus (Disallowed on Pg 28a) | 500 | | |
| Employee Relations (Disallowed on Pg 28a) | 2,673 | | |
| COVID Related Expenses | 5,280 | | |
| Total Other Administrative and General | \$ 18,224 | \$ - | \$ - |

Schedule C-1 - Management Services*

| Name of Facility 88 Clark Operating, LLC d/b/a New Lond | License No. 1048-C | Report for Year Ended 9/30/2021 | Page of 17 37 |
|--|----------------------------|--|--|
| Name & Address of Individual or Company Supplying Service | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
| | | | |
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* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|---|-----------------------|-------------------|-----------------------|------|-----------|----|
| 88 Clark Operating, LLC d/b/a New London Sub-Acut | | 1048-C | 9/30/2021 | | 18 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) | |
| 2. Dietary | | | | | | |
| a. In-House Preparation & Service | | | | | | |
| 1. | Raw Food | \$ 294,512 | 294,512 | | | |
| 2. | Non-Food Supplies | \$ 23,747 | 23,747 | | | |
| 3. | Other (Specify) _____ | \$ _____ | | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | | | | | | |
| c. Other (Specify) _____ | | | | | | |
| 2D. Total Dietary Expenditures (2a + b + c + d) | | \$ 318,259 | 318,259 | | | |
| 2E. Dietary Questionnaire | | | | | | |
| F. Resident Meals: Total no. of meals served per day:* | | | | | | |
| G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | | | |
| H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt. | | | | | | |
| I. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | | | |
| J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost. | | | | | | |
| K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt. | | | | | | |
| L. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | | | |
| M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost. | | | | | | |
| N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt. | | | | | | |
| O. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | | | |

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

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|---------------------------|-------------------------------------|-----------------------|-----------|
| 88 Clark Operating, LLC d/b/a New London Sub-Acute | 1048-C | 9/30/2021 | 19 | 37 |
| Item | Total | CCNH | RHNS | (Specify) |
| 3. Laundry | | | | |
| a. In-House Processing* | Lbs. | | | |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | Amt. \$ | | | |
| 2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.*** | Lbs. | | | |
| | Amt. \$ | | | |
| 3. Personal clothing of residents washed, ironed, and/or processed.*** | Lbs. | | | |
| | Amt. \$ | | | |
| 4. Repair and/or purchase of linens.*** | Lbs. | | | |
| | Amt. \$ | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ | 72,000 | 72,000 | |
| c. Other (Specify) Other Laundry Supplies | \$ | 988 | 988 | |
| 3D. Total Laundry Expenditures (3a + b + c) | \$ | 72,988 | 72,988 | |
| 3E. Laundry Questionnaire | | | | |
| F. Is cost of employee laundry included in 3D? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | |
| G. Did you receive revenue from employees? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | |
| H. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | |
| I. Is Cost of laundry provided to persons other than employees or residents included in 3D? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | |
| J. Did you receive revenue from these people? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | |
| K. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | |

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|---|---|----------------------------------|-----------------------|---------|-----------|----|
| 88 Clark Operating, LLC d/b/a New London St | | 1048-C | 9/30/2021 | | 20 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) | |
| 4. | Housekeeping | Sq. Ft. Serviced by Personnel | | | | |
| a. | In-House Care | | | | | |
| | 1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>) | Amt. \$ | 22,000 | 22,000 | | |
| b. | Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>) | Sq. Ft. Serviced by Personnel | | | | |
| | | Amt. \$ | | | | |
| | C. Other (<i>Specify</i>) | \$ | | | | |
| 4D. | Total Housekeeping Expenditures (4a + b + c) | \$ | 22,000 | 22,000 | | |
| 5. | Resident Care (Supplies)** | | | | | |
| a. | Prescription Drugs*** | | | | | |
| | 1. Own Pharmacy | \$ | | | | |
| | 2. Purchased from Integra Scripts | \$ | 189,909 | 189,909 | | |
| b. | Medicine Cabinet Drugs | \$ | 1,539 | 1,539 | | |
| c. | Medical and Therapeutic Supplies | \$ | 101,195 | 101,195 | | |
| d. | Ambulance/Limousine*** | \$ | 43,955 | 43,955 | | |
| e. | Oxygen | | | | | |
| | 1. For Emergency Use | \$ | | | | |
| | 2. Other*** | \$ | 4,466 | 4,466 | | |
| f. | X-rays and Related Radiological Procedures*** | \$ | 5,309 | 5,309 | | |
| g. | Dental (<i>Not dentists who should be included under salaries or fees</i>) | \$ | | | | |
| h. | Laboratory*** | \$ | 29,904 | 29,904 | | |
| i. | Recreation | \$ | 17,195 | 17,195 | | |
| j. | Direct Management Services* | \$ | | | | |
| k. | Indirect Management Services* | \$ | | | | |
| l. | Other (Specify)**** See Attached Schedule | \$ | 66,154 | 66,154 | | |
| 5M. | Total Resident Care Expenditures (5a - 5j) | \$ | 459,626 | 459,626 | | |

* 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.

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

| Name of Facility | | License No. | Report for Year Ended | Page of | | | | | |
|--|---|---|----------------------------------|-----------------------------|---------------------------------------|-------------------------|----------------|----|------|
| 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing | | 1048-C | 9/30/2021 | 21 37 | | | | | |
| Name of Individual or Company | Address | Related ** to Owners, Operators, Officers | | Explanation of Relationship | Full Explanation of Service Provided* | Total Cost/Page Ref.*** | | | |
| | | Yes | No | | | CCNH | RHNS (Specify) | Pg | Line |
| On-Time IT Solutions Inc. | 154 Spring Street, Monroe, NY 10950 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | IT assistance | 32,643 | | 22 | 6F |
| Caretech Group | 1123 McDonald Ave, Brooklyn, NY 11230 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Purchasing Company | 16,800 | | 16 | M11 |
| Norwich Rehab and Care | 93 W main St, Norwich, CT 06360 | <input checked="" type="radio"/> | <input type="radio"/> | Common Ownership | Laundry | 72,000 | | 19 | 3B |
| CWPM | PO Box 415 Plainville CT 06062 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Trash Service | 27,477 | | 22 | 6F |
| LTC Consulting Services | 100 Boulevard, Lakewood, NJ 08701 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Consulting services | 220,650 | | 16 | M11 |
| Constellation New Energy | PO Box 4911 Houston TX 77210 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Energy Maintenance | 26,176 | | 22 | 6F |
| DiRoma Landscaping | 1111 Voluntown Road, Griswold CT 06351 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Landscaping | 13,031 | | 22 | 6F |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | |

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

** Refer to Page 4 for definition of related.

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

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

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|--|---------------------|-----------------------|------|-----------|------|----|
| 88 Clark Operating, LLC d/b/a New London S | 1048-C | 9/30/2021 | | | 22 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | | |
| 6. Maintenance & Operation of Plant | | | | | | |
| a. Repairs & Maintenance | \$ 16,741 | 16,741 | | | | |
| b. Heat | \$ 32,550 | 32,550 | | | | |
| c. Light & Power | \$ 122,545 | 122,545 | | | | |
| d. Water | \$ 32,073 | 32,073 | | | | |
| e. Equipment Lease (<i>Provide detail on page 6</i>) | \$ 6,566 | 6,566 | | | | |
| f. Other (<i>itemize</i>) | \$ 138,831 | 138,831 | | | | |
| See Attached Schedule | | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ 349,306 | 349,306 | | | | |
| 7. Depreciation (<i>complete schedule page 23*</i>) | | | | | | |
| a. Land Improvements | \$ | | | | | |
| b. Building & Building Improvements | \$ 63,667 | 63,667 | | | | |
| c. Non-Movable Equipment | \$ | | | | | |
| d. Movable Equipment | \$ 28,248 | 28,248 | | | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ 91,915 | 91,915 | | | | |
| 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 | \$ 955,471 | 955,471 | | | | |
| 10. Property Taxes | | | | | | |
| a. Real estate taxes paid by owner | \$ | | | | | |
| b. Real estate taxes paid by lessor | \$ 75,526 | 75,526 | | | | |
| c. Personal property taxes | \$ 7,068 | 7,068 | | | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ 1,129,980 | 1,129,980 | | | | |

* 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) |
|--|-------------------|-------------|-------------|
| | - | | |
| Maintenance Expense>Supplies | \$ 14,404 | | |
| Maintenance Expense>Minor Equip & Supplies | 637 | | |
| Maintenance Expense>Sanitation & Incineration | 27,477 | | |
| Maintenance Expense>Extermination | 2,676 | | |
| Maintenance Expense>Snow Removal | 7,801 | | |
| Maintenance Expense>Landscaping | 13,031 | | |
| Maintenance Expense>Fire Drill | 10,440 | | |
| Maintenance Expense>Contracted Service | 58,268 | | |
| Maintenance Expense>Contracted Service>COVID19 | 4,097 | | |
| | | | |
| | | | |
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| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Total Other Repairs and Maintenance | \$ 138,831 | \$ - | \$ - |

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Amortization Schedule*

| Name of Facility | License No. | Report for Year Ended | | Page | of | |
|---|------------------------|--|------------------------------------|--------|----------------------------|--------|
| | | 9/30/2021 | 24 | | | 37 |
| 88 Clark Operating, LLC d/b/a New London Sub-Acute and | 1048-C | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | Rate % | Amortization for This Year | Totals |
| Item | Length of Amortization | Cost to Be Amortized | Date of Acquisition | 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.

86 Clark Operating, LLC
 Depreciation Schedule - Operating
 September 30, 2021

| Property | Acquisition Year | Historical Costs | Cost to Be Depreciated | Life | Method | 9/30/2020 Accum. Deprec. | 9/30/2021 Accum. Deprec. | 9/30/2021 Net Book Value |
|--|------------------|------------------|------------------------|------|--------|--------------------------|--------------------------|--------------------------|
| Land Improvements | Var | 26,130 | 26,130 | Var | S/L | - | 26,130 | - |
| Acquired prior 2011 | Var | 26,130 | 26,130 | Var | S/L | - | 26,130 | - |
| Total | | 2,031,125 | 2,031,125 | | | 16,252 | 1,914,634 | 100,239 |
| Building and Building Improvements | | | | | | | | |
| Acquired prior 2011 | Var | 2,031,125 | 2,031,125 | Var | S/L | 16,252 | 1,930,886 | 100,239 |
| Acquired prior 2011 | Var | 2,031,125 | 2,031,125 | Var | S/L | 16,252 | 1,930,886 | 100,239 |
| Acquisition 2012 | | | | | | | | |
| Renovations | 8/21/2012 | 6,780 | 6,780 | 5 | S/L | - | 6,780 | - |
| Repair Flooring | 4/26/2012 | 15,587 | 15,587 | 5 | S/L | - | 15,587 | - |
| Repair Sewer | 7/5/2012 | 2,659 | 2,659 | 5 | S/L | - | 2,659 | - |
| Repair Sewer | 8/1/2012 | 5,318 | 5,318 | 5 | S/L | - | 5,318 | - |
| Chiller | 12/15/2011 | 10,868 | 10,868 | 5 | S/L | - | 10,868 | - |
| New Generator | 12/21/2011 | 12,000 | 12,000 | 20 | S/L | 600 | 6,000 | 6,000 |
| Wallpaper | Var | 28,657 | 28,657 | 10 | S/L | 2,866 | 28,659 | (3) |
| Generator | var | 74,669 | 74,669 | 10 | S/L | 7,467 | 74,670 | (1) |
| Wanderguard | 12/1/2011 | 3,247 | 3,247 | 5 | S/L | 649 | 4,545 | (1,298) |
| Outdoor Sign | 12/1/2011 | 5,528 | 5,528 | 10 | S/L | 553 | 6,530 | (2) |
| Electrical Work | 10/20/2011 | 3,994 | 3,994 | 10 | S/L | 308 | 3,081 | 3 |
| Total 2012 Acq | | 189,394 | 189,394 | | | 12,543 | 154,695 | 4,700 |
| Acquisition 2013 | | | | | | | | |
| Dish Machine and Booster | 5/17/2013 | 13,559 | 13,559 | 5 | S/L | - | 13,559 | - |
| Total New Acq | | 13,559 | 13,559 | | | | | |
| Acquisition 2014 | | | | | | | | |
| FLOORING REPAIR/TEAR OUT | 11/14/2013 | 5,930 | 5,930 | 10 | S/L | 583 | 4,567 | 1,253 |
| WALKIN FRIDGE/FREEZER | 1/1/2014 | 47,759 | 47,759 | 15 | S/L | 3,184 | 23,860 | 23,879 |
| ELECTRICAL DEMOWORK WALKIN COOLER | 1/8/2014 | 4,201 | 4,201 | 15 | S/L | 380 | 200 | 2,301 |
| ELECTRICAL SERVICES FOR WALKIN | 1/8/2014 | 2,165 | 2,165 | 15 | S/L | 144 | 1,081 | 1,085 |
| SPRINKLER SERVICES FOR WALKIN | 1/15/2014 | 3,361 | 3,361 | 15 | S/L | 217 | 1,628 | 1,633 |
| DATACOM RENOVATION | 2/28/2014 | 6,777 | 6,777 | 20 | S/L | 339 | 2,466 | 4,291 |
| WALKIN FREEZER WALL DEMO | 3/11/2014 | 8,004 | 8,004 | 15 | S/L | 800 | 4,300 | 4,704 |
| RENOVATE SHOWER ROOMS | 3/31/2014 | 98,110 | 98,110 | 20 | S/L | 4,755 | 34,078 | 61,032 |
| Seppel for AM/PM floor - Repaired in 2010 | 10/18/2013 | (32,000) | (32,500) | 30 | S/L | (1,053) | (8,953) | (33,933) |
| Total 2014 Additions | | 141,607 | 141,607 | | | 9,019 | 65,455 | 76,152 |
| Acquisition 2015 | | | | | | | | |
| NEW ELECTRICAL PANEL | 10/28/2014 | 3,353 | 3,353 | 20 | S/L | 168 | 1,176 | 2,177 |
| Total 2015 Additions | | 3,353 | 3,353 | | | 168 | 1,176 | 2,177 |
| Acquisition 2018 | | | | | | | | |
| install new doors | 10/25/2017 | 3,000 | 3,000 | 10 | S/L | 300 | 1,200 | 1,800 |
| door handles | 11/7/2017 | 2,764 | 2,764 | 276 | S/L | 276 | 1,104 | 1,660 |
| door handles | 11/7/2017 | 905 | 905 | 10 | S/L | 91 | 364 | 541 |
| paving | 12/31/2017 | 6,168 | 6,168 | 8 | S/L | 771 | 3,084 | 3,084 |
| Kops Environmental Contractors - Sewage Project | 1/9/2018 | 174,238 | 174,238 | 25 | S/L | 6,970 | 27,880 | 146,358 |
| heat exchanger | 6/27/2018 | 3,126 | 3,126 | 15 | S/L | 208 | 832 | 2,294 |
| A/C maintenance | 7/9/2018 | 1,950 | 1,950 | 15 | S/L | 130 | 520 | 1,430 |
| A/C maintenance | 7/9/2018 | 2,077 | 2,077 | 15 | S/L | 138 | 474 | 1,603 |
| A/C maintenance | 7/9/2018 | 2,516 | 2,516 | 15 | S/L | 168 | 504 | 1,912 |
| flooring | 7/9/2018 | 1,823 | 1,823 | 5 | S/L | 365 | 1,469 | 363 |
| flooring | 9/28/2018 | 1,800 | 1,800 | 5 | S/L | 360 | 1,440 | 360 |
| flooring | 9/28/2018 | 2,200 | 2,200 | 5 | S/L | 440 | 1,760 | 440 |
| Total 2018 Additions | | 202,567 | 202,567 | | | 10,317 | 30,451 | 161,599 |
| Acquisition 2019 | | | | | | | | |
| heat exchange replacement | 11/29/2018 | 3,439 | 3,439 | 15 | S/L | 229 | 458 | 2,752 |
| fire barrier construction downpayment | 12/6/2018 | 4,000 | 4,000 | 15 | S/L | 267 | 534 | 3,199 |
| replace glass door | 12/4/2018 | 750 | 750 | 75 | S/L | 75 | 225 | 325 |
| heat exchange replacement in north unit | 12/5/2018 | 3,297 | 3,297 | 15 | S/L | 220 | 440 | 2,657 |
| replace east unit heat exchanger | 12/5/2018 | 789 | 789 | 15 | S/L | 53 | 106 | 683 |
| replace east unit heat exchanger | 12/27/2018 | 3,457 | 3,457 | 15 | S/L | 230 | 460 | 2,767 |
| fire barriers in hallway above fire doors | 1/18/2019 | 4,000 | 4,000 | 15 | S/L | 267 | 534 | 3,199 |
| Security System | 3/5/2019 | 17,044 | 17,044 | 5 | S/L | 3,409 | 10,227 | 6,617 |
| Air Line Piping and Fittings | 4/29/2019 | 2,579 | 2,579 | 20 | S/L | 129 | 367 | 2,192 |
| Black Schedule, Grooved Coupling, Firelock | 8/4/2019 | 12,709 | 12,709 | 10 | S/L | 847 | 2,541 | 10,168 |
| replaced dishwasher door | 9/10/2019 | 1,852 | 1,852 | 15 | S/L | 188 | 198 | 1,318 |
| Material All Panel MDP's | 10/7/2019 | 3,373 | 3,373 | 15 | S/L | 225 | 675 | 2,698 |
| walk in freezer maintenance | 10/7/2019 | 3,838 | 3,838 | 15 | S/L | 56 | 168 | 670 |
| freezer maintenance | 11/4/2019 | 289 | 289 | 15 | S/L | 36 | 54 | 215 |
| repair/replace sprinklers | 11/4/2019 | 1,239 | 1,239 | 15 | S/L | 83 | 249 | 990 |
| install new water pump | 10/26/2018 | 613 | 613 | 15 | S/L | 41 | 123 | 490 |
| 2019 Disposals | | | | | | | | |
| Generic Leasehold Disposals | 12/31/2018 | (11,388) | (11,388) | | | (11,388) | | |
| Total 2019 Additions | | 45,890 | 45,890 | | | 8,337 | 1,286 | 41,267 |
| Acquisition 2020 | | | | | | | | |
| Sprinkler, grooved coupling, and mega press coupling | 10/2/2019 | 4,027 | 4,027 | 15 | S/L | 268 | 536 | 3,491 |
| sprinkler work, three rod and nutters | 10/10/2019 | 527 | 527 | 15 | S/L | 35 | 70 | 457 |
| Air compressor removed, oilless air installed | 10/16/2019 | 3,434 | 3,434 | 15 | S/L | 229 | 456 | 2,976 |
| repair service for generator | 11/15/2019 | 1,022 | 1,022 | 10 | S/L | 102 | 102 | 204 |

| | | | | | | | | |
|----------------|---|------------------|-----|-----|----------------|------------------|------------------|----------------|
| 1/3/2020 | replaced amp heat | 4,104 | 15 | S/L | 274 | 274 | 548 | 3,566 |
| 3/1/2020 | Carbon electric sales tax | 332 | 22 | S/L | 22 | 22 | 44 | 1,880 |
| 1/15/2020 | apartments & journeyman sprinkler filter | 2,170 | 15 | S/L | 145 | 145 | 150 | 972 |
| 1/28/2020 | exhaust fan, emergency light, labor, bucket truck | 1,122 | 15 | S/L | 75 | 75 | 200 | 1,300 |
| 8/10/2019 | side walk repair | 1,500 | 15 | S/L | 100 | 100 | 146 | 954 |
| 8/10/2019 | side walk repair | 1,100 | 15 | S/L | 73 | 73 | 362 | 8,678 |
| 8/4/2020 | new camera installation | 9,040 | 23 | S/L | 362 | 362 | 102 | 914 |
| 8/31/2020 | new probe, control board, and touch pad | 1,016 | 10 | S/L | 102 | 102 | 204 | 818 |
| 1/6/2020 | new serpentine belt and air filter | 1,022 | 10 | S/L | 102 | 102 | 204 | 818 |
| | Total 2020 Additions | 30,414 | | | 1,869 | 1,869 | 3,314 | 27,100 |
| 12/31/2020 | Acquisition 2021 | 9,600 | 15 | S/L | 640 | 640 | 640 | 8,960 |
| 1/10/2021 | architectural work | 14,500 | 15 | S/L | 967 | 967 | 967 | 13,533 |
| 4/1/2021 | apartments of curbs, drainage, walkways, ext | 3,500 | 10 | S/L | 350 | 350 | 350 | 3,150 |
| 4/5/2021 | operator repair | 6,800 | 10 | S/L | 680 | 680 | 680 | 2,120 |
| 5/13/2021 | Deposit on 3 new doors | 3,191 | 15 | S/L | 213 | 213 | 213 | 2,978 |
| 5/13/2021 | sealed around perimeter of 4 units | 2,100 | 15 | S/L | 140 | 140 | 140 | 1,960 |
| | removed all debris, installed ridge cap | | | | | | | |
| 2021 Disposals | | (4,860) | | | | | (4,860) | |
| | Cordon and Sons | (8,640) | | | | | (8,640) | |
| | Jones and Jones | (4,365) | | | | | (4,365) | |
| | H&E | (3,200) | | | | | (3,200) | |
| | Var | (9,040) | | | | | (9,040) | |
| | Var | (1,016) | | | | | (1,016) | |
| | new carrier, installment | | | | | | | |
| | new probe, control board, and touch pad | | | | | | | |
| | rinse probe, control board, and touch pad | | | | | | | |
| | Total 2021 Additions | 9,430 | | | 2,990 | 2,990 | (17,679) | 27,109 |
| | Total Building Improvements | 2,650,380 | | | 56,426 | 2,171,655 | 2,209,937 | 440,444 |
| | Non-Movable Equipment | | | | | | | |
| | Acquired prior 2011 | 92,905 | Var | S/L | 92,905 | 92,905 | 92,905 | |
| | Total | 92,905 | | | 92,905 | 92,905 | 92,905 | |
| | Moveable Equipment | | | | | | | |
| | Acquired prior 2011 | 1,198,371 | Var | S/L | 1,198,371 | 1,198,371 | 1,198,371 | |
| 10/1/2011 | Acquisition 2012 | 2,548 | 5 | S/L | 2,548 | 2,548 | 2,548 | |
| 12/16/2011 | Dell Computers | 2,813 | 5 | S/L | 2,813 | 2,813 | 2,813 | |
| 10/1/2011 | Dell Computers | 12,240 | 5 | S/L | 12,240 | 12,240 | 12,240 | |
| 8/10/2012 | Dell Computers | 4,804 | 5 | S/L | 4,804 | 4,804 | 4,804 | |
| 5/6/2012 | Furniture | 9,518 | 5 | S/L | 9,518 | 9,518 | 9,518 | |
| 8/8/2012 | Furniture | 9,518 | 5 | S/L | 9,518 | 9,518 | 9,518 | |
| 7/9/2012 | Furniture | 9,518 | 5 | S/L | 9,518 | 9,518 | 9,518 | |
| 8/6/2012 | Furniture | 9,519 | 5 | S/L | 9,519 | 9,519 | 9,519 | |
| 10/2/2011 | Furniture | 4,599 | 5 | S/L | 4,599 | 4,599 | 4,599 | |
| 12/5/2011 | Kitchen Tray Caddy | 3,576 | 5 | S/L | 3,576 | 3,576 | 3,576 | |
| 3/6/2012 | Furniture | 9,518 | 5 | S/L | 9,518 | 9,518 | 9,518 | |
| 3/6/2012 | Furniture | 9,518 | 5 | S/L | 9,518 | 9,518 | 9,518 | |
| 10/31/2011 | Furniture | 4,600 | 5 | S/L | 4,600 | 4,600 | 4,600 | |
| 3/1/2012 | Furniture | 3,508 | 5 | S/L | 3,508 | 3,508 | 3,508 | |
| 4/1/2012 | Lamps/Furniture | 5,923 | 5 | S/L | 5,923 | 5,923 | 5,923 | |
| 03/16/2012 | Resident Beds | 6,057 | 5 | S/L | 6,057 | 6,057 | 6,057 | |
| 10/20/2011 | Ice machine | 5,210 | 5 | S/L | 5,210 | 5,210 | 5,210 | |
| | Total 2012 Additions | 112,966 | | | 112,966 | 112,966 | 112,966 | |
| 2/28/2013 | Acquisition 2013 | 8,142 | 5 | S/L | 8,142 | 8,142 | 8,142 | |
| 3/18/2013 | Medline Beds | 12,711 | 5 | S/L | 12,711 | 12,711 | 12,711 | |
| 5/23/2013 | Direct Supply Furniture For Dining Room | 4,110 | 5 | S/L | 4,110 | 4,110 | 4,110 | |
| | Total 2013 Additions | 24,963 | | | 24,963 | 24,963 | 24,963 | |
| 4/2/2014 | Acquisition 2014 | 3,119 | 5 | S/L | 3,119 | 3,119 | 3,119 | |
| 3/2/2014 | BIARIATRIC BED | 3,503 | 5 | S/L | 3,504 | 3,504 | 3,504 | |
| 1/31/2014 | FURNITURE FOR DAY ROOM | 6,737 | 5 | S/L | 6,737 | 6,737 | 6,737 | |
| 8/13/2014 | BEDS/FLOOR/RUBBER | 2,952 | 5 | S/L | 2,952 | 2,952 | 2,952 | |
| | Total 2014 Additions | 15,342 | | | 15,342 | 15,342 | 15,342 | |
| 1/28/2015 | Acquisition 2015 | 1,015 | 3 | S/L | 1,015 | 1,015 | 1,015 | |
| 3/5/2015 | BED HEAD/FOOTBOARD KITS/LAMIN FOR PANELS | 13,631 | 3 | S/L | 13,631 | 13,631 | 13,631 | |
| 8/19/2015 | BEDS | 2,535 | 3 | S/L | 2,535 | 2,535 | 2,535 | |
| | Total 2015 Additions | 17,981 | | | 17,981 | 17,981 | 17,981 | |
| 5/16/2016 | Acquisition 2016 | 8,944 | 12 | S/L | 745 | 745 | 4,470 | 4,474 |
| 5/23/2016 | Beds | 8,789 | 12 | S/L | 732 | 732 | 4,352 | 4,397 |
| 8/25/2016 | Ultra Sound for Rehab | 5,352 | 7 | S/L | 3,855 | 3,855 | 765 | 762 |
| 5/8/2016 | Rehab Equipment | 8,742 | 7 | S/L | 1,249 | 1,249 | 7,494 | 7,494 |
| 9/13/2016 | Rehab Equipment | 8,586 | 7 | S/L | 1,227 | 1,227 | 4,362 | 4,362 |
| 3/3/2016 | Time Clock System | 6,995 | 10 | S/L | 3,495 | 3,495 | 2,604 | 2,604 |
| | Total 2016 Additions | 47,406 | | | 5,417 | 27,085 | 32,932 | 14,904 |
| 1/31/2000 | Disposals 2016 | (570) | 5 | S/L | (570) | (570) | (570) | |
| 9/30/2002 | Generator | (2,755) | 3 | S/L | (2,755) | (2,755) | (2,755) | |
| | Total 2016 Disposals | (3,325) | | | (3,325) | (3,325) | (3,325) | |
| 6/30/2017 | Acquisition 2017 | 884 | 5 | S/L | 177 | 177 | 752 | 132 |
| 8/30/2017 | Kitchen Equipment | 56 | 5 | S/L | 188 | 188 | 611 | 141 |
| | Total 2017 Additions | 940 | | | 188 | 611 | 799 | 141 |

| Acquisition 2018 | 2,365 | 197 | 501 | 197 | 788 | 1,577 |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 11/15/2017 | 2,365 | 197 | 501 | 197 | 788 | 1,577 |
| Electric Bed | 151 | 13 | 52 | 13 | 52 | 99 |
| Electric Bed - Sales Tax | 643 | 5 | 162 | 5 | 216 | 427 |
| 3/31/2018 | 1,800 | 225 | 675 | 225 | 900 | 900 |
| Liquid Oxygen Reservoir | 1,425 | 183 | 549 | 183 | 732 | 1,855 |
| 10/12/2017 | 917 | 112 | 36 | 112 | 48 | 10 |
| 1/22/2018 | 58 | 12 | 36 | 12 | 48 | 10 |
| 3/1/18 | 17,432 | 3,486 | 10,458 | 3,486 | 13,944 | 3,488 |
| 7/2/2018 | 1,107 | 221 | 663 | 221 | 884 | 223 |
| 2/28/2018 | 510 | 170 | 510 | 170 | 680 | (170) |
| 6/25/2018 | 44,220 | 8,844 | 17,688 | 8,844 | 26,532 | 17,688 |
| 6/20/2018 | 44,220 | 8,844 | 17,688 | 8,844 | 26,532 | 17,688 |
| Copier | | | | | | |
| Total 2018 Additions | 70,628 | 13,690 | 32,226 | 13,690 | 45,916 | 24,712 |

| Acquisition 2019 | 710 | 142 | 284 | 142 | 426 | 284 |
|-----------------------------|-----------------|--------------|----------------|--------------|------------|-----------------|
| 11/15/2018 | 710 | 142 | 284 | 142 | 426 | 284 |
| 12/13/2018 | 690 | 137 | 274 | 137 | 411 | 274 |
| 12/20/2018 | 1,880 | 157 | 314 | 157 | 471 | 1,409 |
| 1/10/2019 | 1,613 | 123 | 246 | 123 | 369 | 244 |
| 1/10/2019 | 910 | 76 | 152 | 76 | 228 | 682 |
| 1/24/2019 | 910 | 76 | 152 | 76 | 228 | 682 |
| 2/14/2019 | 1,700 | 142 | 284 | 142 | 426 | 1,274 |
| 4/10/2019 | 1,075 | 90 | 180 | 90 | 270 | 805 |
| 5/16/2019 | 1,116 | 83 | 166 | 83 | 249 | 857 |
| 5/24/2019 | 646 | 65 | 130 | 65 | 195 | 130 |
| 6/20/2019 | 1,075 | 90 | 180 | 90 | 270 | 805 |
| 6/27/2019 | 1,935 | 161 | 322 | 161 | 483 | 1,452 |
| 7/12/2019 | 1,000 | 200 | 400 | 200 | 600 | 400 |
| 1/4/2019 | 543 | 47 | 94 | 47 | 141 | 381 |
| 8/7/2019 | 938 | 47 | 94 | 47 | 141 | 381 |
| 9/12/2019 | 12,891 | 2,538 | 5,076 | 2,538 | 7,614 | 5,077 |
| 9/12/2019 | 11,931 | 2,387 | 4,774 | 2,387 | 7,161 | 4,772 |
| 9/12/2019 | 11,931 | 2,387 | 4,774 | 2,387 | 7,161 | 4,772 |
| 9/17/2019 | 886 | 139 | 278 | 139 | 417 | 279 |
| 12/31/2018 | (5,773) | | (5,773) | | (5,773) | |
| 12/31/2018 | (2,443) | | (2,443) | | (2,443) | |
| 12/31/2018 | (1,427) | | (1,427) | | (1,427) | |
| 12/31/2018 | (44,220) | | (44,220) | | (44,220) | |
| Various | (611) | | (611) | | (611) | |
| Total 2019 Additions | (13,252) | 5,651 | (5,796) | 5,651 | 858 | (14,107) |

| Acquisition 2020 | 574 | 48 | 48 | 48 | 96 | 478 |
|-----------------------------|---------------|--------------|--------------|--------------|--------------|---------------|
| 10/6/2019 | 574 | 48 | 48 | 48 | 96 | 478 |
| 11/27/2019 | 668 | 45 | 45 | 45 | 90 | 578 |
| 8/11/2020 | 5,412 | 271 | 271 | 271 | 542 | 4,670 |
| 10/3/2019 | 1,920 | 160 | 160 | 160 | 320 | 1,600 |
| 8/20/2019 | 758 | 76 | 76 | 76 | 152 | 606 |
| 9/12/2019 | 758 | 76 | 76 | 76 | 152 | 606 |
| 11/21/2019 | 4,230 | 423 | 423 | 423 | 846 | 3,384 |
| 2/23/2020 | 789 | 80 | 80 | 80 | 160 | 639 |
| 7/1/2020 | 5,845 | 585 | 585 | 585 | 1,170 | 4,675 |
| 7/5/2020 | 371 | 37 | 37 | 37 | 74 | 287 |
| Total 2020 Additions | 21,336 | 1,801 | 1,801 | 1,801 | 3,602 | 17,734 |

| Acquisition 2021 | 749 | 749 | 749 | 749 | 749 | 489 |
|--|------------------|------------------|------------------|------------------|------------------|-----------------|
| 11/1/2020 | 749 | 749 | 749 | 749 | 749 | 489 |
| 2/4/2021 | 754 | 754 | 754 | 754 | 754 | 503 |
| Total 2021 Additions | 1,503 | 1,503 | 1,503 | 1,503 | 1,503 | 1,002 |
| Total | 1,495,249 | 1,495,249 | 1,495,249 | 1,495,249 | 1,495,249 | 44,385 |
| Total Historical Cost and Depreciation For Period | 4,354,664 | 4,264,964 | 4,264,964 | 4,264,964 | 4,264,964 | 484,829 |
| T/B | 384,551 | 384,551 | 384,551 | 384,551 | 384,551 | 268,863 |
| Prior Operator | 3,892,207 | 3,892,207 | 3,892,207 | 3,892,207 | 3,892,207 | 198,171 |
| Realty Assets | 65,224 | 65,224 | 65,224 | 65,224 | 65,224 | 58,509 |
| Variance | (12,104) | (12,104) | (12,104) | (12,104) | (12,104) | 215,965 |
| CR vs. FS NBV | (215,965) | (215,965) | (215,965) | (215,965) | (215,965) | (60,659) |
| CR vs. FS NBV | (215,965) | (215,965) | (215,965) | (215,965) | (215,965) | (60,659) |

CR vs. FS depreciation Rounding Variance (60,659)
CR vs. FS depreciation - Page 36, (60,659)
CR vs. FS NBV (215,965)
CR vs. FS NBV - Page 31, Line 89

88 Clark Operating, LLC
 Depreciation Schedule - Realty
 September 30, 2021

| <u>Property</u> | <u>Acquisition Year</u> | <u>Historical Costs</u> | <u>Cost to Be</u> | | <u>Method</u> | <u>9/30/2021</u> | | <u>Net Book Value</u> |
|---|-------------------------|-------------------------|--------------------|-------------|---------------|------------------|----------------------|-----------------------|
| | | | <u>Depreciated</u> | <u>Life</u> | | <u>Deprec.</u> | <u>Accum Deprec.</u> | |
| 2021 Additions | | | | | | | | |
| deposit for work done on heating system | 5/31/2021 | 1,800 | 1,800 | 15 | S/L | 120 | 120 | 1,680 |
| 2nd installment for work done on heating system | 5/31/2021 | 1,800 | 1,800 | 15 | S/L | 120 | 120 | 1,680 |
| Installed new LP conversion kit | 5/31/2021 | 682 | 682 | 15 | S/L | 45 | 45 | 637 |
| New Blower Moter Installed | 6/1/2021 | 3,777 | 3,777 | 10 | S/L | 378 | 378 | 3,399 |
| Replaced 2 failed fire damper actuators | 6/18/2021 | 3,310 | 3,310 | 15 | S/L | 221 | 221 | 3,089 |
| install new doors | 6/30/2021 | 3,860 | 3,860 | 10 | S/L | 386 | 386 | 3,474 |
| Doors and locks being replaced and fixed up | 7/19/2021 | 6,800 | 6,800 | 10 | S/L | 680 | 680 | 6,120 |
| replaced filter dryer | 8/19/2021 | 4,626 | 4,626 | 10 | S/L | 463 | 463 | 4,163 |
| Air conditioner repairs | 8/23/2021 | 3,490 | 3,490 | 10 | S/L | 349 | 349 | 3,141 |
| roof repair | 8/31/2021 | 23,500 | 23,500 | 20 | S/L | 1175 | 1175 | 22,325 |
| Installed new Main Distribution Panel | 9/20/2021 | 5,377 | 5,377 | 15 | S/L | 358 | 358 | 5,019 |
| INSTALL MANITOWOC ICE MECHINE WITH REMO | 10/1/2021 | 4,201 | 4,201 | 10 | S/L | 420 | 420 | 3,781 |
| Total 2021 Additions | | 63,224 | 63,224 | | | 4,715 | 4,715 | 58,509 |

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

| | | | | | |
|---|-----------------------|---|--------------------------|------------------------|--------------|
| Name of Facility 88 Clark Operating, LLC d/b/a New L | License No. 1048-C | Report for Year Ended 9/30/2021 | Page 25 | of 37 | |
| 11. Property Questionnaire | | | | | |
| Part A | | | | | |
| Is the property either owned by the Facility or leased from a Related Party?* | | <input checked="" type="radio"/> Yes | <input type="radio"/> No | | |
| | | If "Yes," complete Part B. If "No," complete Part C. | | | |
| *If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction. | | | | | |
| Description | Total | | | | |
| 1. Date Land Purchased | | | | | |
| 2. Date Structure Completed | | | | | |
| 3. If NOT Original Owner, Date of Purchase | | | | | |
| 4. Date of Initial Licensure | 05/21/05 | | | | |
| 5. Total Licensed Bed Capacity | 120 | | | | |
| 6. Square Footage | | | | | |
| 7. Acquisition Cost | | | | | |
| a. Land | | | | | |
| b. Building | | | | | |
| Part B - Owner and Related Parties | | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th Mortgage |
| 1. Financing | | | | | |
| a. Type of Financing (e.g., fixed, variable) | | Variable for LIBOR | Promissory Note | | |
| b. Date Mortgage Obtained | | 07/01/17 | 09/26/19 | | |
| c. Interest Rate for the Cost Year | | LIBOR + 3.25% With | 3.31% | | |
| d. Term of Mortgage (number of years) | | 5 | 420 Months | | |
| e. Amount of Principal Borrowed | | 8,250,000 | 8,488,700 | | |
| f. Principal balance outstanding as of 9/30/2021 | | | 8,097,936 | | |
| Complete if Mortgage was Refinanced During Current Cost Year | | | | | |
| g. Type of Financing (e.g., fixed, variable) | | | | | |
| h. Date of Refinancing | | | | | |
| i. New Interest Rate | | | | | |
| j. Term of Mortgage (number of years) | | | | | |
| k. Amount of Principal Borrowed | | | | | |
| l. Principal Outstanding on Note Paid-Off | | | | | |
| Part C - Arms-Length Leases for Real Property Improvements Only | | | | | |
| Name and Address of Lessor | Property Leased | Date of Lease | Term of Lease | Annual Amount of Lease | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|--|--|-------------|-----------------------|------|------|-----------|
| 88 Clark Operating, LLC d/b/a New I | | 1048-C | 9/30/2021 | | 26 | 37 |
| Item | | | Total | CCNH | RHNS | (Specify) |
| 12. Interest | | | | | | |
| A. Building, Land Improvement & Non-Movable Equipment | | | | | | |
| 1. First Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 2. Second Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 3. Third Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 4. Fourth Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| B. CHEFA Loan Information | | | | | | |
| 1. Original Loan Amount | | | \$ | | | |
| 2. Loan Origination Date | | | | | | |
| 3. Interest Rate % | | | | | | |
| 4. Term | | | | | | |
| 5. CHEFA Interest Expense | | | | | | |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) | | | \$ | | | |

(Carry Subtotals forward to next page)

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

| Name of Facility | | License No. | | Report for Year Ended | | Page | of |
|---|--|-------------|--------|-----------------------|------------|------------|-----------|
| 88 Clark Operating, LLC d/b/a New | | 1048-C | | 9/30/2021 | | 27 | 37 |
| Item | | | | Total | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward: | | | | | | | |
| 12. C. Movable Equipment | | | | | | | |
| 1. Automotive Equipment | | | | \$ | | | |
| A. Item | | Rate | Amount | | | | |
| Lender | | | | | | | |
| Address of Lender | | | | | | | |
| 2. Other (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) | | | | \$ | 15,412 | 15,412 | |
| Interest on Escrow / Various Non-Allowable Interest Exp | | | | | | | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | | | | \$ | 15,412 | 15,412 | |
| 14. Insurance | | | | | | | |
| a. Insurance on Property (buildings only) | | | | \$ | 92,766 | 92,766 | |
| b. Insurance on Automobiles | | | | \$ | 282 | 282 | |
| c. Insurance other than Property (as specified above) | | | | | | | |
| 1. Umbrella (Blanket Coverage) | | | | \$ | | | |
| 2. Fire and Extended Coverage | | | | \$ | | | |
| 3. Other (Specify) | | | | \$ | 1,371 | 1,371 | |
| Surety Bonds / EPLI Insurance | | | | | | | |
| 14d. Total Insurance Expenditures (14a + b + c) | | | | \$ | 94,419 | 94,419 | |
| 15. Total All Expenditures (A-13 thru C-14) | | | | \$ | 10,264,551 | 10,264,551 | |

D. Adjustments to Statement of Expenditures

| Name of Facility | | | | License No. | Report for Year Ended | Page | of |
|---|----------|----------|---|--------------------------|-----------------------|------|-----------|
| 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nu | | | | 1048-C | 9/30/2021 | 28 | 37 |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Page 10 - Salaries and Wages | | | | | | | |
| 1. | | | Outpatient Service Costs | \$ | | | |
| 2. | | | Salaries not related to Resident Care | \$ | | | |
| 3. | | | Occupational Therapy | \$ | | | |
| 4. | | | Other - See attached Schedule | \$ 18,549 | 18,549 | | |
| Page 13 - Professional Fees | | | | | | | |
| 5. | | | Resident Care Physicians ** | \$ | | | |
| 6. | 13 | B10a | Occupational Therapy | \$ 172,052 | 172,052 | | |
| 7. | | | Other - See attached Schedule | \$ 13,515 | 13,515 | | |
| Pages 15 & 16 - Administrative and General | | | | | | | |
| 8. | | | Discriminatory Benefits | \$ | | | |
| 9. | 15 | 1c | Bad Debts | \$ 95,127 | 95,127 | | |
| 10. | | | Accounting | \$ | | | |
| 10a. | | | Legal | \$ 3,069 | 3,069 | | |
| 11. | | | Telephone | \$ | | | |
| 12. | | | Cellular Telephone | \$ | | | |
| 13. | | | Life insurance premiums on the life of Owners, Partners, Operators | \$ | | | |
| 14. | 16 | L3 | Gifts, flowers and coffee shops | \$ 1,418 | 1,418 | | |
| 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 * | \$ 12,646 | 12,646 | | |
| 19. | | | Income Tax / Corporate Business Tax | \$ | | | |
| 20. | 16 | m10 | Fund Raising / Contributions | \$ | | | |
| 21. | | | Unallowable Management Fees | \$ | | | |
| 22. | | | Barber and Beauty | \$ | | | |
| 23. | | | Other - See attached Schedule | \$ 12,490 | 12,490 | | |
| Page 18 - Dietary Expenditures | | | | | | | |
| 24. | | | Meals to employees, guests and others who are not residents | \$ | | | |
| Page 19 - Laundry Expenditures | | | | | | | |
| 25. | | | Laundry services to employees, guests and others who are not residents | \$ | | | |
| Page 20 - Housekeeping Expenditures | | | | | | | |
| 26. | | | Housekeeping services to employees, guests and others who are not residents | \$ | | | |
| Subtotal (Items 1 - 26) | | | | \$ 328,866 | 328,866 | | |

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|-----------------|------------------|-------------|-------------|
| 10 | 12n | Marketing Wages | \$ 18,549 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Salaries Adjustment | | | \$ 18,549 | \$ - | \$ - |

Schedule of Fees Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|----------|-----------------------|------------------|-------------|-------------|
| 13 | B12o | Contracted Dysphagia | \$ 991 | | |
| 13 | B12o | Respiratory Therapist | 567 | | |
| 13 | B12o | IV Insertion Nurse | 11,957 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Fees Adjustments | | | \$ 13,515 | \$ - | \$ - |

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|--|------------------|-------------|-------------|
| 16 | m13 | Resident Missing Items | \$ 441 | | |
| 16 | m13 | Fines, Penalties & Settlements | 2,536 | | |
| 16 | m13 | Late Fees | 1,347 | | |
| 16 | m13 | Non Routine Bank Charges | 730 | | |
| 16 | m13 | Startup Costs | 320 | | |
| 16 | m13 | Employee Food | 1,207 | | |
| 16 | m13 | Discrimination Bonus | 500 | | |
| 16 | m13 | Employee Relations | 2,673 | | |
| 15 | Var | Benefits Associated with Marketing Salary (See Attached) | 2,736 | | |
| | | | | | |
| Total Other A&G Adjustments | | | \$ 12,490 | \$ - | \$ - |

88 Clark Operating, LLC
September 30, 2021
Benefits Disallowance

Marketing Benefits Disallowance

| | | |
|--|------------------|--------------------|
| Marketing Salary | 18,549 | Page 10 |
| Total Salaries | <u>4,669,297</u> | TB Linked |
| Percent to Total Salaries | 0.40% | |
| | | |
| Total Benefits (Pg 15, Line 1a3 - 1a6) | 688,681 | TB Linked |
| | | |
| Marketing Benefits Disallowed | 2,736 | Page 28 attachment |

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

| Name of Facility | | | License No. | Report for Year Ended | Page | of | |
|--|----------|----------|---|--------------------------|----------------|------|-----------|
| 88 Clark Operating, LLC d/b/a New London Sub-Acute and | | | 1048-C | 9/30/2021 | 29 | 37 | |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward | | | | \$ 328,866 | 328,866 | | |
| Page 20 - Resident Care Supplies*** | | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 189,909 | 189,909 | | |
| 28. | | | Ambulance/Limousine | \$ 43,955 | 43,955 | | |
| 29. | 20 | 5f | X-rays, etc | \$ 5,309 | 5,309 | | |
| 30. | 20 | 5h | Laboratory | \$ 29,904 | 29,904 | | |
| 31. | | | Medical Supplies | \$ | | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ 4,466 | 4,466 | | |
| 33. | | | Occupational Therapy | \$ | | | |
| 34. | | | Other - See Attached Schedule | \$ 29,897 | 29,897 | | |
| Page 22 - Maintenance and Property | | | | | | | |
| 35. | | | Excess Movable Equipment Depreciation See Attached Schedule | \$ | | | |
| 36. | | | Depreciation on Unallowable Motor Vehicles | \$ | | | |
| 37. | | | Unallowable Property and Real Estate Taxes | \$ | | | |
| 38. | | | Rental of Building Space or Rooms | \$ | | | |
| 39. | | | Other - See Attached Schedule | \$ 102 | 102 | | |
| Page 27 - Insurance | | | | | | | |
| 40. | | | Mortgage Insurance | \$ | | | |
| 41. | | | Property Insurance | \$ | | | |
| Other - Miscellaneous | | | | | | | |
| 42. | | | Other - Indirect | \$ | | | |
| 43. | | | Interest Income on Account Rec. | \$ | | | |
| 44. | | | Other - Miscellaneous Administrative | \$ 14,440 | 14,440 | | |
| 45. | | | Management Fees Direct | \$ | | | |
| 46. | | | Management Fees Indirect | \$ | | | |
| 47. | | | Other - Direct | \$ 676 | 676 | | |
| 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) | | | | \$ 647,524 | 647,524 | | |

*** 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) | \$ 11,728 | | |
| 20 | 5l | Nursing Expense>Minor Equip & Supplies | 561 | | |
| 20 | 5l | Nursing Expense>Equip-Rental | 17,608 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Ancillary Costs | | | \$ 29,897 | \$ - | \$ - |

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|---|----------|-------------------------------------|--------|------|-----------|
| 23 | b3 | Depreciation Related to Car Repairs | \$ 102 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Property Adjustments | | | \$ 102 | \$ - | \$ - |

| 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) |
|--------------------------------|----------|---|-----------|------|-----------|
| 27 | 12d | Various Non-Allowable Interest Expenses | \$ 14,440 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Adjustments | | | \$ 14,440 | \$ - | \$ - |

Schedule of Other - Direct Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--------------------------------|----------|-----------------------------|--------|------|-----------|
| 30 | IV 8 | Miscellaneous Revenue | \$ 26 | | |
| 30 | IV 8 | Other Rev>Food | 12 | | |
| 30 | IV 8 | Other Rev>Bounced Check fee | 30 | | |
| 30 | IV 8 | Other Rev>Medical Records | 608 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Adjustments | | | \$ 676 | \$ - | \$ - |

Schedule of Unallowable Building Interest

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

88 Clark Operating, LLC
Disallowance Schedule for Cable TV
September 30, 2021

| | <u>Amount</u> |
|---|--------------------------------|
| Total Cable TV Expense acct # 80-232-00 | \$ 15,328 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>\$ 11,728</u></u> |

F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|--|---------------|-----------------------|------|-----------|----|
| 88 Clark Operating, LLC d/b/a New Lond 1048-C | | 9/30/2021 | | 30 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| I. Resident Room, Board & Routine Care Revenue | | | | | |
| 1. a. Medicaid Residents (<i>CT only</i>) | \$ 5,590,752 | 5,590,752 | | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ | | | | |
| 2. a. Medicaid (<i>All other states</i>) | \$ | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | |
| 3. a. Medicare Residents (<i>all inclusive</i>) | \$ 2,423,534 | 2,423,534 | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ 3,704 | 3,704 | | | |
| 4. a. Private-Pay Residents and Other | \$ 1,181,741 | 1,181,741 | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ (483) | (483) | | | |
| II. Other Resident Revenue | | | | | |
| 1. a. Prescription Drugs - Medicare | \$ 142,569 | 142,569 | | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ (142,569) | (142,569) | | | |
| c. Prescription Drugs - Non-Medicare | \$ 4,050 | 4,050 | | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | \$ (4,050) | (4,050) | | | |
| 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 | \$ 339,002 | 339,002 | | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ (227,632) | (227,632) | | | |
| c. Physical Therapy - Non-Medicare | \$ 86,178 | 86,178 | | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ (81,294) | (81,294) | | | |
| 4. a. Speech Therapy - Medicare | \$ 155,133 | 155,133 | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ (91,396) | (91,396) | | | |
| c. Speech Therapy - Non-Medicare | \$ 49,437 | 49,437 | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ (42,032) | (42,032) | | | |
| 5. a. Occupational Therapy - Medicare | \$ 267,172 | 267,172 | | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ (198,062) | (198,062) | | | |
| c. Occupational Therapy - Non-Medicare | \$ 72,424 | 72,424 | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ (68,781) | (68,781) | | | |
| 6. a. Other (<i>Specify</i>) - Medicare | \$ 23,991 | 23,991 | | | |
| b. Other (<i>Specify</i>) - Non-Medicare | \$ 251,013 | 251,013 | | | |
| III. Total Resident Revenue (Section I. thru Section II.) | \$ 9,734,401 | 9,734,401 | | | |
| IV. Other Revenue* | | | | | |
| 1. Meals sold to guests, employees & others | \$ | | | | |
| 2. Rental of rooms to non-residents | \$ | | | | |
| 3. Telephone | \$ | | | | |
| 4. Rental of Television and Cable Services | \$ | | | | |
| 5. Interest Income (<i>Specify</i>) | \$ 6 | 6 | | | |
| 6. Private Duty Nurses' Fees | \$ | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ | | | | |
| 8. Other (<i>Specify</i>) | \$ 931,591 | 931,591 | | | |
| V. Total Other Revenue (1 thru 8) | \$ 931,597 | 931,597 | | | |
| VI. Total All Revenue (III +V) | \$ 10,665,998 | 10,665,998 | | | |

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------|--|-----------|------|-----------|
| | | - | | |
| 30 II 6a | Other Ancillary Rev>Medicare B | \$ 5,270 | | |
| 30 II 6a | Revenue Adjustments>Medicare A | 18,721 | | |
| | | | | |
| | | | | |
| | | | | |
| | Total Other Resident Revenue - Medicare | \$ 23,991 | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------|-------------------------------------|------------|------|-----------|
| | | - | | |
| 30 II 6b | Other Ancillary Rev>HMO | \$ 305 | | |
| 30 II 6b | Other Ancillary Rev>Medicaid | 566 | | |
| 30 II 6b | Other Ancillary Rev>Medicaid>C/A | (343) | | |
| 30 II 6b | Other Ancillary Rev>Equip Rental | 119 | | |
| 30 II 6b | Other Rev>Medicaid>COVID19 | 222,349 | | |
| 30 II 6b | Revenue Adjustments>Commercial HMO | 29,609 | | |
| 30 II 6b | Revenue Adjustments>Hospice | 814 | | |
| 30 II 6b | Revenue Adjustments>Medicaid | 12,623 | | |
| 30 II 6b | Revenue Adjustments>Ancillary | (15,029) | | |
| | Total Other Resident Revenue | \$ 251,013 | \$ - | \$ - |

Interest Income

Account

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|----------|------------------------------|---------|------|------|-----------|
| | | | - | | |
| 30 IV 5 | Interest on Claims | N/A | \$ 6 | | |
| | | | | | |
| | | | | | |
| | Total Interest Income | | \$ 6 | \$ - | \$ - |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------|--|------------|------|-----------|
| | | - | | |
| 30 IV 8 | Other Rev>PPP>COVID19 | \$ 911,900 | | |
| 30 IV 8 | Miscellaneous Revenue (Disallowed on Pg 29a) | 26 | | |
| 30 IV 8 | Other Rev>Food (Disallowed on Pg 29a) | 12 | | |
| 30 IV 8 | Other Rev>Bounced Check fee (Disallowed on Pg 29a) | 30 | | |
| 30 IV 8 | Other Rev>Medical Records (Disallowed on Pg 29a) | 608 | | |
| 30 IV 8 | Reversal of PY Admin Contracted Service Expenses | 19,015 | | |
| | | | | |
| | | | | |
| | | | | |
| | Total Other Revenue | \$ 931,591 | \$ - | \$ - |

G. Balance Sheet

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|---------------------|-----------------------|-----------|------------------|
| 88 Clark Operating, LLC d/b/a New Lo | 1048-C | 9/30/2021 | 31 | 37 |
| Account | | | Amount | |
| Assets | | | | |
| A. Current Assets | | | | |
| 1. Cash (<i>on hand and in banks</i>) | | | \$ | 958,816 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | | \$ | 1,559,727 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | | \$ | |
| 4. Inventories | | | \$ | |
| 5. Prepaid Expenses | | | \$ | 26,888 |
| a. _____ | | | | |
| b. _____ | | | | |
| c. _____ | | | | |
| d. See Schedule | | 26,888 | | |
| 6. Interest Receivable | | | \$ | |
| 7. Medicare Final Settlement Receivable | | | \$ | |
| 8. Other Current Assets (<i>itemize</i>) | | | \$ | |
| _____ | | | | |
| _____ | | | | |
| See Schedule | | | | |
| A-9. Total Current Assets (Lines A1 thru 8) | | | \$ | 2,545,431 |
| B. Fixed Assets | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | *Historical Cost | 26,130 | \$ | |
| | Accum. Depreciation | 26,130 | | Net |
| 3. Buildings | *Historical Cost | 2,650,381 | \$ | 440,444 |
| | Accum. Depreciation | 2,209,937 | | Net |
| 4. Leasehold Improvements | *Historical Cost | _____ | \$ | |
| | Accum. Depreciation | _____ | | Net |
| 5. Non-Movable Equipment | *Historical Cost | 92,905 | \$ | |
| | Accum. Depreciation | 92,905 | | Net |
| 6. Movable Equipment | *Historical Cost | 1,495,249 | \$ | 44,386 |
| | Accum. Depreciation | 1,450,863 | | Net |
| 7. Motor Vehicles | *Historical Cost | _____ | \$ | |
| | Accum. Depreciation | _____ | | Net |
| 8. Minor Equipment-Not Depreciable | | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | | \$ | (49,203) |
| CR vs. FS NBV | | (215,966) | | |
| See Schedule | | 166,763 | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | | \$ | 435,627 |

* 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 | \$ 23,198 |
| 31 | A5 | Prepaid Expenses>Rent | (168,007) |
| 31 | A5 | Prepaid Expenses>Insurance | 166,143 |
| 31 | A5 | Prepaid Expenses>Taxes | 5,554 |
| Total Prepaid Expenses | | | \$ 26,888 |

Schedule of Other Current Assets (Itemized) 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 | \$ 166,764 |
| 31 | B9 | Rounding | (1) |
| Total Other Other Fixed Assets (Itemize) | | | \$ 166,763 |

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 | Other Current Payable>Misc. PR Deduction>401k | \$ 84 |
| 33 | A12 | Accrued Expenses | \$ 1,208,130 |
| 33 | A12 | Accrued Expenses>Insurance - General Liability & Other | \$ 63,167 |
| 33 | A12 | Accrued Expenses>Insurance - EPLI | \$ 2,376 |
| 33 | A12 | Accrued Expenses>Insurance - Auto | \$ 188 |
| 33 | A12 | Accrued Expenses>Year End Adjustments | \$ 3,478 |
| 33 | A12 | Accrued Expenses>Workers Comp | \$ 73,701 |
| 33 | A12 | Deferred Revenue>Medicare>COVID19 | \$ 983,761 |
| 33 | A12 | Deferred Revenue>Medicaid>COVID19 | \$ 191,848 |
| Total Other Current Liabilities (Itemize) | | | \$ 2,524,733 |

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

| Page Ref | Line Ref | Description | |
|--|----------|------------------------|-------------------|
| 34 | B4 | Due To/(From)>HMO | \$ 50,789 |
| 34 | B4 | Due To/(From)>Hospice | \$ 734 |
| 34 | B4 | Due To/(From)>Medicaid | \$ 72,977 |
| 34 | B4 | Due To>Old Owner | 7477 |
| Total Other Current Liabilities (Itemize) | | | \$ 131,977 |

G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|---------------------|-----------------------|--------|-----------|
| 88 Clark Operating, LLC d/b/a New Lo | 1048-C | 9/30/2021 | 32 | 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | \$ | 2,981,058 |
| C. Leasehold or like property recorded for Equity Purposes. | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | | | | |
| | *Historical Cost | _____ | | |
| | Accum. Depreciation | _____ | Net | \$ |
| 3. Buildings | | | | |
| | *Historical Cost | 63,224 | | |
| | Accum. Depreciation | 4,715 | Net | \$ 58,509 |
| 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) | | | \$ | 58,509 |
| D. Investment and Other Assets | | | | |
| 1. Deferred Deposits | | | \$ | |
| 2. Escrow Deposits | | | \$ | 8,498 |
| 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> | | | \$ | 2,564,603 |
| Name and Address | Amount | Loan Date | | |
| | | | | |
| Due From Var | 2,564,603 | Var | | |
| 7. Other Assets <i>(itemize)</i> | | | \$ | 10,582 |
| Due from > Vendor | | | | 10,582 |
| _____ | | | | |
| See Schedule | | | | |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ | 2,583,683 |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ | 5,623,250 |

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

G. Balance Sheet (cont'd)

| | | | | | |
|--|--|-------------|-----------------------|----------|------------------|
| Name of Facility | | License No. | Report for Year Ended | Page | of |
| 88 Clark Operating, LLC d/b/a New London S | | 1048-C | 9/30/2021 | 33 | 37 |
| Account | | | | Amount | |
| Liabilities | | | | | |
| A. Current Liabilities | | | | | |
| 1. Trade Accounts Payable | | | | \$ | 1,058,646 |
| 2. Notes Payable (<i>itemize</i>) | | | | \$ | |
| _____ _____ _____ See Schedule | | | | | |
| 3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>) | | | | \$ | |
| Name of Lender | | Purpose | Amount | Date Due | |
| | | | | | |
| 4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>) | | | | \$ | 263,514 |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | | \$ | |
| 6. Accrued Payroll Taxes Payable | | | | \$ | 4,523 |
| 7. Medicare Final Settlement Payable | | | | \$ | 39 |
| 8. Medicare Current Financing Payable | | | | \$ | |
| 9. Mortgage Payable (<i>Current Portion</i>) | | | | \$ | |
| 10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>) | | | | \$ | |
| 11. Accrued Income Taxes* | | | | \$ | |
| 12. Other Current Liabilities (<i>itemize</i>) | | | | \$ | 2,524,733 |
| _____ _____ _____ See Schedule | | | | | 2,524,733 |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | | \$ | 3,851,455 |

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

| | | | | | |
|--|-----------|-----------------------|------------------------------------|--------------|----------|
| Name of Facility 88 Clark Operating, LLC d/b/a New London | | License No. 1048-C | Report for Year Ended 9/30/2021 | Page 34 | of 37 |
| Account | | | | Amount | |
| Total Brought Forward: | | | | 3,851,455 | |
| Liabilities (cont'd) | | | | | |
| B. Long-Term Liabilities | | | | | |
| 1. Loans Payable-Equipment (<i>itemize</i>) | | | | | |
| \$ | | | | | |
| Name of Lender | Purpose | Amount | Date Due | | |
| | | | | | |
| 2. Mortgages Payable | | | | \$ | |
| 3. Loans from Owners or Related Parties (<i>itemize</i>) | | | | \$ 1,379,264 | |
| Name and Address of Lender | Amount | Loan Date | | | |
| Due to SV, NH, Pros, Nor, EE, Eli Mirlis | 1,379,264 | Var | | | |
| 4. Other Long-Term Liabilities (<i>itemize</i>) | | | | \$ 131,977 | |
| See Schedule | | | | 131,977 | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | | \$ 1,511,241 | |
| C. Total All Liabilities (Lines A-13 + B-5) | | | | \$ 5,362,696 | |


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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|-----------|-----------|
| 88 Clark Operating, LLC d/b/a New Lc | 1048-C | 9/30/2021 | 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 | | | \$ | 58,509 |
| 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 | | | \$ | 58,509 |
| B. Net Worth | | | | |
| 1. Owner's Capital | | | \$ | (428,808) |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | 168,747 |
| 6. Gain or Loss for Period | | | \$ | 462,106 |
| | 10/1/2020 | thru | 9/30/2021 | |
| 7. Total Net Worth | | | \$ | 202,045 |
| C. Total Reserves and Net Worth | | | \$ | 260,554 |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 5,623,250 |

H. Changes in Total Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|--------------|-----------------------|--------|------------|
| 88 Clark Operating, LLC d/b/a New Lon | 1048-C | 9/30/2021 | 36 | 37 |
| Account | | | Amount | |
| A. Balance at End of Prior Period as shown on Report of 09/30/2020 | | | \$ | (91,558) |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i> | | | \$ | 10,665,998 |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> | | | \$ | 10,203,892 |
| D. Net Income or Deficit | | | \$ | 462,106 |
| E. Balance | | | \$ | 370,548 |
| F. Additions | | | | |
| 1. Additional Capital Contributed <i>(itemize)</i> | | | | |
| Expenses Per Page 27 | \$10,264,551 | | | |
| F/S vs C/R Depreciation | (60,659) | | | |
| Expenses Per FS | \$10,203,892 | | | |
| 2. Other <i>(itemize)</i> | | | | |
| Prior Period Adjustments | | (109,994) | | |
| F-3. Total Additions | | | \$ | (109,994) |
| G. Deductions | | | | |
| 1. Drawings of Owners/Operators/Partners <i>(Specify)</i> | | | \$ | |
| Name and Address <i>(No., City, State, Zip)</i> | Title | Amount | | |
| | | | | |
| 2. Other Withdrawings <i>(Specify)</i> | | | \$ | |
| Purpose | | Amount | | |
| | | | | |
| 3. Total Deductions | | | \$ | |
| H. Balance at End of Period | 09/30/21 | | \$ | 260,554 |

I. Preparer's/Reviewer's Certification

| | | | | |
|--|---|------------------------------------|------------|----------|
| Name of Facility 88 Clark Operating, LLC d/b/a New | License No. 1048-C | Report for Year Ended 9/30/2021 | Page 37 | of 37 |
| <i>Check appropriate category</i> | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input type="checkbox"/> (Specify) | | |
| Preparer/Reviewer Certification | | | | |
| <p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p> | | | | |
| Signature of Preparer  | Title PRINCIPAL | Date Signed 2/7/22 | | |
| Printed Name of Preparer Matthew S. Bavolack | | | | |
| 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 732-961-8571 | | |
| Contact Email Address tzippyk@ltccs.com | | | | |

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 11, 2022

Client: 88 Clark Operating, LLC
 Engagement: Medicaid - 88 Clark Operating, LLC
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCNH

| Account | Description | ADJ 9/30/2021 | JE Ref # | RJE | FINAL 9/30/2021 |
|-----------|--|------------------|----------|-----|--------------------|
| 10-001-00 | Cash>Clearing | 0.00 | | | 0.00 |
| 10-001-02 | Cash>Clearing>Payroll | 1,216.00 | | | 1,216.00 |
| 10-010-40 | Cash>Operating>Salmon Brook | 0.00 | | | 0.00 |
| 10-010-83 | Cash>Operating>Twin Oaks | 0.00 | | | 0.00 |
| 10-010-95 | Cash>Operating>Norwich | 0.00 | | | 0.00 |
| 10-010-96 | Cash>Operating>New London | 804,853.00 | | | 804,853.00 |
| 10-010-98 | Cash>Operating>New London Realty | 0.00 | | | 0.00 |
| 10-014-00 | Cash>Petty Cash Facility | 300.00 | | | 300.00 |
| 10-014-96 | Cash>PettyCash>New London | 36,453.00 | | | 36,453.00 |
| 10-015-00 | Cash>Petty Cash PNA | 500.00 | | | 500.00 |
| 10-060-96 | Cash>Resident Trust>New London | 110,494.00 | | | 110,494.00 |
| 10-061-00 | Cash>Care Cost | 5,000.00 | | | 5,000.00 |
| 10-090-92 | Cash>WFOperating>Management | 0.00 | | | 0.00 |
| 10-090-93 | Cash>WFDisbursement>Holdings | 0.00 | | | 0.00 |
| 10-300-00 | Cash>Escrow | 8,498.00 | | | 8,498.00 |
| 11-102-00 | Accounts Receivable>Medicare A | 262,930.00 | | | 262,930.00 |
| 11-102-70 | Accounts Receivable>Medicare A>Old A/R | 47,427.00 | | | 47,427.00 |
| 11-103-70 | Accounts Receivable>Medicare B>Old A/R | 17,577.00 | | | 17,577.00 |
| 11-104-00 | Accounts Receivable>Private | 431,092.00 | | | 431,092.00 |
| 11-104-70 | Accounts Receivable>Private>Old A/R | 188,207.00 | | | 188,207.00 |
| 11-105-00 | Accounts Receivable>HMO | 95,002.00 | | | 95,002.00 |
| 11-105-70 | Accounts Receivable>HMO>Old A/R | 32,672.00 | | | 32,672.00 |
| 11-109-00 | Accounts Receivable>Hospice | (4,415.00) | | | (4,415.00) |
| 11-109-70 | Accounts Receivable>Hospice>Old A/R | (6,224.00) | | | (6,224.00) |
| 11-111-00 | Accounts Receivable>Medicaid | 705,532.00 | | | 705,532.00 |
| 11-111-70 | Accounts Receivable>Medicaid>Old A/R | 52,889.00 | | | 52,889.00 |
| 11-112-00 | Accounts Receivable>Income | 153,172.00 | | | 153,172.00 |
| 11-112-70 | Accounts Receivable>Income>Old A/R | 21,147.00 | | | 21,147.00 |
| 11-120-00 | Accounts Receivable>Allow for Doubtful Accts | (235,786.00) | | | (235,786.00) |
| 11-122-00 | Accounts Receivable>Medicare Colns Write Off | 20,759.00 | | | 20,759.00 |
| 11-123-00 | Accounts Receivable>Ancillary | 42,879.00 | | | 42,879.00 |
| 11-191-00 | Accounts Receivable>Allowance Purchased A/R | (265,133.00) | | | (265,133.00) |
| 12-000-00 | Prepaid Expenses | 23,198.00 | | | 23,198.00 |
| 12-121-00 | Prepaid Expenses>Rent | (168,007.00) | | | (168,007.00) |
| 12-124-00 | Prepaid Expenses>Insurance | 166,143.00 | | | 166,143.00 |
| 12-126-00 | Prepaid Expenses>Taxes | 5,554.00 | | | 5,554.00 |
| 12-881-00 | Prepaid Expenses>Workers Comp | 0.00 | | | 0.00 |
| 13-128-00 | Due From>Vendor Security Deposits | 0.00 | | | 0.00 |
| 13-400-00 | Due From>Eli Mirlis | 0.00 | | | 0.00 |
| 14-131-00 | Fixed Assets>Leasehold Improvements | 288,011.00 | | | 288,011.00 |
| 14-132-00 | Fixed Assets>Furniture, Fixtures and Equipment | 21,509.00 | | | 21,509.00 |
| 14-133-00 | Fixed Assets>Medical Equipment | 46,400.00 | | | 46,400.00 |
| 14-134-00 | Fixed Assets>Computer Hardware | 27,004.00 | | | 27,004.00 |
| 14-136-00 | Fixed Assets>CIP | 166,764.00 | | | 166,764.00 |
| 14-137-01 | Fixed Asset>Capital Lease>Copier | 0.00 | | | 0.00 |
| 14-305-00 | Fixed Assets>Sales Use Tax | 1,637.00 | | | 1,637.00 |
| 15-131-00 | Accum Depn>Leasehold Improvements | (72,465.00) | | | (72,465.00) |
| 15-132-00 | Accum Depn>Furniture, Fixtures and Equipment | (9,862.00) | | | (9,862.00) |
| 15-133-00 | Accum Depn>Medical Equipment | (17,941.00) | | | (17,941.00) |
| 15-134-00 | Accum Depn>Computer Hardware | (15,242.00) | | | (15,242.00) |
| 15-137-01 | Accumulated Depn>Capital Lease>Copier | 0.00 | | | 0.00 |
| 15-305-00 | Accum Depn>Sales Use Tax | (188.00) | | | (188.00) |
| 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 | 0.00 | | | 0.00 |
| 17-283-64 | Other Asset>Escrow>Replacement Reserve | 0.00 | | | 0.00 |
| 17-283-67 | Other Assets>Escrow>Insurance | 0.00 | | | 0.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|-----------|--|----------------|----------|-----|----------------|
| | | 9/30/2021 | | | 9/30/2021 |
| 17-283-68 | Other Assets>Escrow>Capex | 0.00 | | | 0.00 |
| 19-265-00 | Accumulated Amortization>Deferred Financing Costs | 0.00 | | | 0.00 |
| 20-000-00 | Accounts Payable | (947,488.00) | | | (947,488.00) |
| 21-141-00 | Other Current Payables>Employee Benefits | 0.00 | | | 0.00 |
| 21-149-00 | Other Current Payables>Misc. PR Deduction | 0.00 | | | 0.00 |
| 21-149-09 | Other Current Payables>Misc. PR Deduction>401k | (84.00) | | | (84.00) |
| 21-151-00 | Other Current Payables>Garnishments W/H | 0.00 | | | 0.00 |
| 21-273-00 | Other Current Payables>Fica Payable | 0.00 | | | 0.00 |
| 21-274-00 | Other Current Payables>SUI Payable | 0.00 | | | 0.00 |
| 21-275-00 | Other Current Payables>FWT Payable | 0.00 | | | 0.00 |
| 21-276-00 | Other Current Payables>SWT Payable | 0.00 | | | 0.00 |
| 21-280-00 | Other Current Payables>FUI Payable | 0.00 | | | 0.00 |
| 21-350-00 | Other Current Payables>Resident Funds | (110,494.00) | | | (110,494.00) |
| 21-353-00 | Other Current Payables>Resident Refunds | (87.00) | | | (87.00) |
| 21-354-00 | Other Current Payables>DTF RFMS | 0.00 | | | 0.00 |
| 21-884-00 | Other Current Payable>Disability & Other Insurance | (577.00) | | | (577.00) |
| 22-000-01 | Note Payable>LOC | 0.00 | | | 0.00 |
| 22-000-34 | Note Payable>PPP Loan>COVID19 | 0.00 | | | 0.00 |
| 23-000-00 | Accrued Wages & Related | (63,331.00) | | | (63,331.00) |
| 23-156-00 | Accrued Wages & Related>PR Taxes | (4,523.00) | | | (4,523.00) |
| 23-157-00 | Accrued Expenses>PTO | (200,183.00) | | | (200,183.00) |
| 24-000-00 | Accrued Expenses | (1,208,130.00) | | | (1,208,130.00) |
| 24-137-01 | Accrued Expenses>Capital Lease>Copier | 0.00 | | | 0.00 |
| 24-162-00 | Accrued Expenses>Insurance - General Liability & Other | (63,167.00) | | | (63,167.00) |
| 24-163-00 | Accrued Expenses>Insurance - EPLI | (2,376.00) | | | (2,376.00) |
| 24-165-00 | Accrued Expenses>Insurance - Property | 0.00 | | | 0.00 |
| 24-167-00 | Accrued Expenses>Insurance - Auto | (188.00) | | | (188.00) |
| 24-285-00 | Accrued Expenses>Year End Adjustments | (3,478.00) | | | (3,478.00) |
| 24-881-00 | Accrued Expenses>Workers Comp | (73,701.00) | | | (73,701.00) |
| 25-102-34 | Deferred Revenue>Medicare>COVID19 | (981,761.00) | | | (981,761.00) |
| 25-111-34 | Deferred Revenue>Medicaid>COVID19 | (191,848.00) | | | (191,848.00) |
| 27-000-31 | Due To/(From)>Salmon Partners | 172.00 | | | 172.00 |
| 27-000-40 | Due To/(From)>Salmon Brook | 0.00 | | | 0.00 |
| 27-000-41 | Due To/(From)>Sky View | (1,737.00) | | | (1,737.00) |
| 27-000-74 | Due To/(From)>TSM Propco | 0.00 | | | 0.00 |
| 27-000-76 | Due To/(From)>Realty Southport | 0.00 | | | 0.00 |
| 27-000-78 | Due To/(From)>Maplewood | 0.00 | | | 0.00 |
| 27-000-82 | Due To/(From)>Saugus | 0.00 | | | 0.00 |
| 27-000-83 | Due To/(From)>Twin Oaks | 0.00 | | | 0.00 |
| 27-000-84 | Due To/(From)>930 Mill Hill Realty | 350,167.00 | | | 350,167.00 |
| 27-000-87 | Due To/(From)>Torrington | 47.00 | | | 47.00 |
| 27-000-88 | Due To/(From)>New Haven | (13,249.00) | | | (13,249.00) |
| 27-000-89 | Due To/(From)>Prospect | (1,066.00) | | | (1,066.00) |
| 27-000-90 | Due To/(From)>West Haven | 836.00 | | | 836.00 |
| 27-000-91 | Due To/(From)>Waterbury | 752.00 | | | 752.00 |
| 27-000-92 | Due To/(From)>Regal Care Management Group | 974,806.00 | | | 974,806.00 |
| 27-000-93 | Due To/(From)>RC Holdings | 271,897.00 | | | 271,897.00 |
| 27-000-95 | Due To/(From)>Norwich | (1,163,920.00) | | | (1,163,920.00) |
| 27-000-96 | Due To/(From)>New London | 0.00 | | | 0.00 |
| 27-000-97 | Due To/(From)>Realty - Norwich | 57,236.00 | | | 57,236.00 |
| 27-000-98 | Due To/(From)>Realty - New London | 457,165.00 | | | 457,165.00 |
| 27-014-96 | Due To/(From)>New London Petty Cash | 0.00 | | | 0.00 |
| 27-102-00 | Due To/(From)>Medicare A | (39.00) | | | (39.00) |
| 27-105-00 | Due To/(From)>HMO | (50,789.00) | | | (50,789.00) |
| 27-109-00 | Due To/(From)>Hospice | (734.00) | | | (734.00) |
| 27-111-00 | Due To/(From)>Medicaid | (72,977.00) | | | (72,977.00) |
| 27-152-00 | Due To/(From)>Employee | (4,292.00) | | | (4,292.00) |
| 27-172-00 | Due To/(From)>Vendor | 10,582.00 | | | 10,582.00 |
| 27-315-00 | Due To/(From)>Fairview at Southport | 254,618.00 | | | 254,618.00 |
| 27-316-00 | Due To/(From)>Fairview at Greenwich | 96,907.00 | | | 96,907.00 |
| 27-400-00 | Due to/(from)>Eli Mirlis | (195,000.00) | | | (195,000.00) |

| Account | Description | ADJ 9/30/2021 | JE Ref # | RJE | FINAL 9/30/2021 |
|-----------|---|------------------|----------|----------|--------------------|
| 27-406-00 | Due To/(From)>Eitan Rubin | 100,000.00 | | | 100,000.00 |
| 28-127-00 | Due To>Old Owner | (7,477.00) | | | (7,477.00) |
| 30-000-00 | Retained Earnings | (168,747.00) | | | (168,747.00) |
| 31-000-85 | Partner's Equity>All Partners>Capital Contributions | 200,000.00 | | | 200,000.00 |
| 31-000-86 | Partner's Equity>All Partners>Capital Draws | 67,808.00 | | | 67,808.00 |
| 31-400-86 | Partners' Equity>Eli Mirlis>CapitalDraws | 14,000.00 | | | 14,000.00 |
| 31-408-86 | Partners' Equity>Shannon Mirlis>Capital Draws | 147,000.00 | | | 147,000.00 |
| 40-102-00 | Room & Board Revenue>Medicare A | (2,423,534.00) | | | (2,423,534.00) |
| 40-102-14 | Room & Board Revenue>Medicare A>Sequester | (3,704.00) | | | (3,704.00) |
| 40-104-00 | Room & Board Revenue>Private | (819,108.00) | | | (819,108.00) |
| 40-105-00 | Room & Board Revenue>HMO | (318,723.00) | | | (318,723.00) |
| 40-105-14 | Room & Board Revenue>HMO>Sequester | 483.00 | | | 483.00 |
| 40-109-00 | Room & Board Revenue>Hospice | (43,910.00) | | | (43,910.00) |
| 40-111-00 | Room & Board Revenue>Medicaid | (5,590,752.00) | | | (5,590,752.00) |
| 40-111-73 | Room & Board Revenue>Medicaid Bed Hold | 0.00 | | | 0.00 |
| 41-102-00 | Pharmacy Rev>Medicare A | (142,569.00) | | | (142,569.00) |
| 41-102-01 | Pharmacy Rev>Medicare A>C/A | 142,569.00 | | | 142,569.00 |
| 41-105-00 | Pharmacy Rev>HMO | (4,050.00) | | | (4,050.00) |
| 41-105-01 | Pharmacy Rev>HMO>C/A | 4,050.00 | | | 4,050.00 |
| 42-102-00 | PT Revenue>Medicare A | (227,632.00) | | | (227,632.00) |
| 42-102-01 | PT Revenue>Medicare A>C/A | 227,632.00 | | | 227,632.00 |
| 42-103-00 | PT Revenue>Medicare B | (111,370.00) | | | (111,370.00) |
| 42-104-00 | PT Revenue>Private | (2,542.00) | | | (2,542.00) |
| 42-105-00 | PT Revenue>HMO | (49,240.00) | | | (49,240.00) |
| 42-105-01 | PT Revenue>HMO>C/A | 46,898.00 | | | 46,898.00 |
| 42-111-00 | PT Revenue>Medicaid | (34,396.00) | | | (34,396.00) |
| 42-111-01 | PT Revenue>Medicaid>C/A | 34,396.00 | | | 34,396.00 |
| 43-102-00 | OT Revenue>Medicare A | (198,062.00) | | | (198,062.00) |
| 43-102-01 | OT Revenue>Medicare A>C/A | 198,062.00 | | | 198,062.00 |
| 43-103-00 | OT Revenue>Medicare B | (69,110.00) | | | (69,110.00) |
| 43-104-00 | OT Revenue>Private | (1,610.00) | | | (1,610.00) |
| 43-105-00 | OT Revenue>HMO | (45,258.00) | | | (45,258.00) |
| 43-105-01 | OT Revenue>HMO>C/A | 43,225.00 | | | 43,225.00 |
| 43-111-00 | OT Revenue>Medicaid | (25,556.00) | | | (25,556.00) |
| 43-111-01 | OT Revenue>Medicaid>C/A | 25,556.00 | | | 25,556.00 |
| 44-102-00 | ST Revenue>Medicare A | (91,396.00) | | | (91,396.00) |
| 44-102-01 | ST Revenue>Medicare A>C/A | 91,396.00 | | | 91,396.00 |
| 44-103-00 | ST Revenue>Medicare B | (63,737.00) | | | (63,737.00) |
| 44-105-00 | ST Revenue>HMO | (28,492.00) | | | (28,492.00) |
| 44-105-01 | ST Revenue>HMO>C/A | 21,087.00 | | | 21,087.00 |
| 44-111-00 | ST Revenue>Medicaid | (20,945.00) | | | (20,945.00) |
| 44-111-01 | ST Revenue>Medicaid>C/A | 20,945.00 | | | 20,945.00 |
| 45-105-00 | Radiology Rev>HMO | 0.00 | | | 0.00 |
| 47-103-00 | Other Ancillary Rev>Medicare B | (5,270.00) | | | (5,270.00) |
| 47-104-00 | Other Ancillary Revenue>Private | 0.00 | | | 0.00 |
| 47-105-00 | Other Ancillary Rev>HMO | (305.00) | | | (305.00) |
| 47-105-01 | Other Ancillary Rev>HMO>C/A | 0.00 | | | 0.00 |
| 47-111-00 | Other Ancillary Rev>Medicaid | (566.00) | | | (566.00) |
| 47-111-01 | Other Ancillary Rev>Medicaid>C/A | 343.00 | | | 343.00 |
| 47-208-00 | Other Ancillary Rev>Equip Rental | (119.00) | | | (119.00) |
| 47-223-00 | Other Ancillary Rev>Oxygen | 0.00 | | | 0.00 |
| 51-034-34 | Other Rev>PPP>COVID19 | (911,900.00) | | | (911,900.00) |
| 51-100-00 | Other Rev>Miscellaneous | (26.00) | | | (26.00) |
| 51-102-34 | Other Rev>Medicare A>COVID19 | 0.00 | | | 0.00 |
| 51-111-34 | Other Rev>Medicaid>COVID19 | (222,349.00) | | | (222,349.00) |
| 51-160-00 | Other Rev>Interest | 966.00 | | (972.00) | (6.00) |
| | | | RJE - 8 | (972.00) | |
| 51-178-00 | Other Rev>Food | (12.00) | | | (12.00) |
| 51-179-00 | Other Rev>Barber & Beauty | 0.00 | | | 0.00 |
| 51-186-00 | Other Rev>Books | 0.00 | | | 0.00 |
| 51-188-00 | Other Rev>Bounced Check fee | (30.00) | | | (30.00) |

| Account | Description | ADJ 9/30/2021 | JE Ref # | RJE | FINAL 9/30/2021 |
|-----------|--|------------------|----------|--------------|--------------------|
| 51-818-00 | Other Rev>Medical Records | (608.00) | | | (608.00) |
| 52-102-00 | Revenue Adjustments>Medicare A | (18,721.00) | | | (18,721.00) |
| 52-105-00 | Revenue Adjustments>Commercial HMO | (29,609.00) | | | (29,609.00) |
| 52-109-00 | Revenue Adjustments>Hospice | (814.00) | | | (814.00) |
| 52-111-00 | Revenue Adjustments>Medicaid | (12,623.00) | | | (12,623.00) |
| 52-111-34 | Revenue Adjustments>Medicaid>COVID19 | 0.00 | | | 0.00 |
| 52-123-00 | Revenue Adjustments>Ancillary | 15,029.00 | | | 15,029.00 |
| 60-183-00 | Nursing Expense>Supplies | 97,876.00 | | | 97,876.00 |
| 60-183-34 | Nursing Expense>Supplies>COVID19 | 36,253.00 | | | 36,253.00 |
| 60-184-00 | Nursing Expense>Minor Equip & Supplies | 1,383.00 | | | 1,383.00 |
| 60-185-00 | Nursing Expense>Incontinence Supplies | 3,319.00 | | | 3,319.00 |
| 60-204-00 | Nursing Expense>Training & Education | 1,745.00 | | | 1,745.00 |
| 60-204-34 | Nursing Expense>Training & Education>COVID19 | 981.00 | | | 981.00 |
| 60-205-00 | Nursing Expense>Sanitation & Incineration | 1,007.00 | | | 1,007.00 |
| 60-206-00 | Nursing Expense>Clinical Services | 18,015.00 | | (4,500.00) | 13,515.00 |
| | | | RJE - 7 | (4,500.00) | |
| 60-207-00 | Nursing Expense>Repairs & Maint | 2,040.00 | | | 2,040.00 |
| 60-207-34 | Nursing Expense>Repairs & Maint>COVID19 | 213.00 | | | 213.00 |
| 60-208-00 | Nursing Expense>Equip-Rental | 31,333.00 | | (5,685.00) | 25,648.00 |
| | | | RJE - 4 | (5,685.00) | |
| 60-212-00 | Nursing Expense>Clinical Consultants | 23,500.00 | | | 23,500.00 |
| 60-213-00 | Nursing Expense>Transportation | 43,955.00 | | | 43,955.00 |
| 60-230-00 | Nursing Expense>Data Processing | 31,305.00 | | | 31,305.00 |
| 60-700-06 | Nursing Expense>Contracted Service>Other | 1,650.00 | | | 1,650.00 |
| 60-700-34 | Nursing Expense>Contracted Service>COVID19 | 593,251.00 | | (138,212.00) | 455,039.00 |
| | | | RJE - 9 | (138,212.00) | |
| 60-801-80 | Nursing Expense>CNA>Wages | 1,409,146.00 | | | 1,409,146.00 |
| 60-801-92 | Nursing Expense>CNA>PTO Accrual | (525.00) | | | (525.00) |
| 60-805-80 | Nursing Expense>LPN>Wages | 959,734.00 | | | 959,734.00 |
| 60-805-92 | Nursing Expense>LPN>PTO Accrual | 13,543.00 | | | 13,543.00 |
| 60-808-80 | Nursing Expense>RN>Wages | 137,150.00 | | | 137,150.00 |
| 60-808-92 | Nursing Expense>RN>PTO Accrual | 1,606.00 | | | 1,606.00 |
| 60-809-80 | Nursing Expense>RN Supervisor>Wages | 607,173.00 | | | 607,173.00 |
| 60-809-92 | Nursing Expense>RN Supervisor>PTO Accrual | 7,103.00 | | | 7,103.00 |
| 60-880-00 | Nursing Expense>Payroll Taxes | 0.00 | | | 0.00 |
| 60-881-00 | Nursing Expense>Workers Comp | 0.00 | | | 0.00 |
| 60-882-00 | Nursing Expense>Health Insurance | 0.00 | | | 0.00 |
| 60-883-00 | Nursing Expense>Other Benefits | 0.00 | | | 0.00 |
| | | | RJE - 1 | 0.00 | |
| 61-750-00 | Nursing Admin Expense>Medical Director | (24,500.00) | | | (24,500.00) |
| 61-750-34 | Nursing Admin Expense>Medical Director>COVID19 | 66,500.00 | | | 66,500.00 |
| 61-811-80 | Nursing Admin Expense>Director>Wages | 119,611.00 | | | 119,611.00 |
| 61-811-92 | Nursing Admin Expense>Director>PTO Accrual | 618.00 | | | 618.00 |
| 61-812-34 | Nursing Admin Expense>Assistant Director>COVID19 | (540.00) | | | (540.00) |
| 61-812-80 | Nursing Admin Expense>Assistant Director>Wages | 58,985.00 | | | 58,985.00 |
| 61-812-92 | Nursing Admin Expense>Assistant Director>PTO Accrual | (1,471.00) | | | (1,471.00) |
| 61-813-80 | Nursing Admin Expense>Case Manager>Wages | 0.00 | | | 0.00 |
| 61-817-80 | Nursing Admin Expense>MDS / RNAC>Wages | 52,265.00 | | | 52,265.00 |
| 61-817-92 | Nursing Admin Expense>MDS / RNAC>PTO Accrual | 0.00 | | | 0.00 |
| 61-818-80 | Nursing Admin Expense>Medical Records>Wages | 45,369.00 | | | 45,369.00 |
| 61-818-92 | Nursing Admin Expense>Medical Records>PTO Accrual | 246.00 | | | 246.00 |
| 61-819-80 | Nursing Admin Expense>Nurse Admin>Wages | 19,314.00 | | | 19,314.00 |
| 61-819-92 | Nursing Admin Expense>Nurse Admin>PTO Accrual | (260.00) | | | (260.00) |
| 61-823-80 | Nursing Admin Expense>Staff Coordinator>Wages | 66,858.00 | | | 66,858.00 |
| 61-823-92 | Nursing Admin Expense>Staff Coordinator>PTO Accrual | (872.00) | | | (872.00) |
| 61-824-80 | Nursing Admin Expense>Staff Devel Director>Wages | 0.00 | | | 0.00 |
| 61-824-92 | Nursing Admin Expense>Staff Devel Director>PTO Accrual | 0.00 | | | 0.00 |
| 61-825-80 | Nursing Admin Expense>Unit Manager>Wages | 0.00 | | | 0.00 |
| 61-880-00 | Nursing Admin Expense>Payroll Taxes | 302,215.00 | | | 302,215.00 |
| 61-881-00 | Nursing Admin Expense>Workers Comp | 88,199.00 | | | 88,199.00 |
| 61-882-00 | Nursing Admin Expense>Health Insurance | 212,241.00 | | | 212,241.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|-----------|--|------------|----------|-------------|------------|
| | | 9/30/2021 | | | 9/30/2021 |
| 61-883-00 | Nursing Admin Expense>Other Benefits | 10,766.00 | | (10,766.00) | 0.00 |
| | | | RJE - 1 | (10,766.00) | |
| 62-145-00 | Pharmacy Expense>RX | 189,909.00 | | | 189,909.00 |
| 62-222-00 | Pharmacy Expense>OTC | 1,539.00 | | | 1,539.00 |
| 62-700-00 | Pharmacy Expense>Contracted Service | 13,066.00 | | | 13,066.00 |
| 64-223-00 | Other Ancillary Expense>Oxygen | 4,466.00 | | | 4,466.00 |
| 64-224-00 | Other Ancillary Expense>Lab | 28,629.00 | | | 28,629.00 |
| 64-224-34 | Other Ancillary Expense>Lab>COVID19 | 1,275.00 | | | 1,275.00 |
| 64-225-00 | Other Ancillary Expense>Radiology | 5,309.00 | | | 5,309.00 |
| 65-000-00 | PT Expense | 221,350.00 | | | 221,350.00 |
| 66-000-00 | OT Expense | 172,052.00 | | | 172,052.00 |
| 67-000-00 | ST Expense | 68,622.00 | | | 68,622.00 |
| 68-700-34 | Therapy Expense>Contracted Service>Covid19 | 2,000.00 | | | 2,000.00 |
| 69-811-34 | Social Services Expense>Director>COVID19 | (525.00) | | | (525.00) |
| 69-811-80 | Social Services Expense>Director>Wages | 86,104.00 | | | 86,104.00 |
| 69-811-92 | Social Services Expense>Director>PTO Accrual | 1,034.00 | | | 1,034.00 |
| 69-880-00 | Social Services Expense>Payroll Taxes | 7,481.00 | | | 7,481.00 |
| 69-881-00 | Social Services Expense>Workers Comp | 2,091.00 | | | 2,091.00 |
| 69-882-00 | Social Services Expense>Health Insurance | 5,281.00 | | | 5,281.00 |
| 69-883-00 | Social Services Expense>Other Benefits | 281.00 | | (281.00) | 0.00 |
| | | | RJE - 1 | (281.00) | |
| 70-177-00 | Dietary Expense>Supplements | 14,627.00 | | | 14,627.00 |
| 70-178-00 | Dietary Expense>Food | 279,885.00 | | | 279,885.00 |
| 70-183-00 | Dietary Expense>Supplies | 23,747.00 | | | 23,747.00 |
| 70-183-34 | Dietary Expense>Supplies>COVID19 | 0.00 | | | 0.00 |
| 70-204-34 | Dietary Expense>Training & Education>COVID19 | 0.00 | | | 0.00 |
| 70-207-00 | Dietary Expense>Repairs & Maint | 2,074.00 | | | 2,074.00 |
| 70-700-00 | Dietary Expense>Contracted Service | 0.00 | | | 0.00 |
| 70-811-80 | Dietary Expense>Director>Wages | 64,796.00 | | | 64,796.00 |
| 70-811-92 | Dietary Expense>Director>PTO Accrual | 2,396.00 | | | 2,396.00 |
| 70-831-80 | Dietary Expense>Aide>Wages | 117,696.00 | | | 117,696.00 |
| 70-831-92 | Dietary Expense>Aide>PTO Accrual | (987.00) | | | (987.00) |
| 70-832-80 | Dietary Expense>Cook>Wages | 174,002.00 | | | 174,002.00 |
| 70-832-92 | Dietary Expense>Cook>PTO Accrual | 3,993.00 | | | 3,993.00 |
| 70-833-80 | Dietary Expense>Dietician>Wages | 0.00 | | | 0.00 |
| 70-880-00 | Dietary Expense>Payroll Taxes | 31,187.00 | | | 31,187.00 |
| 70-881-00 | Dietary Expense>Workers Comp | 9,116.00 | | | 9,116.00 |
| 70-882-00 | Dietary Expense>Health Insurance | 21,979.00 | | | 21,979.00 |
| 70-883-00 | Dietary Expense>Other Benefits | 1,215.00 | | (1,215.00) | 0.00 |
| | | | RJE - 1 | (1,215.00) | |
| 71-178-00 | Activity Expense>Food | 272.00 | | | 272.00 |
| 71-179-00 | Activity Expense>Barber & Beauty | 0.00 | | | 0.00 |
| 71-183-00 | Activity Expense>Supplies | 1,132.00 | | | 1,132.00 |
| 71-183-34 | Activity Expense>Supplies>COVID19 | 6.00 | | | 6.00 |
| 71-202-00 | Activity Expense>Resident Missing Items | 441.00 | | | 441.00 |
| 71-700-00 | Activity Expense>Contracted Service | 457.00 | | | 457.00 |
| 71-811-80 | Activity Expense>Director>Wages | 45,564.00 | | | 45,564.00 |
| 71-811-92 | Activity Expense>Director>PTO Accrual | 1,948.00 | | | 1,948.00 |
| 71-831-80 | Activity Expense>Aide>Wages | 74,947.00 | | | 74,947.00 |
| 71-831-92 | Activity Expense>Aide>PTO Accrual | 1,979.00 | | | 1,979.00 |
| 71-880-00 | Activity Expense>Payroll Taxes | 10,754.00 | | | 10,754.00 |
| 71-881-00 | Activity Expense>Workers Comp | 3,107.00 | | | 3,107.00 |
| 71-882-00 | Activity Expense>Health Insurance | 7,576.00 | | | 7,576.00 |
| 71-883-00 | Activity Expense>Other Benefits | 410.00 | | (410.00) | 0.00 |
| | | | RJE - 1 | (410.00) | |
| 72-183-00 | Housekeeping Expense>Supplies | 22,000.00 | | | 22,000.00 |
| 72-183-34 | Housekeeping Expense>Supplies>COVID19 | 0.00 | | | 0.00 |
| 72-811-80 | Housekeeping Expense>Director>Wages | 26,103.00 | | | 26,103.00 |
| 72-811-92 | Housekeeping Expense>Director>PTO Accrual | 1,499.00 | | | 1,499.00 |
| 72-831-80 | Housekeeping Expense>Aide>Wages | 168,617.00 | | | 168,617.00 |
| 72-831-92 | Housekeeping Expense>Aide>PTO Accrual | (2,548.00) | | | (2,548.00) |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|-----------|---|------------|----------|-----------|------------|
| | | 9/30/2021 | | | 9/30/2021 |
| 73-183-00 | Laundry Expense>Supplies | 988.00 | | | 988.00 |
| 73-700-00 | Laundry Expense>Contracted Service | 72,000.00 | | | 72,000.00 |
| 74-880-00 | Housekeeping & Laundry Expense>Payroll Taxes | 16,744.00 | | | 16,744.00 |
| 74-881-00 | Housekeeping & Laundry Expense>Workers Comp | 4,671.00 | | | 4,671.00 |
| 74-882-00 | Housekeeping & Laundry Expense>Health Insurance | 11,618.00 | | | 11,618.00 |
| 74-883-00 | Housekeeping & Laundry Expense>Other Benefits | 614.00 | | (614.00) | 0.00 |
| | | | RJE - 1 | (614.00) | |
| 75-183-00 | Maintenance Expense>Supplies | 14,404.00 | | | 14,404.00 |
| 75-183-34 | Maintenance Expense>Supplies>COVID19 | 0.00 | | | 0.00 |
| 75-184-00 | Maintenance Expense>Minor Equip & Supplies | 637.00 | | | 637.00 |
| 75-205-00 | Maintenance Expense>Sanitation & Incineration | 27,477.00 | | | 27,477.00 |
| 75-207-00 | Maintenance Expense>Repairs & Maint | 12,627.00 | | | 12,627.00 |
| 75-217-00 | Maintenance Expense>Extermination | 2,676.00 | | | 2,676.00 |
| 75-218-00 | Maintenance Expense>Snow Removal | 7,801.00 | | | 7,801.00 |
| 75-219-00 | Maintenance Expense>Landscaping | 13,031.00 | | | 13,031.00 |
| 75-220-00 | Maintenance Expense>Fire Drill | 10,440.00 | | | 10,440.00 |
| 75-700-00 | Maintenance Expense>Contracted Service | 58,268.00 | | | 58,268.00 |
| 75-700-34 | Maintenance Expense>Contracted Service>COVID19 | 4,097.00 | | | 4,097.00 |
| 75-811-34 | Maintenance Expense>Director>COVID19 | (336.00) | | | (336.00) |
| 75-811-80 | Maintenance Expense>Director>Wages | 59,973.00 | | | 59,973.00 |
| 75-811-92 | Maintenance Expense>Director>PTO Accrual | 1,072.00 | | | 1,072.00 |
| 75-829-80 | Maintenance Expense>Staff>Wages | 41,101.00 | | | 41,101.00 |
| 75-829-92 | Maintenance Expense>Staff>PTO Accrual | 2,790.00 | | | 2,790.00 |
| 75-837-00 | Maintenance Expense>Security | 0.00 | | | 0.00 |
| 75-880-00 | Maintenance Expense>Payroll Taxes | 9,950.00 | | | 9,950.00 |
| 75-881-00 | Maintenance Expense>Workers Comp | 2,858.00 | | | 2,858.00 |
| 75-882-00 | Maintenance Expense>Health Insurance | 6,961.00 | | | 6,961.00 |
| 75-883-00 | Maintenance Expense>Other Benefits | 329.00 | | (329.00) | 0.00 |
| | | | RJE - 1 | (329.00) | |
| 76-227-00 | Utility Expense>Gas | 32,550.00 | | | 32,550.00 |
| 76-228-00 | Utility Expense>Electric | 122,545.00 | | | 122,545.00 |
| 76-229-00 | Utility Expense>Water/Sewer | 32,073.00 | | | 32,073.00 |
| 80-101-00 | Admin Expense>Provider Tax | 590,410.00 | | | 590,410.00 |
| 80-147-00 | Admin Expense>Sales & Use Taxes | 0.00 | | | 0.00 |
| 80-162-00 | Admin Expense>Insurance - General Liability & Other | 82,413.00 | | | 82,413.00 |
| 80-163-00 | Admin Expense>Insurance - EPLI | 704.00 | | | 704.00 |
| 80-164-00 | Admin Expense>Surety Bond | 667.00 | | | 667.00 |
| 80-165-00 | Admin Expense>Insurance - Property | 5,701.00 | | 4,652.00 | 10,353.00 |
| | | | RJE - 11 | 4,652.00 | |
| 80-167-00 | Admin Expense>Insurance - Auto | 282.00 | | | 282.00 |
| 80-183-00 | Admin Expense>Supplies | 15,149.00 | | | 15,149.00 |
| 80-183-34 | Admin Expense>Supplies>COVID19 | 64.00 | | | 64.00 |
| 80-184-00 | Admin Expense>Minor Equip & Supplies | 4,005.00 | | | 4,005.00 |
| 80-208-00 | Admin Expense>Equip-Rental | 27,854.00 | | (881.00) | 26,973.00 |
| | | | RJE - 4 | (881.00) | |
| 80-208-34 | Admin Expense>Equip-Rental>COVID19 | 41.00 | | | 41.00 |
| 80-209-00 | Admin Expense>Postage | 4,636.00 | | | 4,636.00 |
| 80-209-34 | Admin Expense>Postage>COVID19 | 26.00 | | | 26.00 |
| 80-210-00 | Admin Expense>Internet | 3,821.00 | | | 3,821.00 |
| 80-230-00 | Admin Expense>Data Processing | 30,731.00 | | | 30,731.00 |
| 80-231-00 | Admin Expense>Telephone | 9,089.00 | | (58.00) | 9,031.00 |
| | | | RJE - 3 | (58.00) | |
| 80-232-00 | Admin Expense>Cable TV | 15,328.00 | | | 15,328.00 |
| 80-233-00 | Admin Expense>Seminars | 105.00 | | | 105.00 |
| 80-234-00 | Admin Expense>Licenses | 1,023.00 | | | 1,023.00 |
| 80-235-00 | Admin Expense>Dues & Subscriptions | 350.00 | | | 350.00 |
| 80-236-00 | Admin Expense>Travel | 944.00 | | | 944.00 |
| 80-236-04 | Admin Expense>Travel>Allowable | 738.00 | | | 738.00 |
| 80-236-34 | Admin Expense>Travel>COVID19 | 23.00 | | | 23.00 |
| 80-238-00 | Admin Expense>Legal Fees | 0.00 | | 21,943.00 | 21,943.00 |
| | | | RJE - 5 | 21,943.00 | |

| Account | Description | ADJ 9/30/2021 | JE Ref # | RJE | FINAL 9/30/2021 |
|------------|---|------------------|----------|--------------|--------------------|
| 80-238-34 | Admin Expense>Legal Fees>COVID19 | 25.00 | | | 25.00 |
| 80-239-00 | Admin Expense>Accounting Fees | 71,433.00 | | (42,363.00) | 29,070.00 |
| | | | RJE - 2 | (56,400.00) | |
| | | | RJE - 5 | 14,037.00 | |
| 80-239-34 | Admin Expense>Accounting Fees>COVID19 | 0.00 | | | 0.00 |
| 80-240-00 | Admin Expense>Professional Fees | 240,246.00 | | 20,420.00 | 260,666.00 |
| | | | RJE - 2 | 56,400.00 | |
| | | | RJE - 5 | (35,980.00) | |
| 80-240-34 | Admin Expense>Professional Fees>COVID19 | 8,000.00 | | | 8,000.00 |
| 80-242-00 | Admin Expense>Fines, Penalties & Settlements | 2,536.00 | | | 2,536.00 |
| 80-243-00 | Admin Expense>Late Fees | 1,347.00 | | | 1,347.00 |
| 80-244-00 | Admin Expense>Bank Fees | 2,897.00 | | | 2,897.00 |
| 80-247-00 | Admin Expense>Corporate Tax | 160.00 | | | 160.00 |
| 80-249-00 | Admin Expense>Recruiting | 1,115.00 | | | 1,115.00 |
| 80-250-00 | Admin Expense>Marketing & Advertising | 12,646.00 | | | 12,646.00 |
| 80-250-34 | Admin Expense>Marketing & Advertising>COVID19 | 0.00 | | | 0.00 |
| 80-251-00 | Admin Expense>Bad Debt | 95,127.00 | | | 95,127.00 |
| 80-252-00 | Admin Expense>Startup Costs | 320.00 | | | 320.00 |
| 80-700-00 | Admin Expense>Contracted Service | (19,015.00) | | | (19,015.00) |
| 80-811-34 | Admin Expense>Director>Covid19 | (725.00) | | | (725.00) |
| 80-811-80 | Admin Expense>Director>Wages | 128,678.00 | | | 128,678.00 |
| 80-811-92 | Admin Expense>Director>PTO Accrual | 120.00 | | | 120.00 |
| 80-839-34 | Admin Expense>Admissions>Covid19 | (334.00) | | | (334.00) |
| 80-839-80 | Admin Expense>Admissions>Wages | 64,377.00 | | | 64,377.00 |
| 80-839-92 | Admin Expense>Admissions>PTO Accrual | 2,003.00 | | | 2,003.00 |
| 80-840-80 | Admin Expense>Business Office>Wages | 89,575.00 | | | 89,575.00 |
| 80-840-92 | Admin Expense>Business Office>PTO Accrual | 783.00 | | | 783.00 |
| 80-842-80 | Admin Expense>Marketing>Wages | 18,549.00 | | | 18,549.00 |
| 80-842-92 | Admin Expense>Marketing>PTO Accrual | 0.00 | | | 0.00 |
| 80-880-00 | Admin Expense>Payroll Taxes | 26,195.00 | | | 26,195.00 |
| 80-881-00 | Admin Expense>Workers Comp | 7,659.00 | | | 7,659.00 |
| 80-882-00 | Admin Expense>Health Insurance | 18,499.00 | | | 18,499.00 |
| 80-883-00 | Admin Expense>Other Benefits | 959.00 | | (959.00) | 0.00 |
| | | | RJE - 1 | (959.00) | |
| 85-100-00 | Employee Benefits Expense>Miscellaneous | 0.00 | | | 0.00 |
| 85-100-34 | Employee Benefits Expense>Miscellaneous>Covid19 | 0.00 | | | 0.00 |
| 85-156-61 | Employee Benefits Expense>PR Taxes>Fica | 0.00 | | | 0.00 |
| 85-156-62 | Employee Benefits Expense>PR Taxes>SUI | 0.00 | | | 0.00 |
| 85-156-63 | Employee Benefits Expense>PR Taxes>FUI | 0.00 | | | 0.00 |
| 85-204-00 | Training and Education | 0.00 | | | 0.00 |
| 85-245-00 | Employee Benefits Expense>Background Checks | 0.00 | | 3,084.00 | 3,084.00 |
| | | | RJE - 1 | 3,084.00 | |
| 85-257-00 | Employee Physicals | 0.00 | | | 0.00 |
| 85-881-00 | Employee Benefits Expense>Workers Comp | 0.00 | | | 0.00 |
| 85-882-00 | Employee Benefits Expense>Health Insurance | 0.00 | | | 0.00 |
| 85-884-00 | Employee Benefits>Disability/Life Insurance | 0.00 | | | 0.00 |
| 91-121-00 | Property Expense>Rent | 1,111,555.00 | | (156,084.00) | 955,471.00 |
| | | | RJE - 10 | (151,432.00) | |
| | | | RJE - 11 | (4,652.00) | |
| 91-161-00 | Property Expense>RE Taxes | (75,906.00) | | 151,432.00 | 75,526.00 |
| | | | RJE - 10 | 151,432.00 | |
| 91-261-00 | Property Expense>Personal Prop Taxes | 7,068.00 | | | 7,068.00 |
| 92-000-00 | Depreciation Expense | 31,256.00 | | | 31,256.00 |
| 93-000-00 | Amortization Expense | 0.00 | | | 0.00 |
| 94-000-00 | Interest Expense | 14,440.00 | | 972.00 | 15,412.00 |
| | | | RJE - 8 | 972.00 | |
| 98-999-99 | Prior Period Adjustment | 0.00 | | | 0.00 |
| Marcum 101 | Employee Food | 0.00 | | 1,207.00 | 1,207.00 |
| | | | RJE - 1 | 1,207.00 | |
| Marcum 102 | Flowers, cards, etc. | 0.00 | | 1,418.00 | 1,418.00 |
| | | | RJE - 1 | 1,418.00 | |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--------------|--|-------------|----------|-------------|-------------|
| | | 9/30/2021 | | | 9/30/2021 |
| Marcum 103 | Holiday Party | 0.00 | | 412.00 | 412.00 |
| | | | RJE - 1 | 412.00 | |
| Marcum 104 | Equipment Lease | 0.00 | | 6,566.00 | 6,566.00 |
| | | | RJE - 4 | 6,566.00 | |
| Marcum 105 | Drug Administering Expense | 0.00 | | | 0.00 |
| Marcum 106 | Cell Phone | 0.00 | | 58.00 | 58.00 |
| | | | RJE - 3 | 58.00 | |
| Marcum 107 | Discriminatory Bonus | 0.00 | | 500.00 | 500.00 |
| | | | RJE - 1 | 500.00 | |
| Marcum 108 | Employee Relations | 0.00 | | 2,673.00 | 2,673.00 |
| | | | RJE - 1 | 2,673.00 | |
| Marcum 109 | Subscriptions | 0.00 | | | 0.00 |
| Marcum 110 | Chamber Dues | 0.00 | | | 0.00 |
| Marcum 111 | Dentist | 0.00 | | 4,500.00 | 4,500.00 |
| | | | RJE - 7 | 4,500.00 | |
| Marcum 112 | Admin & General> COVID Related Expense | 0.00 | | 5,280.00 | 5,280.00 |
| | | | RJE - 1 | 5,280.00 | |
| Marcum 113 | Indirect COVID Expense | 0.00 | | | 0.00 |
| | | | RJE - 1 | 0.00 | |
| Marcum 114 | Contract LPN | 0.00 | | 138,212.00 | 138,212.00 |
| | | | RJE - 9 | 138,212.00 | |
| Marcum 115 | Contract RN | 0.00 | | | 0.00 |
| Total | | 0.00 | | 0.00 | 0.00 |
| | Net (Income) Loss | 0.00 | | 0.00 | 0.00 |

Client: **88 Clark Operating, LLC**
 Engagement: **Medicaid - 88 Clark Operating, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Schedule**

| Account | Description | ADJ 9/30/2021 | JE Ref # | RJE 9/30/2021 | FINAL 9/30/2021 |
|--------------------------|---|-------------------|----------|------------------|--------------------|
| Group : [10-A] | Salaries and Wages | | | | |
| Subgroup : [2] | Administrators | | | | |
| 80-811-34 | Admin Expense>Director>Covid19 | (725.00) | | 0.00 | (725.00) |
| 80-811-80 | Admin Expense>Director>Wages | 128,678.00 | | 0.00 | 128,678.00 |
| 80-811-92 | Admin Expense>Director>PTO Accrual | 120.00 | | 0.00 | 120.00 |
| Subtotal [2] | Administrators | 128,073.00 | | 0.00 | 128,073.00 |
| Subgroup : [4] | Other Administrative Salaries | | | | |
| 80-840-80 | Admin Expense>Business Office>Wages | 89,575.00 | | 0.00 | 89,575.00 |
| 80-840-92 | Admin Expense>Business Office>PTO Accrual | 783.00 | | 0.00 | 783.00 |
| Subtotal [4] | Other Administrative Salaries | 90,358.00 | | 0.00 | 90,358.00 |
| Subgroup : [5B] | Food Service Supervisor | | | | |
| 70-811-80 | Dietary Expense>Director>Wages | 64,796.00 | | 0.00 | 64,796.00 |
| 70-811-92 | Dietary Expense>Director>PTO Accrual | 2,396.00 | | 0.00 | 2,396.00 |
| Subtotal [5B] | Food Service Supervisor | 67,192.00 | | 0.00 | 67,192.00 |
| Subgroup : [5C] | Dietary Workers | | | | |
| 70-831-80 | Dietary Expense>Aide>Wages | 117,696.00 | | 0.00 | 117,696.00 |
| 70-831-92 | Dietary Expense>Aide>PTO Accrual | (987.00) | | 0.00 | (987.00) |
| 70-832-80 | Dietary Expense>Cook>Wages | 174,002.00 | | 0.00 | 174,002.00 |
| 70-832-92 | Dietary Expense>Cook>PTO Accrual | 3,993.00 | | 0.00 | 3,993.00 |
| Subtotal [5C] | Dietary Workers | 294,704.00 | | 0.00 | 294,704.00 |
| Subgroup : [6B] | Other Housekeeping Workers | | | | |
| 72-811-80 | Housekeeping Expense>Director>Wages | 26,103.00 | | 0.00 | 26,103.00 |
| 72-811-92 | Housekeeping Expense>Director>PTO Accrual | 1,499.00 | | 0.00 | 1,499.00 |
| 72-831-80 | Housekeeping Expense>Aide>Wages | 168,617.00 | | 0.00 | 168,617.00 |
| 72-831-92 | Housekeeping Expense>Aide>PTO Accrual | (2,548.00) | | 0.00 | (2,548.00) |
| Subtotal [6B] | Other Housekeeping Workers | 193,671.00 | | 0.00 | 193,671.00 |
| Subgroup : [7A] | Engineer or Chief of Maintenance | | | | |
| 75-811-34 | Maintenance Expense>Director>COVID19 | (336.00) | | 0.00 | (336.00) |
| 75-811-80 | Maintenance Expense>Director>Wages | 59,973.00 | | 0.00 | 59,973.00 |
| 75-811-92 | Maintenance Expense>Director>PTO Accrual | 1,072.00 | | 0.00 | 1,072.00 |
| Subtotal [7A] | Engineer or Chief of Maintenance | 60,709.00 | | 0.00 | 60,709.00 |
| Subgroup : [7B] | Other Maintenance Workers | | | | |
| 75-829-80 | Maintenance Expense>Staff>Wages | 41,101.00 | | 0.00 | 41,101.00 |
| 75-829-92 | Maintenance Expense>Staff>PTO Accrual | 2,790.00 | | 0.00 | 2,790.00 |
| Subtotal [7B] | Other Maintenance Workers | 43,891.00 | | 0.00 | 43,891.00 |
| Subgroup : [12A] | Director of Nurses/Assistant Director | | | | |
| 61-811-80 | Nursing Admin Expense>Director>Wages | 119,611.00 | | 0.00 | 119,611.00 |
| 61-811-92 | Nursing Admin Expense>Director>PTO Accrual | 618.00 | | 0.00 | 618.00 |
| 61-812-80 | Nursing Admin Expense>Assistant Director>Wages | 58,985.00 | | 0.00 | 58,985.00 |
| 61-812-92 | Nursing Admin Expense>Assistant Director>PTO Accr | (1,471.00) | | 0.00 | (1,471.00) |
| Subtotal [12A] | Director of Nurses/Assistant Director | 177,743.00 | | 0.00 | 177,743.00 |
| Subgroup : [12B1] | RNs - Direct Care | | | | |
| 60-808-80 | Nursing Expense>RN>Wages | 137,150.00 | | 0.00 | 137,150.00 |
| 60-808-92 | Nursing Expense>RN>PTO Accrual | 1,606.00 | | 0.00 | 1,606.00 |
| 60-809-80 | Nursing Expense>RN Supervisor>Wages | 607,173.00 | | 0.00 | 607,173.00 |
| 60-809-92 | Nursing Expense>RN Supervisor>PTO Accrual | 7,103.00 | | 0.00 | 7,103.00 |
| Subtotal [12B1] | RNs - Direct Care | 753,032.00 | | 0.00 | 753,032.00 |
| Subgroup : [12B2] | RNs - Administrative | | | | |
| 61-812-34 | Nursing Admin Expense>Assistant Director>COVID19 | (540.00) | | 0.00 | (540.00) |
| 61-817-80 | Nursing Admin Expense>MDS / RNAC>Wages | 52,265.00 | | 0.00 | 52,265.00 |
| 61-819-80 | Nursing Admin Expense>Nurse Admin>Wages | 19,314.00 | | 0.00 | 19,314.00 |
| 61-819-92 | Nursing Admin Expense>Nurse Admin>PTO Accrual | (260.00) | | 0.00 | (260.00) |
| 61-823-80 | Nursing Admin Expense>Staff Coordinator>Wages | 66,858.00 | | 0.00 | 66,858.00 |
| 61-823-92 | Nursing Admin Expense>Staff Coordinator>PTO Accr | (872.00) | | 0.00 | (872.00) |
| Subtotal [12B2] | RNs - Administrative | 136,765.00 | | 0.00 | 136,765.00 |

| | | | | |
|--------------------------|---|---------------------|---------------------|---------------------|
| Subgroup : [12C1] | LPNs - Direct Care | | | |
| 60-805-80 | Nursing Expense>LPN>Wages | 959,734.00 | 0.00 | 959,734.00 |
| 60-805-92 | Nursing Expense>LPN>PTO Accrual | 13,543.00 | 0.00 | 13,543.00 |
| Subtotal [12C1] | LPNs - Direct Care | 973,277.00 | 0.00 | 973,277.00 |
| Subgroup : [12D] | Aides and Attendants | | | |
| 60-801-80 | Nursing Expense>CNA>Wages | 1,409,146.00 | 0.00 | 1,409,146.00 |
| 60-801-92 | Nursing Expense>CNA>PTO Accrual | (525.00) | 0.00 | (525.00) |
| Subtotal [12D] | Aides and Attendants | 1,408,621.00 | 0.00 | 1,408,621.00 |
| Subgroup : [12H] | Recreation Workers | | | |
| 71-811-80 | Activity Expense>Director>Wages | 45,564.00 | 0.00 | 45,564.00 |
| 71-811-92 | Activity Expense>Director>PTO Accrual | 1,948.00 | 0.00 | 1,948.00 |
| 71-831-80 | Activity Expense>Aide>Wages | 74,947.00 | 0.00 | 74,947.00 |
| 71-831-92 | Activity Expense>Aide>PTO Accrual | 1,979.00 | 0.00 | 1,979.00 |
| Subtotal [12H] | Recreation Workers | 124,438.00 | 0.00 | 124,438.00 |
| Subgroup : [12M] | Social Workers/Case Management | | | |
| 69-811-34 | Social Services Expense>Director>COVID19 | (525.00) | 0.00 | (525.00) |
| 69-811-80 | Social Services Expense>Director>Wages | 86,104.00 | 0.00 | 86,104.00 |
| 69-811-92 | Social Services Expense>Director>PTO Accrual | 1,034.00 | 0.00 | 1,034.00 |
| Subtotal [12M] | Social Workers/Case Management | 86,613.00 | 0.00 | 86,613.00 |
| Subgroup : [12N] | Marketing | | | |
| 80-842-80 | Admin Expense>Marketing>Wages | 18,549.00 | 0.00 | 18,549.00 |
| Subtotal [12N] | Marketing | 18,549.00 | 0.00 | 18,549.00 |
| Subgroup : [12O] | Other | | | |
| 61-818-80 | Nursing Admin Expense>Medical Records>Wages | 45,369.00 | 0.00 | 45,369.00 |
| 61-818-92 | Nursing Admin Expense>Medical Records>PTO Accru | 246.00 | 0.00 | 246.00 |
| 80-839-34 | Admin Expense>Admissions>Covid19 | (334.00) | 0.00 | (334.00) |
| 80-839-80 | Admin Expense>Admissions>Wages | 64,377.00 | 0.00 | 64,377.00 |
| 80-839-92 | Admin Expense>Admissions>PTO Accrual | 2,003.00 | 0.00 | 2,003.00 |
| Subtotal [12O] | Other | 111,661.00 | 0.00 | 111,661.00 |
| Total [10-A] | Salaries and Wages | 4,669,297.00 | 0.00 | 4,669,297.00 |
| Group : [13-B] | Professional Fees | | | |
| Subgroup : [2] | Dentist | | | |
| Marcum 111 | Dentist | 0.00 | 4,500.00 | 4,500.00 |
| Subtotal [2] | Dentist | 0.00 | 4,500.00 | 4,500.00 |
| Subgroup : [3] | Pharmacist | | | |
| 62-700-00 | Pharmacy Expense>Contracted Service | 13,066.00 | 0.00 | 13,066.00 |
| Subtotal [3] | Pharmacist | 13,066.00 | 0.00 | 13,066.00 |
| Subgroup : [5A] | PT - Resident Care | | | |
| 65-000-00 | PT Expense | 221,350.00 | 0.00 | 221,350.00 |
| Subtotal [5A] | PT - Resident Care | 221,350.00 | 0.00 | 221,350.00 |
| Subgroup : [8A] | Medical Director | | | |
| 61-750-00 | Nursing Admin Expense>Medical Director | (24,500.00) | 0.00 | (24,500.00) |
| 61-750-34 | Nursing Admin Expense>Medical Director>COVID19 | 66,500.00 | 0.00 | 66,500.00 |
| Subtotal [8A] | Medical Director | 42,000.00 | 0.00 | 42,000.00 |
| Subgroup : [9A] | ST - Resident Care | | | |
| 67-000-00 | ST Expense | 68,622.00 | 0.00 | 68,622.00 |
| Subtotal [9A] | ST - Resident Care | 68,622.00 | 0.00 | 68,622.00 |
| Subgroup : [10A] | OT - Resident Care | | | |
| 66-000-00 | OT Expense | 172,052.00 | 0.00 | 172,052.00 |
| Subtotal [10A] | OT - Resident Care | 172,052.00 | 0.00 | 172,052.00 |
| Subgroup : [11B1] | LPN's - Direct Care | | | |
| Marcum 114 | Contract LPN | 0.00 | 138,212.00 | 138,212.00 |
| Subtotal [11B1] | LPN's - Direct Care | 0.00 | 138,212.00 | 138,212.00 |
| Subgroup : [11C] | Aides | | | |
| 60-700-34 | Nursing Expense>Contracted Service>COVID19 | 593,251.00 | (138,212.00) | 455,039.00 |
| Subtotal [11C] | Aides | 593,251.00 | (138,212.00) | 455,039.00 |

RJE - 7

RJE - 9

RJE - 9

| | | | | |
|-------------------------|---|---------------------|--------------------|---------------------|
| Subgroup : [12] | Other | | | |
| 60-206-00 | Nursing Expense>Clinical Services | 18,015.00 | (4,500.00) | 13,515.00 |
| | | | RJE - 7 | (4,500.00) |
| 60-212-00 | Nursing Expense>Clinical Consultants | 23,500.00 | 0.00 | 23,500.00 |
| 68-700-34 | Therapy Expense>Contracted Service>Covid19 | 2,000.00 | 0.00 | 2,000.00 |
| Subtotal [12] | Other | 43,515.00 | (4,500.00) | 39,015.00 |
| Total [13-B] | Professional Fees | 1,153,856.00 | 0.00 | 1,153,856.00 |
| Group : [15] | Expenditures Other than Salaries | | | |
| Subgroup : [1A1] | Workmen's Compensation | | | |
| 61-881-00 | Nursing Admin Expense>Workers Comp | 88,199.00 | 0.00 | 88,199.00 |
| 69-881-00 | Social Services Expense>Workers Comp | 2,091.00 | 0.00 | 2,091.00 |
| 70-881-00 | Dietary Expense>Workers Comp | 9,116.00 | 0.00 | 9,116.00 |
| 71-881-00 | Activity Expense>Workers Comp | 3,107.00 | 0.00 | 3,107.00 |
| 74-881-00 | Housekeeping & Laundry Expense>Workers Comp | 4,671.00 | 0.00 | 4,671.00 |
| 75-881-00 | Maintenance Expense>Workers Comp | 2,858.00 | 0.00 | 2,858.00 |
| 80-881-00 | Admin Expense>Workers Comp | 7,659.00 | 0.00 | 7,659.00 |
| Subtotal [1A1] | Workmen's Compensation | 117,701.00 | 0.00 | 117,701.00 |
| Subgroup : [1A4] | Social Security (FICA) | | | |
| 61-880-00 | Nursing Admin Expense>Payroll Taxes | 302,215.00 | 0.00 | 302,215.00 |
| 69-880-00 | Social Services Expense>Payroll Taxes | 7,481.00 | 0.00 | 7,481.00 |
| 70-880-00 | Dietary Expense>Payroll Taxes | 31,187.00 | 0.00 | 31,187.00 |
| 71-880-00 | Activity Expense>Payroll Taxes | 10,754.00 | 0.00 | 10,754.00 |
| 74-880-00 | Housekeeping & Laundry Expense>Payroll Taxes | 16,744.00 | 0.00 | 16,744.00 |
| 75-880-00 | Maintenance Expense>Payroll Taxes | 9,950.00 | 0.00 | 9,950.00 |
| 80-880-00 | Admin Expense>Payroll Taxes | 26,195.00 | 0.00 | 26,195.00 |
| Subtotal [1A4] | Social Security (FICA) | 404,526.00 | 0.00 | 404,526.00 |
| Subgroup : [1A5] | Health Insurance | | | |
| 61-882-00 | Nursing Admin Expense>Health Insurance | 212,241.00 | 0.00 | 212,241.00 |
| 69-882-00 | Social Services Expense>Health Insurance | 5,281.00 | 0.00 | 5,281.00 |
| 70-882-00 | Dietary Expense>Health Insurance | 21,979.00 | 0.00 | 21,979.00 |
| 71-882-00 | Activity Expense>Health Insurance | 7,576.00 | 0.00 | 7,576.00 |
| 74-882-00 | Housekeeping & Laundry Expense>Health Insurance | 11,618.00 | 0.00 | 11,618.00 |
| 75-882-00 | Maintenance Expense>Health Insurance | 6,961.00 | 0.00 | 6,961.00 |
| 80-882-00 | Admin Expense>Health Insurance | 18,499.00 | 0.00 | 18,499.00 |
| Subtotal [1A5] | Health Insurance | 284,155.00 | 0.00 | 284,155.00 |
| Subgroup : [1A9] | Other | | | |
| 61-883-00 | Nursing Admin Expense>Other Benefits | 10,766.00 | (10,766.00) | 0.00 |
| | | | RJE - 1 | (10,766.00) |
| 69-883-00 | Social Services Expense>Other Benefits | 281.00 | (281.00) | 0.00 |
| | | | RJE - 1 | (281.00) |
| 70-883-00 | Dietary Expense>Other Benefits | 1,215.00 | (1,215.00) | 0.00 |
| | | | RJE - 1 | (1,215.00) |
| 71-883-00 | Activity Expense>Other Benefits | 410.00 | (410.00) | 0.00 |
| | | | RJE - 1 | (410.00) |
| 74-883-00 | Housekeeping & Laundry Expense>Other Benefits | 614.00 | (614.00) | 0.00 |
| | | | RJE - 1 | (614.00) |
| 75-883-00 | Maintenance Expense>Other Benefits | 329.00 | (329.00) | 0.00 |
| | | | RJE - 1 | (329.00) |
| 80-883-00 | Admin Expense>Other Benefits | 959.00 | (959.00) | 0.00 |
| | | | RJE - 1 | (959.00) |
| 85-245-00 | Employee Benefits Expense>Background Checks | 0.00 | 3,084.00 | 3,084.00 |
| | | | RJE - 1 | 3,084.00 |
| Subtotal [1A9] | Other | 14,574.00 | (11,490.00) | 3,084.00 |
| Subgroup : [1C] | Bad Debts | | | |
| 80-251-00 | Admin Expense>Bad Debt | 95,127.00 | 0.00 | 95,127.00 |
| Subtotal [1C] | Bad Debts | 95,127.00 | 0.00 | 95,127.00 |
| Subgroup : [1D] | Accounting and Auditing | | | |
| 80-239-00 | Admin Expense>Accounting Fees | 71,433.00 | (42,363.00) | 29,070.00 |
| | | | RJE - 2 | (56,400.00) |
| | | | RJE - 5 | 14,037.00 |
| Subtotal [1D] | Accounting and Auditing | 71,433.00 | (42,363.00) | 29,070.00 |
| Subgroup : [1E] | Legal | | | |
| 80-238-00 | Admin Expense>Legal Fees | 0.00 | 21,943.00 | 21,943.00 |
| | | | RJE - 5 | 21,943.00 |

| | | | | |
|-------------------------|---|---------------------|--------------------|---------------------|
| 80-238-34 | Admin Expense>Legal Fees>COVID19 | 25.00 | 0.00 | 25.00 |
| Subtotal [1E] | Legal | 25.00 | 21,943.00 | 21,968.00 |
| Subgroup : [1G] | Office Supplies | | | |
| 80-183-00 | Admin Expense>Supplies | 15,149.00 | 0.00 | 15,149.00 |
| 80-183-34 | Admin Expense>Supplies>COVID19 | 64.00 | 0.00 | 64.00 |
| 80-184-00 | Admin Expense>Minor Equip & Supplies | 4,005.00 | 0.00 | 4,005.00 |
| 80-208-00 | Admin Expense>Equip-Rental | 27,854.00 | (881.00) | 26,973.00 |
| 80-208-34 | Admin Expense>Equip-Rental>COVID19 | 41.00 | (881.00) | 41.00 |
| Subtotal [1G] | Office Supplies | 47,113.00 | (881.00) | 46,232.00 |
| Subgroup : [1H1] | Telephone and Telegraph | | | |
| 80-231-00 | Admin Expense>Telephone | 9,089.00 | (58.00) | 9,031.00 |
| Subtotal [1H1] | Telephone and Telegraph | 9,089.00 | (58.00) | 9,031.00 |
| Subgroup : [1H2] | Cellular Phones and Beepers | | | |
| Marcum 106 | Cell Phone | 0.00 | 58.00 | 58.00 |
| Subtotal [1H2] | Cellular Phones and Beepers | 0.00 | 58.00 | 58.00 |
| Subgroup : [1J] | Corporation Business Taxes | | | |
| 80-247-00 | Admin Expense>Corporate Tax | 160.00 | 0.00 | 160.00 |
| Subtotal [1J] | Corporation Business Taxes | 160.00 | 0.00 | 160.00 |
| Subgroup : [1K3] | Resident Day User Fee | | | |
| 80-101-00 | Admin Expense>Provider Tax | 590,410.00 | 0.00 | 590,410.00 |
| Subtotal [1K3] | Resident Day User Fee | 590,410.00 | 0.00 | 590,410.00 |
| Total [15] | Expenditures Other than Salaries | 1,634,313.00 | (32,791.00) | 1,601,522.00 |
| Group : [16] | Expenditures Other than Salaries (cont'd) - Admin. and General | | | |
| Subgroup : [2] | Holiday Parties for Staff | | | |
| Marcum 103 | Holiday Party | 0.00 | 412.00 | 412.00 |
| Subtotal [2] | Holiday Parties for Staff | 0.00 | 412.00 | 412.00 |
| Subgroup : [3] | Gifts to Staff and Residents | | | |
| Marcum 102 | Flowers, cards, etc. | 0.00 | 1,418.00 | 1,418.00 |
| Subtotal [3] | Gifts to Staff and Residents | 0.00 | 1,418.00 | 1,418.00 |
| Subgroup : [4] | Employee Travel | | | |
| 80-236-00 | Admin Expense>Travel | 944.00 | 0.00 | 944.00 |
| 80-236-04 | Admin Expense>Travel>Allowable | 738.00 | 0.00 | 738.00 |
| 80-236-34 | Admin Expense>Travel>COVID19 | 23.00 | 0.00 | 23.00 |
| Subtotal [4] | Employee Travel | 1,705.00 | 0.00 | 1,705.00 |
| Subgroup : [5] | Education Expense | | | |
| 60-204-00 | Nursing Expense>Training & Education | 1,745.00 | 0.00 | 1,745.00 |
| 60-204-34 | Nursing Expense>Training & Education>COVID19 | 981.00 | 0.00 | 981.00 |
| 80-233-00 | Admin Expense>Seminars | 105.00 | 0.00 | 105.00 |
| Subtotal [5] | Education Expense | 2,831.00 | 0.00 | 2,831.00 |
| Subgroup : [M1] | Advertising Help Wanted | | | |
| 80-249-00 | Admin Expense>Recruiting | 1,115.00 | 0.00 | 1,115.00 |
| Subtotal [M1] | Advertising Help Wanted | 1,115.00 | 0.00 | 1,115.00 |
| Subgroup : [M3] | Advertising Other | | | |
| 80-250-00 | Admin Expense>Marketing & Advertising | 12,646.00 | 0.00 | 12,646.00 |
| Subtotal [M3] | Advertising Other | 12,646.00 | 0.00 | 12,646.00 |
| Subgroup : [M7] | Postage | | | |
| 80-209-00 | Admin Expense>Postage | 4,636.00 | 0.00 | 4,636.00 |
| 80-209-34 | Admin Expense>Postage>COVID19 | 26.00 | 0.00 | 26.00 |
| Subtotal [M7] | Postage | 4,662.00 | 0.00 | 4,662.00 |
| Subgroup : [M8] | Dues and Membership Fees to Professional Associations | | | |
| 80-235-00 | Admin Expense>Dues & Subscriptions | 350.00 | 0.00 | 350.00 |
| Subtotal [M8] | Dues and Membership Fees to Professional Assoc | 350.00 | 0.00 | 350.00 |
| Subgroup : [M11] | Services Provided by Contract | | | |

| | | | | |
|-------------------------|---|-------------------|------------------------|-------------------|
| 60-230-00 | Nursing Expense>Data Processing | 31,305.00 | 0.00 | 31,305.00 |
| 80-210-00 | Admin Expense>Internet | 3,821.00 | 0.00 | 3,821.00 |
| 80-230-00 | Admin Expense>Data Processing | 30,731.00 | 0.00 | 30,731.00 |
| 80-240-00 | Admin Expense>Professional Fees | 240,246.00 | 20,420.00 | 260,666.00 |
| | | | RJE - 2 56,400.00 | |
| | | | RJE - 5 (35,980.00) | |
| 80-240-34 | Admin Expense>Professional Fees>COVID19 | 8,000.00 | 0.00 | 8,000.00 |
| Subtotal [M11] | Services Provided by Contract | 314,103.00 | 20,420.00 | 334,523.00 |
| Subgroup : [M13] | Other | | | |
| 71-202-00 | Activity Expense>Resident Missing Items | 441.00 | 0.00 | 441.00 |
| 80-234-00 | Admin Expense>Licenses | 1,023.00 | 0.00 | 1,023.00 |
| 80-242-00 | Admin Expense>Fines, Penalties & Settlements | 2,536.00 | 0.00 | 2,536.00 |
| 80-243-00 | Admin Expense>Late Fees | 1,347.00 | 0.00 | 1,347.00 |
| 80-244-00 | Admin Expense>Bank Fees | 2,897.00 | 0.00 | 2,897.00 |
| 80-252-00 | Admin Expense>Startup Costs | 320.00 | 0.00 | 320.00 |
| Marcum 101 | Employee Food | 0.00 | 1,207.00 | 1,207.00 |
| | | | RJE - 1 1,207.00 | |
| Marcum 107 | Discriminatory Bonus | 0.00 | 500.00 | 500.00 |
| | | | RJE - 1 500.00 | |
| Marcum 108 | Employee Relations | 0.00 | 2,673.00 | 2,673.00 |
| | | | RJE - 1 2,673.00 | |
| Marcum 112 | Admin & General> COVID Related Expense | 0.00 | 5,280.00 | 5,280.00 |
| | | | RJE - 1 5,280.00 | |
| Subtotal [M13] | Other | 8,564.00 | 9,660.00 | 18,224.00 |
| Total [16] | Expenditures Other than Salaries (cont'd) - Admin. | 345,976.00 | 31,910.00 | 377,886.00 |
| Group : [18] | Dietary Basis for Allocation of Costs | | | |
| Subgroup : [2A1] | Raw Food | | | |
| 70-177-00 | Dietary Expense>Supplements | 14,627.00 | 0.00 | 14,627.00 |
| 70-178-00 | Dietary Expense>Food | 279,885.00 | 0.00 | 279,885.00 |
| Subtotal [2A1] | Raw Food | 294,512.00 | 0.00 | 294,512.00 |
| Subgroup : [2A2] | Non-Food Supplies | | | |
| 70-183-00 | Dietary Expense>Supplies | 23,747.00 | 0.00 | 23,747.00 |
| Subtotal [2A2] | Non-Food Supplies | 23,747.00 | 0.00 | 23,747.00 |
| Total [18] | Dietary Basis for Allocation of Costs | 318,259.00 | 0.00 | 318,259.00 |
| Group : [19] | Laundry-Basis for Allocation of Costs | | | |
| Subgroup : [3B] | Purchased Services | | | |
| 73-700-00 | Laundry Expense>Contracted Service | 72,000.00 | 0.00 | 72,000.00 |
| Subtotal [3B] | Purchased Services | 72,000.00 | 0.00 | 72,000.00 |
| Subgroup : [3C] | Other | | | |
| 73-183-00 | Laundry Expense>Supplies | 988.00 | 0.00 | 988.00 |
| Subtotal [3C] | Other | 988.00 | 0.00 | 988.00 |
| Total [19] | Laundry-Basis for Allocation of Costs | 72,988.00 | 0.00 | 72,988.00 |
| Group : [20] | Housekeeping and Resident Care Basis for Allocation of Costs | | | |
| Subgroup : [4A1] | In-House Care Supplies | | | |
| 72-183-00 | Housekeeping Expense>Supplies | 22,000.00 | 0.00 | 22,000.00 |
| Subtotal [4A1] | In-House Care Supplies | 22,000.00 | 0.00 | 22,000.00 |
| Subgroup : [5A2] | Purchased from | | | |
| 62-145-00 | Pharmacy Expense>RX | 189,909.00 | 0.00 | 189,909.00 |
| Subtotal [5A2] | Purchased from | 189,909.00 | 0.00 | 189,909.00 |
| Subgroup : [5B] | Medicine Cabinet Drugs | | | |
| 62-222-00 | Pharmacy Expense>OTC | 1,539.00 | 0.00 | 1,539.00 |
| Subtotal [5B] | Medicine Cabinet Drugs | 1,539.00 | 0.00 | 1,539.00 |
| Subgroup : [5C] | Medical and Therapeutic Supplies | | | |
| 60-183-00 | Nursing Expense>Supplies | 97,876.00 | 0.00 | 97,876.00 |
| 60-185-00 | Nursing Expense>Incontinence Supplies | 3,319.00 | 0.00 | 3,319.00 |
| Subtotal [5C] | Medical and Therapeutic Supplies | 101,195.00 | 0.00 | 101,195.00 |
| Subgroup : [5D] | Ambulance/Limousine | | | |
| 60-213-00 | Nursing Expense>Transportation | 43,955.00 | 0.00 | 43,955.00 |
| Subtotal [5D] | Ambulance/Limousine | 43,955.00 | 0.00 | 43,955.00 |

| | | | | |
|-------------------------|---|-------------------|--------------------|-------------------|
| Subgroup : [5E2] | Oxygen - Other | | | |
| 64-223-00 | Other Ancillary Expense>Oxygen | 4,466.00 | 0.00 | 4,466.00 |
| Subtotal [5E2] | Oxygen - Other | 4,466.00 | 0.00 | 4,466.00 |
| Subgroup : [5F] | X-Rays and related radiological | | | |
| 64-225-00 | Other Ancillary Expense>Radiology | 5,309.00 | 0.00 | 5,309.00 |
| Subtotal [5F] | X-Rays and related radiological | 5,309.00 | 0.00 | 5,309.00 |
| Subgroup : [5H] | Laboratory | | | |
| 64-224-00 | Other Ancillary Expense>Lab | 28,629.00 | 0.00 | 28,629.00 |
| 64-224-34 | Other Ancillary Expense>Lab>COVID19 | 1,275.00 | 0.00 | 1,275.00 |
| Subtotal [5H] | Laboratory | 29,904.00 | 0.00 | 29,904.00 |
| Subgroup : [5I] | Recreation | | | |
| 71-178-00 | Activity Expense>Food | 272.00 | 0.00 | 272.00 |
| 71-183-00 | Activity Expense>Supplies | 1,132.00 | 0.00 | 1,132.00 |
| 71-183-34 | Activity Expense>Supplies>COVID19 | 6.00 | 0.00 | 6.00 |
| 71-700-00 | Activity Expense>Contracted Service | 457.00 | 0.00 | 457.00 |
| 80-232-00 | Admin Expense>Cable TV | 15,328.00 | 0.00 | 15,328.00 |
| Subtotal [5I] | Recreation | 17,195.00 | 0.00 | 17,195.00 |
| Subgroup : [5L] | Other | | | |
| 60-183-34 | Nursing Expense>Supplies>COVID19 | 36,253.00 | 0.00 | 36,253.00 |
| 60-184-00 | Nursing Expense>Minor Equip & Supplies | 1,383.00 | 0.00 | 1,383.00 |
| 60-205-00 | Nursing Expense>Sanitation & Incineration | 1,007.00 | 0.00 | 1,007.00 |
| 60-207-34 | Nursing Expense>Repairs & Maint>COVID19 | 213.00 | 0.00 | 213.00 |
| 60-208-00 | Nursing Expense>Equip-Rental | 31,333.00 | (5,685.00) | 25,648.00 |
| | | | RJE - 4 (5,685.00) | |
| 60-700-06 | Nursing Expense>Contracted Service>Other | 1,650.00 | 0.00 | 1,650.00 |
| Subtotal [5L] | Other | 71,839.00 | (5,685.00) | 66,154.00 |
| Total [20] | Housekeeping and Resident Care Basis for Allocat | 487,311.00 | (5,685.00) | 481,626.00 |
| Group : [22] | Maintenance and Property | | | |
| Subgroup : [6A] | Repairs and Maintenance | | | |
| 60-207-00 | Nursing Expense>Repairs & Maint | 2,040.00 | 0.00 | 2,040.00 |
| 70-207-00 | Dietary Expense>Repairs & Maint | 2,074.00 | 0.00 | 2,074.00 |
| 75-207-00 | Maintenance Expense>Repairs & Maint | 12,627.00 | 0.00 | 12,627.00 |
| Subtotal [6A] | Repairs and Maintenance | 16,741.00 | 0.00 | 16,741.00 |
| Subgroup : [6B] | Heat | | | |
| 76-227-00 | Utility Expense>Gas | 32,550.00 | 0.00 | 32,550.00 |
| Subtotal [6B] | Heat | 32,550.00 | 0.00 | 32,550.00 |
| Subgroup : [6C] | Light & Power | | | |
| 76-228-00 | Utility Expense>Electric | 122,545.00 | 0.00 | 122,545.00 |
| Subtotal [6C] | Light & Power | 122,545.00 | 0.00 | 122,545.00 |
| Subgroup : [6D] | Water | | | |
| 76-229-00 | Utility Expense>Water/Sewer | 32,073.00 | 0.00 | 32,073.00 |
| Subtotal [6D] | Water | 32,073.00 | 0.00 | 32,073.00 |
| Subgroup : [6E] | Equipment Lease | | | |
| Marcum 104 | Equipment Lease | 0.00 | 6,566.00 | 6,566.00 |
| | | | RJE - 4 6,566.00 | |
| Subtotal [6E] | Equipment Lease | 0.00 | 6,566.00 | 6,566.00 |
| Subgroup : [6F] | Other | | | |
| 75-183-00 | Maintenance Expense>Supplies | 14,404.00 | 0.00 | 14,404.00 |
| 75-184-00 | Maintenance Expense>Minor Equip & Supplies | 637.00 | 0.00 | 637.00 |
| 75-205-00 | Maintenance Expense>Sanitation & Incineration | 27,477.00 | 0.00 | 27,477.00 |
| 75-217-00 | Maintenance Expense>Extermination | 2,676.00 | 0.00 | 2,676.00 |
| 75-218-00 | Maintenance Expense>Snow Removal | 7,801.00 | 0.00 | 7,801.00 |
| 75-219-00 | Maintenance Expense>Landscaping | 13,031.00 | 0.00 | 13,031.00 |
| 75-220-00 | Maintenance Expense>Fire Drill | 10,440.00 | 0.00 | 10,440.00 |
| 75-700-00 | Maintenance Expense>Contracted Service | 58,268.00 | 0.00 | 58,268.00 |
| 75-700-34 | Maintenance Expense>Contracted Service>COVID19 | 4,097.00 | 0.00 | 4,097.00 |
| Subtotal [6F] | Other | 138,831.00 | 0.00 | 138,831.00 |
| Subgroup : [7D] | Movable Equipment | | | |
| 92-000-00 | Depreciation Expense | 31,256.00 | 0.00 | 31,256.00 |
| Subtotal [7D] | Movable Equipment | 31,256.00 | 0.00 | 31,256.00 |

| | | | | |
|--------------------------|--|-----------------------|-----------------------|-----------------------|
| Subgroup : [9] | Rental Payments | | | |
| 91-121-00 | Property Expense>Rent | 1,111,555.00 | (156,084.00) | 955,471.00 |
| | | | RJE - 10 (151,432.00) | |
| | | | RJE - 11 (4,652.00) | |
| Subtotal [9] | Rental Payments | 1,111,555.00 | (156,084.00) | 955,471.00 |
| Subgroup : [10B] | Real estate taxes paid by lessor | | | |
| 91-161-00 | Property Expense>RE Taxes | (75,906.00) | 151,432.00 | 75,526.00 |
| | | | RJE - 10 151,432.00 | |
| Subtotal [10B] | Real estate taxes paid by lessor | (75,906.00) | 151,432.00 | 75,526.00 |
| Subgroup : [10C] | Personal property taxes | | | |
| 91-261-00 | Property Expense>Personal Prop Taxes | 7,068.00 | 0.00 | 7,068.00 |
| Subtotal [10C] | Personal property taxes | 7,068.00 | 0.00 | 7,068.00 |
| Total [22] | Maintenance and Property | 1,416,713.00 | 1,914.00 | 1,418,627.00 |
| Group : [27] | Interest and Insurance | | | |
| Subgroup : [12D] | Other Interest Expense | | | |
| 94-000-00 | Interest Expense | 14,440.00 | 972.00 | 15,412.00 |
| | | | RJE - 8 972.00 | |
| Subtotal [12D] | Other Interest Expense | 14,440.00 | 972.00 | 15,412.00 |
| Subgroup : [14A] | Insurance on Property | | | |
| 80-162-00 | Admin Expense>Insurance - General Liability & Other | 82,413.00 | 0.00 | 82,413.00 |
| 80-165-00 | Admin Expense>Insurance - Property | 5,701.00 | 4,652.00 | 10,353.00 |
| | | | RJE - 11 4,652.00 | |
| Subtotal [14A] | Insurance on Property | 88,114.00 | 4,652.00 | 92,766.00 |
| Subgroup : [14B] | Insurance of Automobiles | | | |
| 80-167-00 | Admin Expense>Insurance - Auto | 282.00 | 0.00 | 282.00 |
| Subtotal [14B] | Insurance of Automobiles | 282.00 | 0.00 | 282.00 |
| Subgroup : [14C3] | Other | | | |
| 80-163-00 | Admin Expense>Insurance - EPLI | 704.00 | 0.00 | 704.00 |
| 80-164-00 | Admin Expense>Surety Bond | 667.00 | 0.00 | 667.00 |
| Subtotal [14C3] | Other | 1,371.00 | 0.00 | 1,371.00 |
| Total [27] | Interest and Insurance | 104,207.00 | 5,624.00 | 109,831.00 |
| Group : [30] | Statement of Revenue | | | |
| Subgroup : [1A] | Medicaid Residents (CT only) | | | |
| 40-111-00 | Room & Board Revenue>Medicaid | (5,590,752.00) | 0.00 | (5,590,752.00) |
| Subtotal [1A] | Medicaid Residents (CT only) | (5,590,752.00) | 0.00 | (5,590,752.00) |
| Subgroup : [3A] | Medicare Residents (All inclusive) | | | |
| 40-102-00 | Room & Board Revenue>Medicare A | (2,423,534.00) | 0.00 | (2,423,534.00) |
| Subtotal [3A] | Medicare Residents (All inclusive) | (2,423,534.00) | 0.00 | (2,423,534.00) |
| Subgroup : [3B] | Medicare room and board contractual allowance | | | |
| 40-102-14 | Room & Board Revenue>Medicare A>Sequester | (3,704.00) | 0.00 | (3,704.00) |
| Subtotal [3B] | Medicare room and board contractual allowance | (3,704.00) | 0.00 | (3,704.00) |
| Subgroup : [4A] | Private-pay residents and other | | | |
| 40-104-00 | Room & Board Revenue>Private | (819,108.00) | 0.00 | (819,108.00) |
| 40-105-00 | Room & Board Revenue>HMO | (318,723.00) | 0.00 | (318,723.00) |
| 40-109-00 | Room & Board Revenue>Hospice | (43,910.00) | 0.00 | (43,910.00) |
| Subtotal [4A] | Private-pay residents and other | (1,181,741.00) | 0.00 | (1,181,741.00) |
| Subgroup : [4B] | Private-pay room and board contractual allowance | | | |
| 40-105-14 | Room & Board Revenue>HMO>Sequester | 483.00 | 0.00 | 483.00 |
| Subtotal [4B] | Private-pay room and board contractual allowance | 483.00 | 0.00 | 483.00 |
| Subgroup : [5A] | Prescription Drugs - Medicare | | | |
| 41-102-00 | Pharmacy Rev>Medicare A | (142,569.00) | 0.00 | (142,569.00) |
| Subtotal [5A] | Prescription Drugs - Medicare | (142,569.00) | 0.00 | (142,569.00) |
| Subgroup : [5B] | Prescription Drugs - Medicare Contractual Allowance | | | |
| 41-102-01 | Pharmacy Rev>Medicare A>C/A | 142,569.00 | 0.00 | 142,569.00 |
| Subtotal [5B] | Prescription Drugs - Medicare Contractual Allowan | 142,569.00 | 0.00 | 142,569.00 |
| Subgroup : [5C] | Prescription Drugs - Non-medicare | | | |
| 41-105-00 | Pharmacy Rev>HMO | (4,050.00) | 0.00 | (4,050.00) |

| | | | | |
|-------------------------|--|---------------------|-------------|---------------------|
| Subtotal [5C] | Prescription Drugs - Non-medicare | (4,050.00) | 0.00 | (4,050.00) |
| Subgroup : [5D] | Prescription Drugs - Non-medicare Contractual Allowance | | | |
| 41-105-01 | Pharmacy Rev>HMO>C/A | 4,050.00 | 0.00 | 4,050.00 |
| Subtotal [5D] | Prescription Drugs - Non-medicare Contractual All | 4,050.00 | 0.00 | 4,050.00 |
| Subgroup : [7A] | Physical Therapy - Medicare | | | |
| 42-102-00 | PT Revenue>Medicare A | (227,632.00) | 0.00 | (227,632.00) |
| 42-103-00 | PT Revenue>Medicare B | (111,370.00) | 0.00 | (111,370.00) |
| Subtotal [7A] | Physical Therapy - Medicare | (339,002.00) | 0.00 | (339,002.00) |
| Subgroup : [7B] | Physical Therapy - Medicare Contractual Allowance | | | |
| 42-102-01 | PT Revenue>Medicare A>C/A | 227,632.00 | 0.00 | 227,632.00 |
| Subtotal [7B] | Physical Therapy - Medicare Contractual Allowanc | 227,632.00 | 0.00 | 227,632.00 |
| Subgroup : [7C] | Physical Therapy - Non-medicare | | | |
| 42-104-00 | PT Revenue>Private | (2,542.00) | 0.00 | (2,542.00) |
| 42-105-00 | PT Revenue>HMO | (49,240.00) | 0.00 | (49,240.00) |
| 42-111-00 | PT Revenue>Medicaid | (34,396.00) | 0.00 | (34,396.00) |
| Subtotal [7C] | Physical Therapy - Non-medicare | (86,178.00) | 0.00 | (86,178.00) |
| Subgroup : [7D] | Physical Therapy - Non-medicare Contractual Allowance | | | |
| 42-105-01 | PT Revenue>HMO>C/A | 46,898.00 | 0.00 | 46,898.00 |
| 42-111-01 | PT Revenue>Medicaid>C/A | 34,396.00 | 0.00 | 34,396.00 |
| Subtotal [7D] | Physical Therapy - Non-medicare Contractual Allo | 81,294.00 | 0.00 | 81,294.00 |
| Subgroup : [8A] | Speech Therapy - Medicare | | | |
| 44-102-00 | ST Revenue>Medicare A | (91,396.00) | 0.00 | (91,396.00) |
| 44-103-00 | ST Revenue>Medicare B | (63,737.00) | 0.00 | (63,737.00) |
| Subtotal [8A] | Speech Therapy - Medicare | (155,133.00) | 0.00 | (155,133.00) |
| Subgroup : [8B] | Speech Therapy - Medicare Contractual Allowance | | | |
| 44-102-01 | ST Revenue>Medicare A>C/A | 91,396.00 | 0.00 | 91,396.00 |
| Subtotal [8B] | Speech Therapy - Medicare Contractual Allowance | 91,396.00 | 0.00 | 91,396.00 |
| Subgroup : [8C] | Speech Therapy - Non-medicare | | | |
| 44-105-00 | ST Revenue>HMO | (28,492.00) | 0.00 | (28,492.00) |
| 44-111-00 | ST Revenue>Medicaid | (20,945.00) | 0.00 | (20,945.00) |
| Subtotal [8C] | Speech Therapy - Non-medicare | (49,437.00) | 0.00 | (49,437.00) |
| Subgroup : [8D] | Speech Therapy - Non-medicare Contractual Allowance | | | |
| 44-105-01 | ST Revenue>HMO>C/A | 21,087.00 | 0.00 | 21,087.00 |
| 44-111-01 | ST Revenue>Medicaid>C/A | 20,945.00 | 0.00 | 20,945.00 |
| Subtotal [8D] | Speech Therapy - Non-medicare Contractual Allow | 42,032.00 | 0.00 | 42,032.00 |
| Subgroup : [9A] | Occupational Therapy - Medicare | | | |
| 43-102-00 | OT Revenue>Medicare A | (198,062.00) | 0.00 | (198,062.00) |
| 43-103-00 | OT Revenue>Medicare B | (69,110.00) | 0.00 | (69,110.00) |
| Subtotal [9A] | Occupational Therapy - Medicare | (267,172.00) | 0.00 | (267,172.00) |
| Subgroup : [9B] | Occupational Therapy - Medicare Contractual Allowance | | | |
| 43-102-01 | OT Revenue>Medicare A>C/A | 198,062.00 | 0.00 | 198,062.00 |
| Subtotal [9B] | Occupational Therapy - Medicare Contractual Allo | 198,062.00 | 0.00 | 198,062.00 |
| Subgroup : [9C] | Occupational Therapy - Non-medicare | | | |
| 43-104-00 | OT Revenue>Private | (1,610.00) | 0.00 | (1,610.00) |
| 43-105-00 | OT Revenue>HMO | (45,258.00) | 0.00 | (45,258.00) |
| 43-111-00 | OT Revenue>Medicaid | (25,556.00) | 0.00 | (25,556.00) |
| Subtotal [9C] | Occupational Therapy - Non-medicare | (72,424.00) | 0.00 | (72,424.00) |
| Subgroup : [9D] | Occupational Therapy - Non-medicare Contractual Allowance | | | |
| 43-105-01 | OT Revenue>HMO>C/A | 43,225.00 | 0.00 | 43,225.00 |
| 43-111-01 | OT Revenue>Medicaid>C/A | 25,556.00 | 0.00 | 25,556.00 |
| Subtotal [9D] | Occupational Therapy - Non-medicare Contractual | 68,781.00 | 0.00 | 68,781.00 |
| Subgroup : [10A] | Other - Medicare | | | |
| 47-103-00 | Other Ancillary Rev>Medicare B | (5,270.00) | 0.00 | (5,270.00) |
| 52-102-00 | Revenue Adjustments>Medicare A | (18,721.00) | 0.00 | (18,721.00) |
| Subtotal [10A] | Other - Medicare | (23,991.00) | 0.00 | (23,991.00) |
| Subgroup : [10B] | Other - Non-medicare | | | |
| 47-105-00 | Other Ancillary Rev>HMO | (305.00) | 0.00 | (305.00) |
| 47-111-00 | Other Ancillary Rev>Medicaid | (566.00) | 0.00 | (566.00) |

| | | | | |
|---|--|------------------------|-----------------|------------------------|
| 47-111-01 | Other Ancillary Rev>Medicaid>C/A | 343.00 | 0.00 | 343.00 |
| 47-208-00 | Other Ancillary Rev>Equip Rental | (119.00) | 0.00 | (119.00) |
| 51-111-34 | Other Rev>Medicaid>COVID19 | (222,349.00) | 0.00 | (222,349.00) |
| 52-105-00 | Revenue Adjustments>Commercial HMO | (29,609.00) | 0.00 | (29,609.00) |
| 52-109-00 | Revenue Adjustments>Hospice | (814.00) | 0.00 | (814.00) |
| 52-111-00 | Revenue Adjustments>Medicaid | (12,623.00) | 0.00 | (12,623.00) |
| 52-123-00 | Revenue Adjustments>Ancillary | 15,029.00 | 0.00 | 15,029.00 |
| Subtotal [10B] | Other - Non-medicare | (251,013.00) | 0.00 | (251,013.00) |
| Subgroup : [15] Interest Income | | | | |
| 51-160-00 | Other Rev>Interest | 966.00 | (972.00) | (6.00) |
| Subtotal [15] | Interest Income | 966.00 | (972.00) | (6.00) |
| Subgroup : [18] Other Revenue | | | | |
| 51-034-34 | Other Rev>PPP>COVID19 | (911,900.00) | 0.00 | (911,900.00) |
| 51-100-00 | Other Rev>Miscellaneous | (26.00) | 0.00 | (26.00) |
| 51-178-00 | Other Rev>Food | (12.00) | 0.00 | (12.00) |
| 51-188-00 | Other Rev>Bounced Check fee | (30.00) | 0.00 | (30.00) |
| 51-818-00 | Other Rev>Medical Records | (608.00) | 0.00 | (608.00) |
| 80-700-00 | Admin Expense>Contracted Service | (19,015.00) | 0.00 | (19,015.00) |
| Subtotal [18] | Other Revenue | (931,591.00) | 0.00 | (931,591.00) |
| Total [30] | Statement of Revenue | (10,665,026.00) | (972.00) | (10,665,998.00) |
| Group : [31-32] Assets | | | | |
| Subgroup : [A1] Cash | | | | |
| 10-001-02 | Cash>Clearing>Payroll | 1,216.00 | 0.00 | 1,216.00 |
| 10-010-96 | Cash>Operating>New London | 804,853.00 | 0.00 | 804,853.00 |
| 10-014-00 | Cash>Petty Cash Facility | 300.00 | 0.00 | 300.00 |
| 10-014-96 | Cash>PettyCash>New London | 36,453.00 | 0.00 | 36,453.00 |
| 10-015-00 | Cash>Petty Cash PNA | 500.00 | 0.00 | 500.00 |
| 10-060-96 | Cash>Resident Trust>New London | 110,494.00 | 0.00 | 110,494.00 |
| 10-061-00 | Cash>Care Cost | 5,000.00 | 0.00 | 5,000.00 |
| Subtotal [A1] | Cash | 958,816.00 | 0.00 | 958,816.00 |
| Subgroup : [A2] Resident Accounts Receivable | | | | |
| 11-102-00 | Accounts Receivable>Medicare A | 262,930.00 | 0.00 | 262,930.00 |
| 11-102-70 | Accounts Receivable>Medicare A>Old A/R | 47,427.00 | 0.00 | 47,427.00 |
| 11-103-70 | Accounts Receivable>Medicare B>Old A/R | 17,577.00 | 0.00 | 17,577.00 |
| 11-104-00 | Accounts Receivable>Private | 431,092.00 | 0.00 | 431,092.00 |
| 11-104-70 | Accounts Receivable>Private>Old A/R | 188,207.00 | 0.00 | 188,207.00 |
| 11-105-00 | Accounts Receivable>HMO | 95,002.00 | 0.00 | 95,002.00 |
| 11-105-70 | Accounts Receivable>HMO>Old A/R | 32,672.00 | 0.00 | 32,672.00 |
| 11-109-00 | Accounts Receivable>Hospice | (4,415.00) | 0.00 | (4,415.00) |
| 11-109-70 | Accounts Receivable>Hospice>Old A/R | (6,224.00) | 0.00 | (6,224.00) |
| 11-111-00 | Accounts Receivable>Medicaid | 705,532.00 | 0.00 | 705,532.00 |
| 11-111-70 | Accounts Receivable>Medicaid>Old A/R | 52,889.00 | 0.00 | 52,889.00 |
| 11-112-00 | Accounts Receivable>Income | 153,172.00 | 0.00 | 153,172.00 |
| 11-112-70 | Accounts Receivable>Income>Old A/R | 21,147.00 | 0.00 | 21,147.00 |
| 11-120-00 | Accounts Receivable>Allow for Doubtful Accts | (235,786.00) | 0.00 | (235,786.00) |
| 11-122-00 | Accounts Receivable>Medicare Colns Write Off | 20,759.00 | 0.00 | 20,759.00 |
| 11-123-00 | Accounts Receivable>Ancillary | 42,879.00 | 0.00 | 42,879.00 |
| 11-191-00 | Accounts Receivable>Allowance Purchased A/R | (265,133.00) | 0.00 | (265,133.00) |
| Subtotal [A2] | Resident Accounts Receivable | 1,559,727.00 | 0.00 | 1,559,727.00 |
| Subgroup : [A5] Prepaid Expenses | | | | |
| 12-000-00 | Prepaid Expenses | 23,198.00 | 0.00 | 23,198.00 |
| 12-121-00 | Prepaid Expenses>Rent | (168,007.00) | 0.00 | (168,007.00) |
| 12-124-00 | Prepaid Expenses>Insurance | 166,143.00 | 0.00 | 166,143.00 |
| 12-126-00 | Prepaid Expenses>Taxes | 5,554.00 | 0.00 | 5,554.00 |
| Subtotal [A5] | Prepaid Expenses | 26,888.00 | 0.00 | 26,888.00 |
| Subgroup : [B4] Leasehold Improvements | | | | |
| 14-131-00 | Fixed Assets>Leasehold Improvements | 288,011.00 | 0.00 | 288,011.00 |
| 15-131-00 | Accum Depn>Leasehold Improvements | (72,465.00) | 0.00 | (72,465.00) |
| Subtotal [B4] | Leasehold Improvements | 215,546.00 | 0.00 | 215,546.00 |
| Subgroup : [B5] Non-Movable Equipment | | | | |
| 14-132-00 | Fixed Assets>Furniture, Fixtures and Equipment | 21,509.00 | 0.00 | 21,509.00 |
| 14-305-00 | Fixed Assets>Sales Use Tax | 1,637.00 | 0.00 | 1,637.00 |
| 15-132-00 | Accum Depn>Furniture, Fixtures and Equipment | (9,862.00) | 0.00 | (9,862.00) |
| 15-305-00 | Accum Depn>Sales Use Tax | (188.00) | 0.00 | (188.00) |

| | | | | |
|-------------------------|--|-----------------------|-------------|-----------------------|
| Subtotal [B5] | Non-Movable Equipment | 13,096.00 | 0.00 | 13,096.00 |
| Subgroup : [B6] | Movable Equipment | | | |
| 14-133-00 | Fixed Assets>Medical Equipment | 46,400.00 | 0.00 | 46,400.00 |
| 14-134-00 | Fixed Assets>Computer Hardware | 27,004.00 | 0.00 | 27,004.00 |
| 15-133-00 | Accum Depn>Medical Equipment | (17,941.00) | 0.00 | (17,941.00) |
| 15-134-00 | Accum Depn>Computer Hardware | (15,242.00) | 0.00 | (15,242.00) |
| Subtotal [B6] | Movable Equipment | 40,221.00 | 0.00 | 40,221.00 |
| Subgroup : [B9] | Other Fixed Assets | | | |
| 14-136-00 | Fixed Assets>CIP | 166,764.00 | 0.00 | 166,764.00 |
| Subtotal [B9] | Other Fixed Assets | 166,764.00 | 0.00 | 166,764.00 |
| Subgroup : [D2] | Escrow Deposits | | | |
| 10-300-00 | Cash>Escrow | 8,498.00 | 0.00 | 8,498.00 |
| Subtotal [D2] | Escrow Deposits | 8,498.00 | 0.00 | 8,498.00 |
| Subgroup : [D6] | Loans to Owners or Related Parties | | | |
| 27-000-31 | Due To/(From)>Salmon Partners | 172.00 | 0.00 | 172.00 |
| 27-000-84 | Due To/(From)>930 Mill Hill Realty | 350,167.00 | 0.00 | 350,167.00 |
| 27-000-87 | Due To/(From)>Torrington | 47.00 | 0.00 | 47.00 |
| 27-000-90 | Due To/(From)>West Haven | 836.00 | 0.00 | 836.00 |
| 27-000-91 | Due To/(From)>Waterbury | 752.00 | 0.00 | 752.00 |
| 27-000-92 | Due To/(From)>Regal Care Management Group | 974,806.00 | 0.00 | 974,806.00 |
| 27-000-93 | Due To/(From)>RC Holdings | 271,897.00 | 0.00 | 271,897.00 |
| 27-000-97 | Due To/(From)>Realty - Norwich | 57,236.00 | 0.00 | 57,236.00 |
| 27-000-98 | Due To/(From)>Realty - New London | 457,165.00 | 0.00 | 457,165.00 |
| 27-315-00 | Due To/(From)>Fairview at Southport | 254,618.00 | 0.00 | 254,618.00 |
| 27-316-00 | Due To/(From)>Fairview at Greenwich | 96,907.00 | 0.00 | 96,907.00 |
| 27-406-00 | Due To/(From)>Eitan Rubin | 100,000.00 | 0.00 | 100,000.00 |
| Subtotal [D6] | Loans to Owners or Related Parties | 2,564,603.00 | 0.00 | 2,564,603.00 |
| Subgroup : [D7] | Other Assets | | | |
| 27-172-00 | Due To/(From)>Vendor | 10,582.00 | 0.00 | 10,582.00 |
| Subtotal [D7] | Other Assets | 10,582.00 | 0.00 | 10,582.00 |
| Total [31-32] | Assets | 5,564,741.00 | 0.00 | 5,564,741.00 |
| Group : [33-34] | Liabilities | | | |
| Subgroup : [A1] | Trade Accounts Payable | | | |
| 20-000-00 | Accounts Payable | (947,488.00) | 0.00 | (947,488.00) |
| 21-350-00 | Other Current Payables>Resident Funds | (110,494.00) | 0.00 | (110,494.00) |
| 21-353-00 | Other Current Payables>Resident Refunds | (87.00) | 0.00 | (87.00) |
| 21-884-00 | Other Current Payable>Disability & Other Insurance | (577.00) | 0.00 | (577.00) |
| Subtotal [A1] | Trade Accounts Payable | (1,058,646.00) | 0.00 | (1,058,646.00) |
| Subgroup : [A4] | Accrued Payroll | | | |
| 23-000-00 | Accrued Wages & Related | (63,331.00) | 0.00 | (63,331.00) |
| 23-157-00 | Accrued Expenses>PTO | (200,183.00) | 0.00 | (200,183.00) |
| Subtotal [A4] | Accrued Payroll | (263,514.00) | 0.00 | (263,514.00) |
| Subgroup : [A6] | Accrued Payroll Taxes Payable | | | |
| 23-156-00 | Accrued Wages & Related>PR Taxes | (4,523.00) | 0.00 | (4,523.00) |
| Subtotal [A6] | Accrued Payroll Taxes Payable | (4,523.00) | 0.00 | (4,523.00) |
| Subgroup : [A7] | Medicare Final Settlement Payable | | | |
| 27-102-00 | Due To/(From)>Medicare A | (39.00) | 0.00 | (39.00) |
| Subtotal [A7] | Medicare Final Settlement Payable | (39.00) | 0.00 | (39.00) |
| Subgroup : [A12] | Other Current Liabilities | | | |
| 21-149-09 | Other Current Payables>Misc. PR Deduction>401k | (84.00) | 0.00 | (84.00) |
| 24-000-00 | Accrued Expenses | (1,208,130.00) | 0.00 | (1,208,130.00) |
| 24-162-00 | Accrued Expenses>Insurance - General Liability & Otr | (63,167.00) | 0.00 | (63,167.00) |
| 24-163-00 | Accrued Expenses>Insurance - EPLI | (2,376.00) | 0.00 | (2,376.00) |
| 24-167-00 | Accrued Expenses>Insurance - Auto | (188.00) | 0.00 | (188.00) |
| 24-285-00 | Accrued Expenses>Year End Adjustments | (3,478.00) | 0.00 | (3,478.00) |
| 24-881-00 | Accrued Expenses>Workers Comp | (73,701.00) | 0.00 | (73,701.00) |
| 25-102-34 | Deferred Revenue>Medicare>COVID19 | (981,761.00) | 0.00 | (981,761.00) |
| 25-111-34 | Deferred Revenue>Medicaid>COVID19 | (191,848.00) | 0.00 | (191,848.00) |
| Subtotal [A12] | Other Current Liabilities | (2,524,733.00) | 0.00 | (2,524,733.00) |
| Subgroup : [B3] | Loans from Owners or Related Parties | | | |
| 27-000-41 | Due To/(From)>Sky View | (1,737.00) | 0.00 | (1,737.00) |

| | | | | |
|------------------------|---|-----------------------|-------------|-----------------------|
| 27-000-88 | Due To/(From)>New Haven | (13,249.00) | 0.00 | (13,249.00) |
| 27-000-89 | Due To/(From)>Prospect | (1,066.00) | 0.00 | (1,066.00) |
| 27-000-95 | Due To/(From)>Norwich | (1,163,920.00) | 0.00 | (1,163,920.00) |
| 27-152-00 | Due To/(From)>Employee | (4,292.00) | 0.00 | (4,292.00) |
| 27-400-00 | Due to/(from)>Eli Mirlis | (195,000.00) | 0.00 | (195,000.00) |
| Subtotal [B3] | Loans from Owners or Related Parties | (1,379,264.00) | 0.00 | (1,379,264.00) |
| Subgroup : [B4] | Other Long-Term Liabilities | | | |
| 27-105-00 | Due To/(From)>HMO | (50,789.00) | 0.00 | (50,789.00) |
| 27-109-00 | Due To/(From)>Hospice | (734.00) | 0.00 | (734.00) |
| 27-111-00 | Due To/(From)>Medicaid | (72,977.00) | 0.00 | (72,977.00) |
| 28-127-00 | Due To>Old Owner | (7,477.00) | 0.00 | (7,477.00) |
| Subtotal [B4] | Other Long-Term Liabilities | (131,977.00) | 0.00 | (131,977.00) |
| Total [33-34] | Liabilities | (5,362,696.00) | 0.00 | (5,362,696.00) |
| Group : [35] | Equity | | | |
| Subgroup : [B1] | Owners' Capital | | | |
| 31-000-85 | Partner's Equity>All Partners>Capital Contributions | 200,000.00 | 0.00 | 200,000.00 |
| 31-000-86 | Partner's Equity>All Partners>Capital Draws | 67,808.00 | 0.00 | 67,808.00 |
| 31-400-86 | Partners' Equity>Eli Mirlis>CapitalDraws | 14,000.00 | 0.00 | 14,000.00 |
| 31-408-86 | Partners' Equity>Shannon Mirlis>Capital Draws | 147,000.00 | 0.00 | 147,000.00 |
| Subtotal [B1] | Owners' Capital | 428,808.00 | 0.00 | 428,808.00 |
| Subgroup : [B5] | Cumulated Earnings | | | |
| 30-000-00 | Retained Earnings | (168,747.00) | 0.00 | (168,747.00) |
| Subtotal [B5] | Cumulated Earnings | (168,747.00) | 0.00 | (168,747.00) |
| Total [35] | Equity | 260,061.00 | 0.00 | 260,061.00 |
| | NET (INCOME) LOSS | 0.00 | 0.00 | 0.00 |
| | Sum of Account Groups | 0.00 | 0.00 | 0.00 |

Client: **88 Clark Operating, LLC**
 Engagement: **Medicaid - 88 Clark Operating, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|---|--|---------------------|------------------|------------------|
| Reclassifying Journal Entries JE # 1 | | E.02a | | |
| To reclass other benefits | | | | |
| 85-245-00 | Employee Benefits Expense>Background | | 3,084.00 | |
| Marcum 101 | Employee Food | | 1,207.00 | |
| Marcum 102 | Flowers, cards, etc. | | 1,418.00 | |
| Marcum 103 | Holiday Party | | 412.00 | |
| Marcum 107 | Discriminatory Bonus | | 500.00 | |
| Marcum 108 | Employee Relations | | 2,673.00 | |
| Marcum 112 | Admin & General> COVID Related Expense | | 5,280.00 | |
| 60-883-00 | Nursing Expense>Other Benefits | | | 10,766.00 |
| 61-883-00 | Nursing Admin Expense>Other Benefits | | | 281.00 |
| 69-883-00 | Social Services Expense>Other Benefits | | | 1,215.00 |
| 70-883-00 | Dietary Expense>Other Benefits | | | 410.00 |
| 71-883-00 | Activity Expense>Other Benefits | | | 614.00 |
| 74-883-00 | Housekeeping & Laundry Expense>Other | | | 329.00 |
| 75-883-00 | Maintenance Expense>Other Benefits | | | 959.00 |
| 80-883-00 | Admin Expense>Other Benefits | | | |
| Marcum 113 | Indirect COVID Expense | | | |
| Total | | | 14,574.00 | 14,574.00 |
| Reclassifying Journal Entries JE # 2 | | E.04 | | |
| To reclass Accounting fees to correct line | | | | |
| 80-240-00 | Admin Expense>Professional Fees | | 56,400.00 | |
| 80-239-00 | Admin Expense>Accounting Fees | | | 56,400.00 |
| Total | | | 56,400.00 | 56,400.00 |
| Reclassifying Journal Entries JE # 3 | | N.01a | | |
| To reclass cell phone expense from telephone expense | | | | |
| Marcum 106 | Cell Phone | | 58.00 | |
| Total | | | 58.00 | 58.00 |
| Reclassifying Journal Entries JE # 4 | | D>01 | | |
| To reclass equipment leases from from equipment rental | | | | |
| Marcum 104 | Equipment Lease | | 6,566.00 | |
| 60-208-00 | Nursing Expense>Equip-Rental | | | 5,685.00 |
| 80-208-00 | Admin Expense>Equip-Rental | | | 881.00 |
| Total | | | 6,566.00 | 6,566.00 |
| Reclassifying Journal Entries JE # 5 | | E.03 | | |
| To reclass legal and accounting fees into correct line of cost report | | | | |
| 80-238-00 | Admin Expense>Legal Fees | | 21,943.00 | |
| 80-239-00 | Admin Expense>Accounting Fees | | 14,037.00 | |
| 80-240-00 | Admin Expense>Professional Fees | | | 35,980.00 |
| Total | | | 35,980.00 | 35,980.00 |
| Reclassifying Journal Entries JE # 7 | | D.01 | | |
| To Reclass Dental Fees to Correct Line of Cost Report | | | | |
| Marcum 111 | Dentist | | 4,500.00 | |
| 60-206-00 | Nursing Expense>Clinical Services | | | 4,500.00 |
| Total | | | 4,500.00 | 4,500.00 |
| Reclassifying Journal Entries JE # 8 | | D.01 - Tab S | | |

Client: **88 Clark Operating, LLC**
 Engagement: **Medicaid - 88 Clark Operating, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|--|--|-------------|-------------------|-------------------|
| To reclass interest expense to correct line of the cost report | | | | |
| 94-000-00 | Interest Expense | | 972.00 | |
| 51-160-00 | Other Rev>Interest | | | 972.00 |
| Total | | | 972.00 | 972.00 |
| Reclassifying Journal Entries JE # 9 | | | | |
| | | D.04 | | |
| To reclass contract nursing to correct line of the cost report | | | | |
| Marcum 114 | Contract LPN | | 138,212.00 | |
| 60-700-34 | Nursing Expense>Contracted Service>COVID19 | | | 138,212.00 |
| Total | | | 138,212.00 | 138,212.00 |
| Reclassifying Journal Entries JE # 10 | | | | |
| | | E.08 | | |
| To reclass real estate taxes into correct line of cost report | | | | |
| 91-161-00 | Property Expense>RE Taxes | | 151,432.00 | |
| 91-121-00 | Property Expense>Rent | | | 151,432.00 |
| Total | | | 151,432.00 | 151,432.00 |
| Reclassifying Journal Entries JE # 11 | | | | |
| | | G.01 | | |
| To reclass property insurance to correct line of cost report | | | | |
| 80-165-00 | Admin Expense>Insurance - Property | | 4,652.00 | |
| 91-121-00 | Property Expense>Rent | | | 4,652.00 |
| Total | | | 4,652.00 | 4,652.00 |