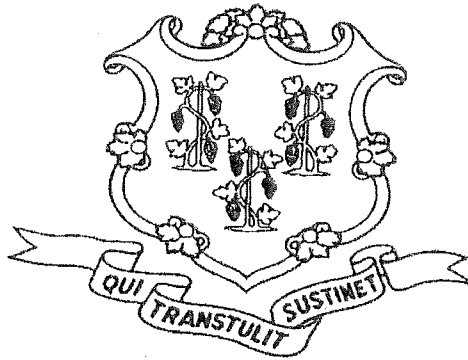


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing	
Address (No. & Street, City, State, Zip Code) 93 W Town Street, Norwich, CT 06360	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

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

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute	859-C	9/30/2019	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		Period Covered: From 10/1/2018	To 9/30/2019
Address of Facility 93 W Town Street, Norwich, CT 06360			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/6/2020
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-889-2614		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nur			Address (No. & Street, City, State, Zip) 93 W Town Street, Norwich, CT 06360		
License Numbers:		CCNH 859-C	RHNS	(Specify)	Medicare Provider No. 07-5079
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
N/A					
Administrator					
Name of Administrator John Miller			Nursing Home Administrator's License No.:	1866	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/A					

General Information and Questionnaire Corporate Owners

Name of Facility 93 W Main Operating, LLC d/b/a Norwich St	License No. 859-C	Report for Year Ended 9/30/2019	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire
Related Parties*

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute	License No. 859-C	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Page 22 / Line 9	1,464,430	788,468
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Page 22 / Line 10b	122,048	122,617
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13 / Line 5a	604,216	604,216
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13 / Line 9a	114,394	114,394
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13 / Line 10a	631,920	631,920
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub	License No. 859-C	Report for Year Ended 9/30/2019	Page 5	of 37
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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	
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N			859-C	9/30/2019			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
Pitney Bowes Global Finance, PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	08/29/09	Open Ended	646		646	
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***	646

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

General Information and Questionnaire
Accounting Basis

Name of Facility 93 W Main Operating, LLC d/b/a	License No. 859-C	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Roth & Co	100 Central Ave, Farmingdale, NJ 07727
3 PDR CPAs	4023 Tampa Road, Suite 2000, Oldsmar, FL 34677
4	

Services Provided by This Firm (*describe fully*)

1 Management Advisory Services / Cost Report Preparation	\$ 18,345
2 Monthly Retainer Fee / Financial Review	\$ 17,700
3 401k Audit	\$ 12,500
4	\$
	Charge for Services Provided
	\$ 48,545

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 Pepper Hamilton LLP	609-452-0808
2 Donna R. Skaats	860-886-9322
3 Murtha Cullina LLP	860-240-6000
4 Norwich Probate Court	860-887-2160
5 Treasurer State of Connecticut	860-702-3000

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

1 301 Carnegie Center, Suite 400, Princeton, NJ 08540
 2 116 Sachem St, Norwich, CT 06360
 3 185 Asylum Street, Fl 29, Hartford, CT 06103
 4 100 Broadway I, Norwich, CT 06360
 5 55 Elm St #2, Hartford, CT 06106

Services Provided by This Firm (*describe fully*)

1 Modification to Loan (Disallowed)	\$ 1,550
2 Collections (Disallowed on Pg 28)	\$ 1,799
3 General Healthcare Regulatory	\$ 870
4 Conservatorship (Disallowed on Pg 28)	\$ 562
5 Conservatorship (Disallowed on Pg 28)	\$ 281
	Charge for Services Provided
	\$ 5,062

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 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		License No. 859-C			Report for Year Ended 9/30/2019				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	120	120			120	120			120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	114	114			114	114			116	116		
B. As of midnight of THIS report period	104	104			116	116			104	104		
3. Total Number of Days Care Provided During Period												
A. Medicare	8,269	8,269			6,384	6,384			1,885	1,885		
B. Medicaid (Conn.)	22,980	22,980			17,562	17,562			5,418	5,418		
C. Medicaid (other states)												
D. Private Pay	6,442	6,442			4,578	4,578			1,864	1,864		
E. State SSI for RCH												
F. Other (Specify) Insurance, HMO & Hospice	3,228	3,228			2,431	2,431			797	797		
G. Total Care Days During Period (3A thru F)	40,919	40,919			30,955	30,955			9,964	9,964		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	227	227			155	155			72	72		
B. Other Bed Reserve Days	22	22			8	8			14	14		
5. Total Resident Days (3G + 4A + 4B)	41,168	41,168			31,118	31,118			10,050	10,050		

Schedule of Resident Statistics (Cont'd)

Name of Facility 93 W Main Operating, LLC d/b/a Norwich S			License No. 859-C			Report for Year Ended 9/30/2019			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	20	58		26									
Per Diem Rate													
a. One bed rm.	Various	183.33		405.00									
b. Two bed rms.	Various	183.33		385.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								4,433	4,433				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								98	98				
2. Restorative Treatments								878	878				
C. Other								27,537	27,537				
D. Total Physical Therapy Treatments								32,946	32,946				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								625	625				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								4	4				
2. Restorative Treatments								39	39				
C. Other								2,324	2,324				
D. Total Speech Therapy Treatments								2,992	2,992				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								3,226	3,226				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								84	84				
2. Restorative Treatments								752	752				
C. Other								30,383	30,383				
D. Total Occupational Therapy Treatments								34,445	34,445				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N	859-C	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	245,154	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	112,786	2,086				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	147,863	5,395				
5. Dietary Service						
a. Head Dietitian	60,559	2,086				
b. Food Service Supervisor	62,201	2,086				
c. Dietary Workers	263,604	20,216				
6. Housekeeping Service						
a. Head Housekeeper	26,336	1,043				
b. Other Housekeeping Workers	170,136	13,162				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	62,049	2,086				
b. Other Maintenance Workers	64,885	3,559				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	167,839	13,818				
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	227,643	4,177				
b. RN						
1. Direct Care	617,294	18,628				
2. Administrative**	261,419	10,397				
c. LPN						
1. Direct Care	980,708	36,936				
2. Administrative**						
d. Aides and Attendants	1,415,780	87,958				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	157,406	8,025				
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	100,678	3,970				
n. Marketing	16,097	521				
o. Other (Specify)						
See Attached Schedule	100,333	5,832				
<i>A-13. Total Salary Expenditures</i>	5,260,770	244,067				

* 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	\$ 41,834	2,277				
Admissions	55,468	3,479				
Respiratory Therapist (Disallowed on Pg 28a)	3,031	76				
Total	\$ 100,333	5,832	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapist (Disallowed on Pg 28a)	\$ 3,446	19				
Peripheral / Midline Insertion (Disallowed on Pg 28a)	18,864	79				
Pulmonary Consultant (Disallowed on Pg 28a)	9,638	39				
Total	\$ 31,948	137	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing				859-C	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing				859-C	9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
John Miller	245,154			Non Discriminatory	Administrator	2,086	A2			
Section IV - Assistant Administrators										
Michelle C. Quattrocchi	112,786			Non Discriminatory	Assistant Administrator	2,086	A3			

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
93 W Main Operating, LLC d/b/a Norwich Sub-Acu	859-C	9/30/2019	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	6,460	64	Est			
3. Pharmacist	690	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	604,216	8,237				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,000	553				
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	114,394	748				
b. Other						
10. Occupational Therapist						
a. Resident Care	631,920	8,611				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	6,000	Monthly Fee				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	31,948	137				
B-13 Total Fees Paid in Lieu of Salaries	1,467,628	18,350				

* 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 93 W Main Operating, LLC d/b/a Norwich Sub-Acute an		License No. 859-C		Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Integra Scripts, 160 Airport Rd Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Yahya Qureshi, 12 Case St Suite 103 Norwich CT 06360	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
HC Consulting, PO Box 265 Waterbury CT 06720	MDS Consulting (RN Admin)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Olimpia Radu, 15 Summit Farm Dr East Greenwich RI 02818	Pulmonary Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas, 101 North Plains Industrial Rd Wallingford CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management, 174 Scott Rd Prospect CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medwiz, 167 Route 304 Bardonia NY 10954	Peripheral / Midline Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-A	859-C	9/30/2019		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 82,474	82,474			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 466,398	466,398			
5. Health Insurance	\$ 445,220	445,220			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 6,456	6,456			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 134,114	134,114			
d. Accounting and Auditing	\$ 48,545	48,545			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 5,062	5,062			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 22,377	22,377			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 5,352	5,352			
2. Cellular Phones	\$ 893	893			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250			
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	\$ 628,793	628,793			
Subtotal	\$ 1,845,934	1,845,934			

* 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)
	-		
Background Checks	\$ 6,006		
Training and Education	450		
Total	\$ 6,456	\$ -	\$ -

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
93 W Main Operating, LLC d/b/a Norwich Sub-Acute a	859-C	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,845,934	1,845,934		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 267	267			
2. Holiday Parties for Staff	\$ 1,385	1,385			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 6,517	6,517			
5. Education Expenses Related to Seminars and Conventions	\$ 1,561	1,561			
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>)	\$ 758	758			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 15,717	15,717			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,433	3,433			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 740	740			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 85	85			
9. Subscriptions	\$ 574	574			
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>)	\$ 245,584	245,584			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 15,065	15,065			
C-14 Total Administrative & General Expenditures	\$	2,137,620	2,137,620		

* 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)	\$ 15,717		
Total Other Advertising	\$ 15,717	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CTAHF Dues	\$ 700		
ICNC Dues	40		
Total Dues	\$ 740	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 752		
Late Fees (Disallowed on Pg 28a)	3,797		
Bank Fees (\$1,978 Disallowed on Pg 28a)	3,896		
Employee Food (Disallowed on Pg 28a)	1,604		
Employee Relations (Disallowed on Pg 28a)	5,016		
Total Other Administrative and General	\$ 15,065	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility 93 W Main Operating, LLC d/b/a Norwic	License No. 859-C	Report for Year Ended 9/30/2019	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute		859-C	9/30/2019	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 334,650	334,650			
2. Non-Food Supplies	\$ 17,492	17,492			
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)	\$ 352,142	352,142			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute ar		859-C	9/30/2019	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) Laundry Supplies	\$	17,763	17,763		
3D. Total Laundry Expenditures (3a + b + c)	\$	17,763	17,763		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-		859-C	9/30/2019		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. \$	27,537	27,537		
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)		\$	27,537	27,537		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Medwiz	\$	481,696	481,696		
b.	Medicine Cabinet Drugs	\$	13,906	13,906		
c.	Medical and Therapeutic Supplies	\$	146,397	146,397		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	2,412	2,412		
f.	X-rays and Related Radiological Procedures***	\$	14,567	14,567		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	64,083	64,083		
i.	Recreation	\$	21,225	21,225		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	27,236	27,236		
5M. Total Resident Care Expenditures (5a - 5j)		\$	771,522	771,522		

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense on Page 29 of the Cost Report.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Sanitation & Incineration	\$ 205		
Equipment Rental (Disallowed on Pg 29a)	22,502		
Data Processing	3,929		
Equipment Cleaning	600		
Total Other Resident Care	\$ 27,236	\$ -	\$ -

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

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing			License No. 859-C		Report for Year Ended 9/30/2019			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
LTC Consulting Services	7 Randolph Road, Howell, NJ, 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing and Fiscal Services	197,800			16	m11
Sterling Superior Services	PO Box 62 Bozrah, Ct 06334	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	12,715			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
On-Time IT Solutions Inc	154 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	29,580			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
93 W Main Operating, LLC d/b/a Norwich Su	859-C	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 32,642	32,642				
b. Heat	\$ 52,472	52,472				
c. Light & Power	\$ 161,147	161,147				
d. Water	\$ 79,920	79,920				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 646	646				
f. Other (<i>itemize</i>)	\$ 75,744	75,744				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 402,571	402,571				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 66,544	66,544				
c. Non-Movable Equipment	\$ 8,418	8,418				
d. Movable Equipment	\$ 26,244	26,244				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 101,206	101,206				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,464,430	1,464,430				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 122,048	122,048				
c. Personal property taxes	\$ 33,535	33,535				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,721,219	1,721,219				

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

Depreciation Schedule

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing				License No. 859-C			Report for Year Ended 9/30/2019			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period				15,542		15,542		N/A	N/A				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period				4,960,640		4,960,640	4,356,720	S/L	Various	65,279			
2. Disposals (attach schedule)				(1,450)		(1,450)	(97)						
3. Acquired during this report period (attach schedule)				20,043		20,043		S/L	Various	1,265			
B-4. Subtotal											66,544		
C. Non-Movable Equipment													
1. Acquired prior to this report period				145,298		145,298	136,880	S/L	Various	8,418			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal											8,418		
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2013 Chevy Express		X		3	2013	42,663		42,663	42,663	S/L	5		
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,819,941		1,819,941	1,694,544	S/L	Various	24,300	
b. Disposals (attach schedule)				Var	Var	(48,302)		(48,302)	(9,257)				
c. Acquired during this report period (attach schedule)				Var	Var	6,919		6,919		S/L	Various	1,944	
D-3. Subtotal													26,244
E. Total Depreciation													101,206

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/2/2018	Fire Door	\$ 2,179	20	\$ 109
10/10/2018	Fire Door	471	20	24
11/16/2018	Fire Door	4,358	20	218
2/12/2019	Quick Response sprinkler head	2,310	15	154
2/26/2019	architectural services	9,400	15	627
9/4/2019	smoke detectors	1,325	10	133
Total additions for Building Improvements		\$ 20,043		\$ 1,265 *
Deletions:				
12/31/2018	Repace Piping to Hot Water Storage	\$ (1,450)		
Total deletions for Building Improvements		\$ (1,450)		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N			859-C		9/30/2019			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2019
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	Net Book Value
Land										
Per 2010 Cost Report	<u>15,542</u>									15,542
Total Land	<u>15,542</u>									<u>15,542</u>
Building & Building Improvements										
Prior to 2004	3,659,581	S/L	VAR	-	3,659,581	-	3,659,581	-	3,659,581	-
2004 Additions	22,347	S/L	10	-	22,347	-	22,347	-	22,347	-
2005 Additions	73,320	S/L	10	-	73,320	-	73,320	-	73,320	-
2006 Additions	34,430	S/L	5	-	34,430	-	34,430	-	34,430	-
2008 Additions	169,987	S/L	10	4,250	158,757	11,230	169,987	-	169,987	0
2010 Additions	47,739	S/L	10	1,194	38,191	4,774	42,965	4,774	47,739	(0)
2011 Additions	246,914	S/L	Var	5,509	143,239	22,037	165,276	22,037	187,313	59,601
<i>Total prior to 2012</i>	<u>4,254,318</u>			<u>10,952</u>	<u>4,129,865</u>	<u>38,041</u>	<u>4,167,906</u>	<u>26,811</u>	<u>4,194,717</u>	<u>59,601</u>
2012 Additions										
WALLPAPER AND PAINT 6 ROOMS	5,397	S/L	5	-	5,397	-	5,397	-	5,397	(0)
ELECTRICAL ADDITIONS	3,084	S/L	20	39	848	154	1,002	154	1,156	1,928
PAINTING/WALLPAPERING WEST WING	6,590	S/L	5	-	6,590	-	6,590	-	6,590	0
PAINTING/WALLPAPERING	3,385	S/L	5	-	3,386	-	3,386	-	3,386	(0)
PAINTING/WALLPAPERING	3,385	S/L	5	-	3,386	-	3,386	-	3,386	(0)
WALLPAPER	5,397	S/L	5	-	5,397	-	5,397	-	5,397	(0)
LANDSCAPING	47,702	S/L	10	1,193	26,236	4,770	31,006	4,770	35,776	11,926
UPPER PARKING LOT EXPANSION	18,500	S/L	20	231	5,088	925	6,013	925	6,938	11,563
DRIVEWAY TAX	1,175	S/L	20	15	323	59	382	59	441	733
ADARAMP	15,390	S/L	20	193	4,233	770	5,003	770	5,773	9,617
<i>Total 2012 Additions</i>	<u>110,005</u>			<u>1,670</u>	<u>60,883</u>	<u>6,678</u>	<u>67,561</u>	<u>6,678</u>	<u>74,239</u>	<u>35,766</u>
2014 Additions										
400Kw GENERATOR	241,721	S/L	20	3,022	45,323	12,086	57,409	12,086	69,495	172,226
AWNING FOR PATIENT PATIO	6,861	S/L	5	343	3,430	1,372	4,802	1,372	6,174	687
ELECTRICAL HOOKUP FOR WALKIN FREEZER	3,084	S/L	20	39	193	154	347	154	501	2,584
LABOR&MATERIAL TO INSTALL WALKIN FRIDGE/	18,015	S/L	15	300	1,501	1,201	2,702	1,201	3,903	14,112
NOR-LAKE WALKIN FRIDGE/FREEZER	34,579	S/L	15	576	2,881	2,305	5,186	2,305	7,491	27,088
HARTFORD PROVISION ARCHITECT FEES WALKI	4,254	S/L	15	71	355	284	639	284	923	3,331
<i>Total 2014 Additions</i>	<u>308,514</u>			<u>4,351</u>	<u>53,683</u>	<u>17,402</u>	<u>71,085</u>	<u>17,402</u>	<u>88,487</u>	<u>220,027</u>
2015 Additions										
WANDERGUARD UPGRADE	3,288	S/L	5	165	1,974	658	2,632	656	3,288	(0)
NEW GUTTERS	7,896	S/L	20	99	1,185	395	1,580	395	1,975	5,921
FACILITY WIDE LIGHTING UPGRADE	148,731	S/L	30	1,240	14,874	4,958	19,832	4,958	24,790	123,941
NDPU LIGHTING REBATE	(48,948)	S/L	30	(408)	(4,896)	(1,632)	(6,528)	(1,632)	(8,160)	(40,788)
REPAIR TO SPRINKLER SYSTEM	6,375	S/L	15	106	1,277	425	1,702	425	2,127	4,248
LOCHINVAR HOLDING TANKS	6,500	S/L	20	81	975	325	1,300	325	1,625	4,875
<i>Total 2015 Additions</i>	<u>123,842</u>			<u>1,282</u>	<u>15,389</u>	<u>5,129</u>	<u>20,518</u>	<u>5,127</u>	<u>25,645</u>	<u>98,197</u>

Norwichtown Convalescent Home, Inc.
Cost Report Year 2019

Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	Net Book Value
2014 Adjustments from Myers & Stauffer LLC (Adjusted on 2015 Report)										
CALL BELL SYSTEM	65,873.95	S/L	20	824	12,901	3,294	16,195	3,294	19,489	46,385
CALL BELL SYSTEM	41,318.18	S/L	20	517	8,092	2,066	10,158	2,066	12,224	29,095
CALL BELL SYSTEM	22,634.00	S/L	20	283	4,433	1,132	5,565	1,132	6,697	15,937
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	79	1,133	316	1,449	316	1,765	2,979
SIGN ON FRONT LAWN	3,509.55	S/L	5	176	2,457	702	3,159	351	3,510	(0)
LOCHINVAR REPLACEMENT	5,168.61	S/L	15	86	1,149	345	1,494	345	1,839	3,329
Total 2014 Adj from Myers & Stauffer	143,248			1,964	30,165	7,855	38,020	7,504	45,524	97,724
2015 Disposals										
COLONIAL CARPET 2005	(9,291)	S/L	10	(232)	(9,523)	232	(9,291)	-	(9,291)	0
COLONIAL CARPET 11012006	(2,815)	S/L	10	(71)	(2,886)	71	(2,815)	-	(2,815)	-
Total 2015 Disposals	(12,106)			(303)	(12,409)	303	(12,107)	-	(12,107)	0
2016 Additions										
SPRINKLER REPAIR	9,786	S/L	25	98	782	391	1,173	391	1,564	8,222
O2 ROOM ON WEST WING	6,889	S/L	15	115	918	459	1,377	459	1,836	5,053
ELECTRIC FOR O2 ROOM	1,820	S/L	20	23	182	91	273	91	364	1,456
Total 2016 Additions	18,495			235	1,882	941	2,823	941	3,764	14,731
2018 Additions										
Install New Sprinkler Valve, Accelerator & Air Compre	3,339	S/L	15	-	-	223	223	223	446	2,893
Repair Sprinkler Leak	3,378	S/L	15	-	-	225	225	225	450	2,928
Fire Door	2,650	S/L	20	-	-	133	133	133	266	2,384
Repair to Sprinkler System	3,507	S/L	15	-	-	234	234	234	468	3,039
Repape Piping to Hot Water Storage	1,450	S/L	15	-	-	97	97	-	97	1,353
Total 2018 Additions	14,324			-	-	912	912	815	1,727	12,597
2019 Additions										
Fire Door	2,179	S/L	20	-	-	-	-	109	109	2,070
Fire Door	471	S/L	20	-	-	-	-	24	24	447
Fire Door	4,358	S/L	20	-	-	-	-	218	218	4,140
Quick Response sprinkler head	2,310	S/L	15	-	-	-	-	154	154	2,156
architectural services	9,400	S/L	15	-	-	-	-	627	627	8,773
smoke detectors	1,325	S/L	10	-	-	-	-	133	133	1,192
Total 2019 Additions	20,043			-	-	-	-	1,265	1,265	18,778
2019 Disposals										
Repape Piping to Hot Water Storage	(1,450)	S/L	15	-	-	-	-	-	(97)	(1,353)
Total 2019 Disposals	(1,450)			-	-	-	-	-	(97)	(1,353)
Total Building Improvements	4,979,233			20,152	4,279,459	77,261	4,356,719	66,544	4,423,165	556,069
Non-Moveable Equipment										
Prior to 2005	92,630	S/L	VAR	-	92,630	-	92,630	-	92,630	-
2005 Additions	2,653	S/L	10	-	2,653	-	2,653	-	2,653	-
2006 Additions	6,638	S/L	10	-	6,638	-	6,638	-	6,638	-
2007 Additions	2,815	S/L	10	-	2,815	-	2,815	-	2,815	-
2010 Additions	84,188	S/L	10	2,105	67,351	8,419	75,770	8,418	84,188	0
2011 Additions	12,545	S/L	5	-	12,545	-	12,545	-	12,545	-
Total prior to 2011	201,469			2,105	184,632	8,419	193,051	8,418	201,469	0
2016 Disposals										

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2019
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	Net Book Value
CCI SERVER FOR NORWICHTOWN	(12,545)	S/L	5.00	-	(12,545)	-	(12,545)	-	(12,545)	-
AVAYA PHONE SYSTEM	(13,833)	S/L		-	(13,833)	-	(13,833)	-	(13,833)	-
GENERATOR 1982	(29,793)	S/L		-	(29,793)	-	(29,793)	-	(29,793)	-
<i>Total 2016 Disposals</i>	<u>(56,171)</u>			-	<u>(56,171)</u>	-	<u>(56,171)</u>	-	<u>(56,171)</u>	-
Total Non-Moveable Equipment	<u>145,298</u>			<u>2,105</u>	<u>128,461</u>	<u>8,419</u>	<u>136,880</u>	<u>8,418</u>	<u>145,298</u>	<u>0</u>

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2019
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	Net Book Value
Moveable Equipment										
Prior to 2004	1,362,809	S/L	VAR	-	1,362,809	-	1,362,809	-	1,362,809	-
2004 Additions	4,738	S/L	5	-	4,738	-	4,738	-	4,738	-
2005 Additions	18,084	S/L	5	-	18,084	-	18,084	-	18,084	-
2006 Additions	3,257	S/L	10	-	3,257	-	3,257	-	3,257	-
2006 Additions	15,787	S/L	15	263	12,110	1,053	13,163	1,053	14,216	1,571
2007 Additions	17,719	S/L	15	295	12,403	1,181	13,584	1,181	14,765	2,954
2007 Additions	8,041	S/L	10	-	8,041	-	8,041	-	8,041	0
2007 Additions	29,134	S/L	10	-	29,134	-	29,134	-	29,134	0
2008 Additions	24,838	S/L	10	621	24,011	827	24,838	-	24,838	0
2008 Additions	12,936	S/L	5	-	12,936	-	12,936	-	12,936	-
2009 Additions	4,216	S/L	5	-	4,216	-	4,216	-	4,216	-
2009 Additions	20,002	S/L	10	500	17,002	2,000	19,002	1,001	20,002	-
2009 Additions	8,882	S/L	5	-	8,882	-	8,882	-	8,882	-
2009 Additions*	(7,547)	S/L	5	-	(7,547)	-	(7,547)	-	(7,547)	-
2011 Additions	7,373	S/L	5	-	7,373	-	7,373	-	7,373	-
Total Prior to 2011	1,530,269			1,680	1,517,448	5,061	1,522,509	3,235	1,525,743	4,526
2012 Additions										
CHAIR BEDS	5,172	S/L	15	86	1,897	345	2,242	345	2,587	2,585
FURNITURE IN WEST WING	6,128	S/L	10	153	3,371	613	3,984	613	4,597	1,531
FLAT PANEL TVS	3,924	S/L	5	-	3,924	-	3,924	785	4,709	(785)
PT ROOM DESKS	3,722	S/L	20	47	1,024	186	1,210	186	1,396	2,327
WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	613	4,597	1,531
FURNITURE	15,848	S/L	10	396	8,716	1,585	10,301	1,585	11,886	3,961
WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	613	4,597	1,531
WEST WING ROOM FURNITURE	6,128	S/L	10	153	3,371	613	3,984	613	4,597	1,531
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	613	4,597	1,531
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	153	3,371	613	3,984	613	4,597	1,532
10 POC STATIONS	12,240	S/L	5	-	12,240	-	12,240	2,448	14,688	(2,448)
6 Dell Vostro Workstations	3,907	S/L	5	-	3,908	-	3,908	781	4,689	(781)
4 DELL VOSTRO WORKSTATIONS	2,629	S/L	5	-	2,629	-	2,629	526	3,155	(526)
Total 2012 Additions	84,210			1,449	54,561	5,794	60,355	10,334	70,689	13,522

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2019
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	Net Book Value
2013 Additions										
New Timeclock System	7,583	S/L	3	-	7,583	-	7,583	-	7,583	-
Steam Table	2,498	S/L	5	125	2,332	166	2,498	-	2,498	0
Beds	2,945	S/L	3	-	2,945	-	2,945	-	2,945	-
Beds HI-LO	5,428	S/L	5	272	5,157	271	5,428	-	5,428	(0)
Beds for West Wing	4,863	S/L	5	243	4,539	324	4,863	-	4,863	(0)
Dining Room Tables	5,089	S/L	5	255	4,665	424	5,089	-	5,089	(0)
Speed Scrubber	3,977	S/L	5	199	3,645	332	3,977	-	3,977	(0)
Dining Room Armchairs	12,913	S/L	5	646	11,837	1,076	12,913	-	12,913	0
Patio Furniture for Residents	2,530	S/L	5	127	2,235	295	2,530	-	2,530	0
Resident Room Furniture	47,950	S/L	5	2,398	39,958	7,992	47,950	-	47,950	0
2013 Total Additions	95,776			4,263	84,897	10,879	95,776	-	95,776	(0)
2014 Additions										
CALL BELL SYSTEM	65,873.95	S/L	20	824	12,901	3,294	16,195	3,294	19,489	46,385
CALL BELL SYSTEM	41,318.18	S/L	20	517	8,092	2,066	10,158	2,066	12,224	29,095
CALL BELL SYSTEM	22,634.00	S/L	20	283	4,433	1,132	5,565	1,132	6,697	15,937
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	79	1,133	316	1,449	316	1,765	2,978
SIGN ON FRONT LAWN	3,509.55	S/L	5	176	2,457	702	3,159	351	3,510	(0)
LOCHINVAR REPLACEMENT	5,168.61	S/L	15	86	1,149	345	1,494	345	1,839	3,330
WANDERGUARD UPGRADE	2,589.82	S/L	3	-	2,590	-	2,590	-	2,590	-
BEDS AND FOOTBOARDS	12,591.63	S/L	12	262	3,322	1,049	4,371	1,049	5,420	7,171
2014 Total Additions	158,429			2,226	36,076	8,904	44,980	8,553	53,533	104,896
2014 Adjustments from Myers & Stauffer LLC (Adjusted on 2015 Report)										
CALL BELL SYSTEM	(65,874)	S/L	20	(824)	(12,901)	(3,294)	(16,195)	(3,294)	(19,489)	(46,385)
CALL BELL SYSTEM	(41,318)	S/L	20	(517)	(8,092)	(2,066)	(10,158)	(2,066)	(12,224)	(29,095)
CALL BELL SYSTEM	(22,634)	S/L	20	(283)	(4,433)	(1,132)	(5,565)	(1,132)	(6,697)	(15,937)
LOCHINVAR REPLACEMENT	(4,743)	S/L	15	(79)	(1,133)	(316)	(1,449)	(316)	(1,765)	(2,979)
SIGN ON FRONT LAWN	(3,510)	S/L	5	(176)	(2,457)	(702)	(3,159)	(351)	(3,510)	0
LOCHINVAR REPLACEMENT	(5,169)	S/L	15	(86)	(1,149)	(345)	(1,494)	(345)	(1,839)	(3,329)
Total 2014 Adj from Myers & Stauffer	(143,248)			(1,964)	(30,165)	(7,855)	(38,020)	(7,504)	(45,524)	(97,724)
2015 Additions										
NEW POC FOR EAST WING	1,224	S/L	3	102	1,224	408	1,632	(408)	1,224	-
NEW MATTRESSES	5,274	S/L	5	264	3,161	1,055	4,216	1,055	5,271	3
2015 Total Additions	6,498			366	4,385	1,463	5,848	647	6,495	3

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2019
 Medicaid Cost Report - Depreciation Summary

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2015 Disposals										
COMPUTER EQUIPMENT 1990	(1,487)	S/L	10	-	(1,487)	-	(1,487)	-	(1,487)	-
COMPUTER SOLUTIONS	(4,404)	S/L	10	-	(4,404)	-	(4,404)	-	(4,404)	-
COMPUTER SOLUTIONS	(2,827)	S/L	10	-	(2,827)	-	(2,827)	-	(2,827)	-
SIMPLEX TIMECLOCK	(3,850)	S/L	10	-	(3,850)	-	(3,850)	-	(3,850)	-
COMPUTER SOLUTIONS	(1,819)	S/L	10	-	(1,819)	-	(1,819)	-	(1,819)	-
COMPUTER SOLUTIONS	(2,360)	S/L	10	-	(2,360)	-	(2,360)	-	(2,360)	-
MODEM 1990	(546)	S/L	10	-	(546)	-	(546)	-	(546)	-
SEARS LAWN TRACTOR	(1,589)	S/L	10	-	(1,589)	-	(1,589)	-	(1,589)	-
SYSTEMS FAX	(885)	S/L	10	-	(885)	-	(885)	-	(885)	-
STAPLES	(509)	S/L	10	-	(509)	-	(509)	-	(509)	-
2015 Total Disposals	(20,276)			-	(20,276)	-	(20,276)	-	(20,276)	-
2016 Additions										
DELL R430 SERVER AND BACK UP APPLIANCE	18,061	S/L	5	903	7,224	3,612	10,836	3,612	14,448	3,613
TIME CLOCK FOR PBJ	5,018	S/L	3	418	3,346	1,672	5,018	-	5,018	-
OXYGEN CONCENTRATORS	9,700	S/L	10	243	1,940	970	2,910	970	3,880	5,820
ULTRA STIM REHAB EQUIPMENT	5,351	S/L	7	191	1,528	764	2,292	764	3,056	2,295
DIATHERMY UNIT REHAB EQUIPMENT	17,235	S/L	10	431	3,448	1,724	5,172	1,724	6,896	10,339
2016 Total Additions	55,365			2,186	17,486	8,742	26,228	7,070	33,298	22,067
2016 Disposals										
OXYGEN CONCENTRATORS	(7,740)	S/L	10	-	(7,740)	-	(7,740)	-	(7,740)	-
TIMECLOCK PLUS	(7,583)	S/L	10	-	(7,583)	-	(7,583)	-	(7,583)	-
2016 Total Disposals	(15,323)			-	(15,323)	-	(15,323)	-	(15,323)	-
6/30/2017 Addition										
Electric Beds	13,772	S/L	12	287	1,148	1,148	2,296	1,148	3,444	10,328
6/30/2017 Total Additions	13,772			287	1,148	1,148	2,296	1,148	3,444	10,328
9/30/2017 Addition										
Wander Guards	2,003	S/L	5	100	100	401	501	401	902	1,101
9/30/2017 Total Additions	2,003			100	100	401	501	401	902	1,101
2018 Additions										
2 Hi Low Beds	2,168	S/L	12	-	-	181	181	-	181	1,987
Hot Buffet Cart	4,163	S/L	10	-	-	416	416	416	832	3,331
Sales Use Tax Buffet Cart	264	S/L	10	-	-	26	26	-	26	238
Auto Bipap	1,650	S/L	8	-	-	206	206	-	206	1,444
Copier Lease	44,220	S/L	5	-	-	8,844	8,844	-	8,844	35,376
2018 Total Additions	52,465			-	-	9,673	9,673	416	10,089	42,376
2019 Additions										
generator	1,026	S/L	5	-	-	-	-	205	205	821
Gravity 7 Pressure Redistribution Mattress	706	S/L	5	-	-	-	-	141	141	565
Thinlabs Touchscreen computer	1,317	S/L	3	-	-	-	-	439	439	878
Thinlabs Touchscreen computer	1,317	S/L	3	-	-	-	-	439	439	878
Thinlabs Touchscreen computer	1,317	S/L	3	-	-	-	-	439	439	878
Sales Use Tax Thinlabs Touchscreen Computers	251	S/L	3	-	-	-	-	84	84	167
Low Airloss and Alternating Pressure Mattress System	985	S/L	5	-	-	-	-	197	197	788
2019 Total Additions	6,919			-	-	-	-	1,944	1,944	4,975

Norwichtown Convalescent Home, Inc.
Cost Report Year 2019
Medicaid Cost Report - Depreciation Summary

Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	Net Book Value
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Norwichtown Convalescent Home, Inc.
 Cost Report Year 2019
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	Net Book Value
2019 Disposals										
2 Hi Low Beds	(2,168)	S/L	12	-	-	-	-	-	(181)	(1,987)
Sales Use Tax Buffet Cart	(264)	S/L	10	-	-	-	-	-	(26)	(238)
Copier Lease	(44,220)	S/L	5	-	-	-	-	-	(8,844)	(35,376)
Auto Bipap	(1,650)	S/L	8	-	-	-	-	-	(206)	(1,444)
2019 Total Disposals	(48,302)			-	-	-	-	-	(9,257)	(39,045)
Total Moveable Equipment	1,778,558			10,592	1,650,336	44,210	1,694,546	26,244	1,711,533	67,025

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

Name of Facility 93 W Main Operating, LLC d/b/a Norv	License No. 859-C	Report for Year Ended 9/30/2019	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* Yes No If "Yes," complete Part B. If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased	1964/1991				
2. Date Structure Completed	1965				
3. If NOT Original Owner, Date of Purchase	07/01/17				
4. Date of Initial Licensure	1964				
5. Total Licensed Bed Capacity	120				
6. Square Footage	44,390				
7. Acquisition Cost					
a. Land					
b. Building					

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable for LIBOR	Promissory Note		
b. Date Mortgage Obtained	07/01/17	09/26/19		
c. Interest Rate for the Cost Year	LIBOR + 3.25% Wid	3.31%		
d. Term of Mortgage (number of years)	5 Years	420 Months		
e. Amount of Principal Borrowed	8,250,000	16,327,600		
f. Principal balance outstanding as of 9/30/19	7,749,306	16,265,454		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Nor		859-C	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of		
93 W Main Operating, LLC d/b/a N	859-C	9/30/2019	27	37		
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment						
\$						
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (<i>Specify</i>)						
\$						
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)						
\$						
12. D. Other Interest Expense (<i>Specify</i>)						
Loan / CC / Use Tax / LOC / Payroll Tax / Realty						
			48,943	48,943		
13. Total All Interest Expense (12B7 + 12C3 + 12D)						
\$						
			48,943	48,943		
14. Insurance						
a. Insurance on Property (buildings only)						
\$						
			67,325	67,325		
b. Insurance on Automobiles						
\$						
			3,263	3,263		
c. Insurance other than Property (as specified above)						
1. Umbrella (<i>Blanket Coverage</i>)						
\$						
2. Fire and Extended Coverage						
\$						
3. Other (<i>Specify</i>)						
Surety Bond						
\$						
			2,869	2,869		
14d. Total Insurance Expenditures (14a + b + c)						
\$						
			73,457	73,457		
15. Total All Expenditures (A-13 thru C-14)						
\$						
			12,281,172	12,281,172		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nur			859-C	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 19,128	19,128		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 631,920	631,920		
7.			Other - See attached Schedule	\$ 31,948	31,948		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 134,114	134,114		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 4,192	4,192		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 15,717	15,717		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 15,269	15,269		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.	Var	Var	Laundry services to employees, guests and others who are not residents	\$ 70,399	70,399		
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 922,687	922,687		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	B12o	Respiratory Therapist	\$ 3,031		
10	12n	Marketing Salary	16,097		
Total Other Salaries Adjustment			\$ 19,128	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Respiratory Therapist	\$ 3,446		
13	B12o	Peripheral / Midline Insertion	18,864		
13	B12o	Pulmonary Consultant	9,638		
Total Other Fees Adjustments			\$ 31,948	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-Routine Bank Charges	\$ 1,978		
15	Var	Benefits Associated with Marketing Salary	2,789		
16	M8a	Dues to Chamber of Commerce	85		
16	m13	Late Fees	3797		
16	m13	Employee Food	1604		
16	m13	Employee Relations	5016		
Total Other A&G Adjustments			\$ 15,269	\$ -	\$ -

Marketing Benefits Disallowance

Marketing Salary	16,096	Page 10
Total Salaries	<u>5,260,770</u>	TB Linked
Percent to Total Salaries	0.31%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	911,618	TB Linked
Marketing Benefits Disallowed	2,789	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N				859-C	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 922,687	922,687		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 481,696	481,696		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 14,567	14,567		
30.	20	5h	Laboratory	\$ 64,083	64,083		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,412	2,412		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 51,666	51,666		
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	\$ 8,314	8,314		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 17,211	17,211		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,562,636	1,562,636		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 12,915		
20	5c	Non Allowable Nursing Supplies Expense	16,249		
20	5l	Non Allowable Nursing Equipment Rentals	22,502		
Total Other Ancillary Costs			\$ 51,666	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Var	Var	Utilities Associated with 88 Clark Laundry (See Attached)	\$ 8,314		
Total Other Property Adjustments			\$ 8,314	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)

Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest on Credit Card / LOC / Other Late Payments	\$ 14,943		
30	IV 8	Other Rev>Miscellaneous	247		
30	IV 8	Other Rev>Food	116		
30	IV 8	Other Rev>Bounced Check fee	25		
30	IV 8	Other Rev>Medical Records	1,880		
Total Other Adjustments			\$ 17,211	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**93 W Main Operating, LLC
Disallowance Schedule for Cable TV
September 30, 2019**

	<u>Amount</u>	
Total Cable TV Expense acct # 80-232-00	\$ 16,515	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>	
Revised Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 12,915</u></u>	

93 W Main Disallowances - Laundry sves provided to 88 Clark

Laundry salaries / benefits / supplies

Laundry income (salaries) - Pg. 30 / Line IV8	54,000	
Laundry benefits - Pg. 15 / Lines 1a1 - 1a7	10,273	
Laundry supplies - Pg. 19 / Line 3c	6,126	
Total laundry disallowance	70,399	Ties to page 28 / Line 25

Laundry Benefits

Laundry salaries related to 88 Clark	54,000
Total salaries per page 10	5,260,770
% to total	1.03%

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

Benefits disallowed 10,273

Laundry Supplies

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

Laundry overhead

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

% of costs related to 88 Clark 44.09%

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

Heat	52,472	Ties to page 22 / Line 6b
Light & Power	161,147	Ties to page 22 / Line 6c
Water	79,920	Ties to page 22 / Line 6d
Real estate taxes paid by lessor	122,048	Ties to page 22 / Line 10b
Insurance on Property	60,118	Ties to page 27 / Line 14a
Total utilities	475,705	

Utilities associated with 88 Clark laundry 8,314 Ties to page 29 / Line 39

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

F. Statement of Revenue

Name of Facility		License No.	Report for Year Ended		Page	of
93 W Main Operating, LLC d/b/a Norwic		859-C	9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,060,129	4,060,129				
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>)	\$ 5,390,167	5,390,167				
b. Medicare Room and Board Contractual Allowance **	\$ (97,016)	(97,016)				
4. a. Private-Pay Residents and Other	\$ 3,620,925	3,620,925				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,148)	(1,148)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 410,327	410,327				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (410,327)	(410,327)				
c. Prescription Drugs - Non-Medicare	\$ 126,260	126,260				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (126,260)	(126,260)				
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	\$ 746,563	746,563				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (653,321)	(653,321)				
c. Physical Therapy - Non-Medicare	\$ 139,817	139,817				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (90,676)	(90,676)				
4. a. Speech Therapy - Medicare	\$ 221,577	221,577				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (166,809)	(166,809)				
c. Speech Therapy - Non-Medicare	\$ 22,123	22,123				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (12,993)	(12,993)				
5. a. Occupational Therapy - Medicare	\$ 825,904	825,904				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (738,014)	(738,014)				
c. Occupational Therapy - Non-Medicare	\$ 112,375	112,375				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (92,190)	(92,190)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 4,586	4,586				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 104,365	104,365				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,396,364	13,396,364				
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>)	\$ 3,120	3,120				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 92,934	92,934				
V. Total Other Revenue (1 thru 8)	\$ 96,054	96,054				
VI. Total All Revenue (III +V)	\$ 13,492,418	13,492,418				

* 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	\$ 7,616		
30 II 6a	Revenue Adjustments>Medicare A	(3,030)		
Total Other Resident Revenue - Medicare		\$ 4,586	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Revenue>Private	\$ 135		
30 II 6b	Other Ancillary Rev>HMO	2,031		
30 II 6b	Other Ancillary Rev>HMO>C/A	(475)		
30 II 6b	Other Rev>HMO>Incentive Payments	3,050		
30 II 6b	Other Rev>Medicaid>Incentive Payments	5,280		
30 II 6b	Revenue Adjustments>Hospice	714		
30 II 6b	Revenue Adjustments>Medicaid	93,630		
Total Other Resident Revenue		\$ 104,365	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	United Healthcare Quarterly Dividend Payment on Outstanding AR	N/A	\$ 3,120		
Total Interest Income			\$ 3,120	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Rev>Miscellaneous (Disallowed on Pg 29a)	\$ 247		
30 IV 8	Other Rev>Food (Disallowed on Pg 29a)	116		
30 IV 8	Other Rev>Laundry	54,000		
30 IV 8	Other Rev>Bounced Check fee (Disallowed on Pg 29a)	25		
30 IV 8	Other Rev>Purchased A/R	11,059		
30 IV 8	Other Rev>Medical Records (Disallowed on Pg 29a)	1,880		
30 IV 8	Reversal of PY Expense	1,609		
30 IV 8	Cash Out Refinancing (No Associated Expense - Claimed for Reimbursement)	23,998		
Total Other Revenue		\$ 92,934	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norw	859-C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	159,956
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,091,670
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	(58,202)
a. _____				
b. _____				
c. _____				
d. See Schedule		(58,202)		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,193,424
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	15,542	\$	15,542
	Accum. Depreciation	_____		Net
3. Buildings	*Historical Cost	4,979,233	\$	556,066
	Accum. Depreciation	4,423,167		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	145,298	\$	
	Accum. Depreciation	145,298		Net
6. Movable Equipment	*Historical Cost	1,778,558	\$	67,027
	Accum. Depreciation	1,711,531		Net
7. Motor Vehicles	*Historical Cost	42,663	\$	
	Accum. Depreciation	42,663		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(586,463)
F/S vs CR NBV		(609,133)		
See Schedule		22,670		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	52,172

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norw	859-C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	1,245,596
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	48,808
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>)			\$	4,676,564
Name and Address		Amount	Loan Date	
Due from Sky View, TSM, Saugus, Twin Oaks, Wtrbry, RC Hldings, NL, Realty NL, Nor, FV		4,676,564		
7. Other Assets (<i>itemize</i>)			\$	50,662
Due To/(From)>Vendor		1,660		
Deferred Financing Costs - Refinancing		49,002		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	4,776,034
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,021,630

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub	859-C	9/30/2019	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	734,473
2. Notes Payable (itemize)			\$	250,000
Note Payable>LOC		250,000		
See Schedule				
3. Loans Payable for Equipment (Current portion) (itemize)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)			\$	461,611
5. Accrued Payroll (Owners and/or Stockholders only)			\$	
6. Accrued Payroll Taxes Payable			\$	1,347
7. Medicare Final Settlement Payable			\$	9,996
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (Current Portion)			\$	
10. Interest Payable (Exclusive of Owner and/or Related Parties)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (itemize)			\$	486,923
Accrued Expenses		421,390	Accrued Expenses>Work	45,155
Accrued Expenses>Capital Lease>C		(6,355)		
Accrued Expenses>Insurance - Propri		5,092		
Accrued Expenses>Year End Adjust		21,641	See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,944,350

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility 93 W Main Operating, LLC d/b/a Norwich		License No. 859-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,944,350	
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>)				\$ 728,336	
Name and Address of Lender	Amount	Loan Date			
Due to TSM, Mplwood, NH, RCMG, Nor	728,336				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 40,257	

See Schedule			40,257		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 768,593	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,712,943	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 4,672
31	A5	Prepaid Expenses>Rent	(168,007)
31	A5	Prepaid Expenses>Insurance	10,076
31	A5	Prepaid Expenses>Taxes	38,585
31	A5	Prepaid Expenses>Workers Comp	56,472
Total Prepaid Expenses			\$ (58,202)

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	\$ 22,668
31	B9	Rounding	\$ 2
Total Other Fixed Assets (Itemize)			\$ 22,670

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

Page Ref	Line Ref	Description	
34	B4	Due To/(From)>HMO	\$ 8,160
34	B4	Due To/(From)>Medicaid	30,999
34	B4	Due To/(From)>Employee	869
34	B4	Due To>Old Owner	229
Total Other Current Liabilities (Itemize)			\$ 40,257

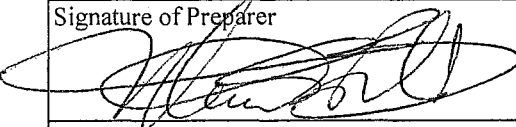
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norv	859-C	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(86,712)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,093,479
6. Gain or Loss for Period			\$	1,301,920
	10/1/2018	thru	9/30/2019	
7. Total Net Worth			\$	3,308,687
C. Total Reserves and Net Worth			\$	3,308,687
D. Total Liabilities, Reserves, and Net Worth			\$	6,021,630

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwic	859-C	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	2,100,679
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	13,492,418
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	12,190,498
D. Net Income or Deficit			\$	1,301,920
E. Balance			\$	3,402,599
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27 \$12,281,172				
F/S vs C/R Depreciation (\$90,674)				
Total F/S Expenses \$12,190,498				
2. Other (<i>itemize</i>)				
To Adjust for Different Fiscal Year End (7,200)				
F-3. Total Additions			\$	(7,200)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	80,712
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
All Partners		Mirlis / Shannon N 6,000	80,712	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	86,712
H. Balance at End of Period			\$	3,308,687
				09/30/19

I. Preparer's/Reviewer's Certification

Name of Facility 93 W Main Operating, LLC d/b/a Norwich	License No. 859-C	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/28/20		
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 Yael Zabłudowski		Phone Number 732-961-8571		
Contact Email Address yaelz@ltccs.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing for the year ended September 30, 2019, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 27, 2020



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

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

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

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____
