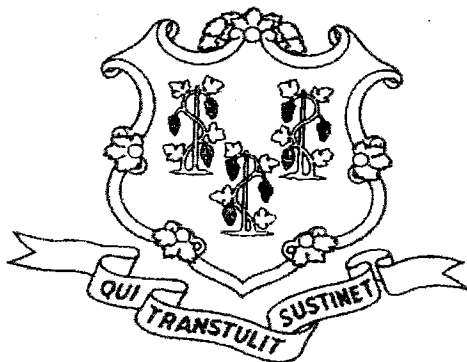


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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 7/1/2017	Report for Year Ending 9/30/2017

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

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwich Sub-Acute	859-C	9/30/2017	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 July 1, 2017 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		Period Covered:	From 7/1/2017	To 9/30/2017
Address of Facility 93 W Town Street, Norwich, CT 06360				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/4/2018	
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 9/30/2017	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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Shannon Mirlis purchased the facility as of 7/1/2017.				
Administrator				
Name of Administrator John Miller		Nursing Home Administrator's License No.:	1866	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility 93 W Main Operating, LLC d/b/a Norwich St	License No. 859-C	Report for Year Ended 9/30/2017	Page 3A	of 37
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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	
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 9/30/2017	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	Pg. 22 / Line 9	185,365	155,113
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Real Estate Taxes	Pg. 22 / Line 10b	29,290	29,290
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Pg. 13 / Line 5a	148,765	148,765
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Pg. 13 / Line 9a	6,711	6,711
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Pg. 13 / Line 10a	158,654	158,654
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input 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 9/30/2017	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
Accounting Basis

Name of Facility 93 W Main Operating, LLC d/b/a	License No. 859-C	Report for Year Ended 9/30/2017	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 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 12th Floor, New Haven, CT 06511
--	--

Services Provided by This Firm (describe fully)

1 Management advisory associated with acquisition (Disallowed on Pg. 28)	\$ 924
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 924

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 1 Norwich Probate court/State Marshall 2 Murtha Culina 3 4 5	Telephone Number 860-887-2160 860-240-6000
--	--

Address (No. & Street, City, State, Zip Code) 1 100 Broadway 1, Norwhich, CT 06360 2 185 Asylum Street Fl 29, Hartford, CT 06103 3 4 5

Services Provided by This Firm (describe fully)

1 Probate Court/Appoint Conservator (Disallowed on Pg. 28)	\$ 284
2 Licensing/General Health Care Regulatory	\$ 172
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 456

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 9/30/2017				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total	CCNH	RHNS			(Specify)
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period									
B. On last day of THIS report period	120	120				120	120		
2. Number of Residents									
A. As of midnight of PREVIOUS report period									
B. As of midnight of THIS report period	116	116				116	116		
3. Total Number of Days Care Provided During Period									
A. Medicare	2,229	2,229				2,229	2,229		
B. Medicaid (Conn.)	6,112	6,112				6,112	6,112		
C. Medicaid (other states)									
D. Private Pay	932	932				932	932		
E. State SSI for RCH									
F. Other (Specify) Insurances, HMO & Hospice	806	806				806	806		
G. Total Care Days During Period (3A thru F)	10,079	10,079				10,079	10,079		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days									
5. Total Resident Days (3G + 4A + 4B)	10,079	10,079				10,079	10,079		

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 9/30/2017			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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	34		66		16								
Per Diem Rate													
a. One bed rm.	Various		176.00		395.00								
b. Two bed rms.	Various		176.00		375.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									757	757			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									26	26			
2. Restorative Treatments									236	236			
C. Other									7,596	7,596			
D. Total Physical Therapy Treatments									8,615	8,615			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									36	36			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									2	2			
2. Restorative Treatments									23	23			
C. Other									125	125			
D. Total Speech Therapy Treatments									186	186			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									697	697			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									22	22			
2. Restorative Treatments									196	196			
C. Other									8,239	8,239			
D. Total Occupational Therapy Treatments									9,154	9,154			

Report of Expenditures - Salaries & Wages

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N	License No. 859-C	Report for Year Ended 9/30/2017	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	56,865	560				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	83,832	1,499				
5. Dietary Service						
a. Head Dietitian	13,838	520				
b. Food Service Supervisor	14,623	534				
c. Dietary Workers	67,896	5,517				
6. Housekeeping Service						
a. Head Housekeeper	7,944	262				
b. Other Housekeeping Workers	27,603	2,380				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	15,579	520				
b. Other Maintenance Workers	18,076	1,034				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	47,851	3,970				
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	52,149	1,087				
b. RN						
1. Direct Care	145,566	4,596				
2. Administrative**	39,859	1,856				
c. LPN						
1. Direct Care	220,240	8,311				
2. Administrative**						
d. Aides and Attendants	346,410	22,854				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	39,427	2,180				
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	23,193	921				
n. Marketing	2,603	90				
o. Other (Specify) See Attached Schedule	28,488	1,175				
A-13. Total Salary Expenditures	1,252,042	59,866				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

Name of Facility		License No.		Report for Year Ended		Page	of		
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		859-C		9/30/2017		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		9/30/2017		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	56,865		Non-Discrim	Administrator	512 A2				
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
93 W Main Operating, LLC d/b/a Norwich Sub-Acu	859-C	9/30/2017	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	1,086	Monthly Fee				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	148,765	2,154				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	18,000	65				
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	6,711	47				
b. Other						
10. Occupational Therapist						
a. Resident Care	158,654	2,289				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	20,752	153				
B-13 Total Fees Paid in Lieu of Salaries	353,968	4,708				

* 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.

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	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 35,132	35,132		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 134,910	134,910		
5. Health Insurance	\$ 125,343	125,343		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 3,032	3,032		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 31,405	31,405		
d. Accounting and Auditing	\$ 924	924		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 456	456		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 3,515	3,515		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 534	534		
2. Cellular Phones	\$ 289	289		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 156,451	156,451		
Subtotal	\$ 491,991	491,991		

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

(Carry Subtotals forward to next page)

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

93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 2,308		
Employee Physicals	724		
Total	\$ 3,032	\$ -	\$ -

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	859-C	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	491,991	491,991		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 2,220	2,220		
5. Education Expenses Related to Seminars and Conventions	\$ 1,040	1,040		
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>)	\$			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 625	625		
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)***	\$ 400	400		
7. Postage	\$ 1,013	1,013		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 510	510		
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 54,470	54,470		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 37,028	37,028		
C-14 Total Administrative & General Expenditures	\$ 589,297	589,297		

* 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	\$ 625		
Total Other Advertising	\$ 625	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 205		
Late Fees	2,157		
Bank Fees	353		
Startup Costs	32,413		
Employee Food	1,400		
Discriminatory Bonus	500		
Total Other Administrative and General	\$ 37,028	\$ -	\$ -

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 9/30/2017	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	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 70,602	70,602		
2. Non-Food Supplies	\$ 6,501	6,501		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**	\$			
d. Other (Specify) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 77,103	77,103		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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	9/30/2017	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. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	4,069	4,069	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	4,069	4,069	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

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

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

*** 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	9/30/2017		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.	\$ 9,009	9,009			
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. Management Services*		\$				
d. Other (<i>Specify</i>)		\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)			\$ 9,009	9,009		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from MedWiz		\$ 138,042	138,042			
b. Medicine Cabinet Drugs		\$ 3,854	3,854			
c. Medical and Therapeutic Supplies		\$ 41,563	41,563			
d. Ambulance/Limousine***		\$				
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$ 616	616			
f. X-rays and Related Radiological Procedures***		\$ 5,124	5,124			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$ 8,574	8,574			
i. Recreation		\$ 4,135	4,135			
j. Other (Specify)**** See Attached Schedule		\$ 17,158	17,158			
5K. Total Resident Care Expenditures (5a - 5j)			\$ 219,066	219,066		

* 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)
	-		
IV & Oxygen Equipment Rental	\$ 9,447		
Data Processing	7,111		
Wheelchair cleaning	600		
Total Other Resident Care	\$ 17,158	\$ -	\$ -

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

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	9/30/2017	21 37							
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Life Safety Services	1123 McDonal Ave, Brooklyn, NY 11230	O	O	N/A	Fire Door survey	3,458				22 6f
Quiet Korner Health & Wellness	Promret Center, CT 06259	O	O	N/A	Oversees Maintenance Projects	6,580				22 6f
Caretech Group	1123 McDonal Ave, Brooklyn, NY 11230	O	O	N/A	Purchasing Company	4,200				16 m11
Sterling Superior Services	PO Box 62, Bozrah, CT 06334	O	O	N/A	Garbage	3,629				22 6f
LTC Consulting Services	7 Randolph Rd, Howell, NJ 07731	O	O	N/A	Accounting Services	43,200				16 m11
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							

* 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	9/30/2017	22	37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 5,462	5,462		
b. Heat	\$ 11,694	11,694		
c. Light & Power	\$ 19,382	19,382		
d. Water	\$ 9,890	9,890		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 12	12		
f. Other (<i>itemize</i>)	\$ 18,721	18,721		
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 65,161	65,161		
7. Depreciation (<i>complete schedule page 23*</i>)				
a. Land Improvements	\$			
b. Building & Building Improvements	\$ 20,151	20,151		
c. Non-Movable Equipment	\$ 2,105	2,105		
d. Movable Equipment	\$ 12,725	12,725		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 34,981	34,981		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)				
a. Organization Expense	\$ 5,167	5,167		
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$			
d. Other (<i>Specify</i>)	\$			
*8e. Total Amortization Costs (8a + b + c + d)	\$ 5,167	5,167		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 185,365	185,365		
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$ 29,290	29,290		
c. Personal property taxes	\$ 5,680	5,680		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 260,483	260,483		

* 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 9/30/2017				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements								
1. Acquired prior to this report period	15,542		15,542		N/A	N/A		
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
B. Building and Building Improvements								
1. Acquired prior to this report period	4,946,316		4,946,316	4,259,309	S/L	Various	20,151	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
B-4. Subtotal								20,151
C. Non-Movable Equipment								
1. Acquired prior to this report period	145,298		145,298	126,356	S/L	Various	2,105	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								2,105
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a. 2013 Chevy Express	3	2013	42,663	36,979	S/L	5	2,133	
b.								
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period	var		1,765,473	1,639,742	S/L	Various	10,492	
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)	Var	2,003	2,003		S/L	Various	100	
D-3. Subtotal								12,725
E. Total Depreciation								34,981

NOTE: Fixed assets have been rolled forward from prior operator for reimbursement purposes.

93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
9/30/2017

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:				
Total additions for Building Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
8/1/2017	Wander Guards	\$ 2,003	5	\$ 100
Total additions for Movable Equipment		\$ 2,003		\$ 100 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c
 **Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3
 **Ties to Page 24, Line C2

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

Land	Historical Cost	Method	Life	6/30/2017 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	Net Book Value
Per 2010 Cost Report	15,542						15,542
Total Land	15,542						15,542
Building & Building Improvements							
Prior to 2004	3,659,581	S/L	VAR	3,659,581	-	3,659,581	-
2004 Additions	22,347	S/L	10	22,347	-	22,347	-
2005 Additions	73,320	S/L	10	73,320	-	73,320	-
2006 Additions	34,430	S/L	5	34,430	-	34,430	-
2008 Additions	169,987	S/L	10	154,507	4,250	158,757	11,230
2010 Additions	47,739	S/L	10	36,998	1,194	38,191	9,548
2011 Additions	246,914	S/L	Var	137,730	5,509	143,239	103,675
Total prior to 2012	4,254,318			4,118,913	10,952	4,129,865	124,453
2012 Additions							
WALLPAPER AND PAINT 6 ROOMS	5,397	S/L	5	5,397	-	5,397	(0)
ELECTRICAL ADDITIONS	3,084	S/L	20	809	39	848	2,236
PAINTING/WALLPAPERING WEST WING	6,590	S/L	5	6,590	-	6,590	0
PAINTING/WALLPAPERING	3,385	S/L	5	3,386	-	3,386	(0)
PAINTING/WALLPAPERING	3,385	S/L	5	3,386	-	3,386	(0)
WALLPAPER	5,397	S/L	5	5,397	-	5,397	(0)
LANDSCAPING	47,702	S/L	10	25,043	1,193	26,236	21,466
UPPER PARKING LOT EXPANSION	18,500	S/L	20	4,856	231	5,088	13,413
DRIVEWAY TAX	1,175	S/L	20	309	15	323	851
ADARAMP	15,390	S/L	20	4,040	193	4,233	11,157
Total 2012 Additions	110,005			59,214	1,670	60,883	49,122
2014 Additions							
400Kw GENERATOR	241,721	S/L	20	42,301	3,022	45,323	196,398
AWNING FOR PATIENT PATIO	6,861	S/L	5	3,087	343	3,430	3,431
ELECTRICAL HOOKUP FOR WALKIN FREEZE	3,084	S/L	20	154	39	193	2,892
LABOR&MATERIAL TO INSTALL WALKIN FRIE	18,015	S/L	15	1,201	300	1,501	16,514
NOR-LAKE WALKIN FRIDGE/FREEZER	34,579	S/L	15	2,305	576	2,881	31,698
HARTFORD PROVISION ARCHITECT FEES W	4,254	S/L	15	284	71	355	3,899
Total 2014 Additions	308,514			49,332	4,351	53,683	254,831
2015 Additions							
WANDERGUARD UPGRADE	3,288	S/L	5	1,810	165	1,974	1,314
NEW GUTTERS	7,896	S/L	20	1,086	99	1,185	6,711
FACILITY WIDE LIGHTING UPGRADE	148,731	S/L	30	13,635	1,240	14,874	133,857
NDPU LIGHTING REBATE	(48,948)	S/L	30	(4,488)	(408)	(4,896)	(44,052)
REPAIR TO SPRINKLER SYSTEM	6,375	S/L	15	1,171	106	1,277	5,098
LOCHINVAR HOLDING TANKS	6,500	S/L	20	894	81	975	5,525
Total 2015 Additions	123,842			14,107	1,282	15,389	108,453
2014 Adjustments from Myers & Strauffer LLC (Adjusted on 2015 Report)							

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	6/30/2017 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	Net Book Value
CALL BELL SYSTEM	65,873.95	S/L	20	12,077	824	12,901	52,973
CALL BELL SYSTEM	41,318.18	S/L	20	7,575	517	8,092	33,227
CALL BELL SYSTEM	22,634.00	S/L	20	4,150	283	4,433	18,201
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	1,054	79	1,133	3,611
SIGN ON FRONT LAWN	3,509.55	S/L	5	2,281	176	2,457	1,053
LOCHINVAR REPLACEMENT	5,188.61	S/L	15	1,063	86	1,149	4,019
Total 2014 Adj from Myers & Stauffer	143,248			28,201	1,964	30,165	113,083
2015 Disposals							
COLONIAL CARPET 2005	(9,291)	S/L	10	(9,291)	(232)	(9,523)	232
COLONIAL CARPET 11012006	(2,815)	S/L	10	(2,815)	(71)	(2,886)	71
Total 2015 Disposals	(12,106)			(12,106)	(303)	(12,409)	303
2016 Additions							
SPRINKLER REPAIR	9,786	S/L	25	684	98	782	9,004
O2 ROOM ON WEST WING	6,889	S/L	15	803	115	918	5,971
ELECTRIC FOR O2 ROOM	1,820	S/L	20	159	23	182	1,638
Total 2016 Additions	18,495			1,647	235	1,882	16,613
Total Building Improvements	4,946,316			4,259,307	20,151	4,279,458	666,857
Non-Moveable Equipment							
Prior to 2005	92,630	S/L	VAR	92,630	-	92,630	-
2005 Additions	2,653	S/L	10	2,653	-	2,653	-
2006 Additions	6,638	S/L	10	6,638	-	6,638	-
2007 Additions	2,815	S/L	10	2,815	-	2,815	-
2010 Additions	84,188	S/L	10	65,246	2,105	67,351	16,837
2011 Additions	12,545	S/L	5	12,545	-	12,545	-
Total prior to 2011	201,469			182,527	2,105	184,632	16,837
2016 Disposals							
CCI SERVER FOR NORWICHTOWN	(12,545)	S/L	5.00	(12,545)	-	(12,545)	-
AVAYA PHONE SYSTEM	(13,833)	S/L		(13,833)	-	(13,833)	-
GENERATOR 1982	(29,793)	S/L		(29,793)	-	(29,793)	-
Total 2016 Disposals	(56,171)			(56,171)	-	(56,171)	-
Total Non-Moveable Equipment	145,298			126,357	2,105	128,461	16,837

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	6/30/2017 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	Net Book Value
Moveable Equipment							
Prior to 2004	1,362,809	S/L	VAR	1,362,809	-	1,362,809	-
2004 Additions	4,738	S/L	5	4,738	-	4,738	-
2005 Additions	18,084	S/L	5	18,084	-	18,084	-
2006 Additions	3,257	S/L	10	3,257	-	3,257	-
2006 Additions	15,787	S/L	15	11,847	263	12,110	3,677
2007 Additions	17,719	S/L	15	12,108	295	12,403	5,316
2007 Additions	8,041	S/L	10	8,041	-	8,041	-
2007 Additions	29,134	S/L	10	29,134	-	29,134	-
2008 Additions	24,838	S/L	10	23,390	621	24,011	827
2008 Additions	12,936	S/L	5	12,936	-	12,936	-
2009 Additions	4,216	S/L	5	4,216	-	4,216	-
2009 Additions	20,002	S/L	10	16,502	500	17,002	3,001
2009 Additions	8,882	S/L	5	8,882	-	8,882	-
2009 Additions*	(7,547)	S/L	5	(7,547)	-	(7,547)	-
2011 Additions	7,373	S/L	5	7,373	-	7,373	-
Total Prior to 2011	1,530,269			1,515,768	1,680	1,517,448	12,821
2012 Additions							
CHAIR BEDS	5,172	S/L	15	1,810	86	1,897	3,275
FURNITURE IN WEST WING	6,128	S/L	10	3,217	153	3,371	2,757
FLAT PANEL TVS	3,924	S/L	5	3,924	-	3,924	-
PT ROOM DESKS	3,722	S/L	20	977	47	1,024	2,699
WEST WING FURNITURE	6,128	S/L	10	3,217	153	3,371	2,757
FURNITURE	15,848	S/L	10	8,320	396	8,716	7,131
WEST WING FURNITURE	6,128	S/L	10	3,217	153	3,371	2,757
WEST WING ROOM FURNITURE	6,128	S/L	10	3,217	153	3,371	2,757
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	3,217	153	3,371	2,757
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	3,218	153	3,371	2,758
10 POC STATIONS	12,240	S/L	5	12,240	-	12,240	-
6 Dell Vostro Workstations	3,907	S/L	5	3,908	-	3,908	-
4 DELL VOSTRO WORKSTATIONS	2,629	S/L	5	2,629	-	2,629	-
Total 2012 Additions	84,210			53,112	1,449	54,561	29,650

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	6/30/2017 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	Net Book Value
2013 Additions							
New Timeclock System	7,583	S/L	3	7,583	-	7,583	-
Steam Table	2,498	S/L	5	2,207	125	2,332	166
Beds	2,945	S/L	3	2,945	-	2,945	-
Beds HI-LO	5,428	S/L	5	4,886	272	5,157	271
Beds for West Wing	4,863	S/L	5	4,296	243	4,539	324
Dining Room Tables	5,089	S/L	5	4,411	255	4,665	424
Speed Scrubber	3,977	S/L	5	3,446	199	3,645	332
Dining Room Armchairs	12,913	S/L	5	11,192	646	11,837	1,076
Patio Furniture for Residents	2,530	S/L	5	2,108	127	2,235	295
Resident Room Furniture	47,950	S/L	5	37,561	2,398	39,958	7,992
2013 Total Additions	95,776			80,634	4,263	84,897	10,879

2014 Additions							
CALL BELL SYSTEM	65,873.95	S/L	20	12,077	824	12,901	52,973
CALL BELL SYSTEM	41,318.18	S/L	20	7,575	517	8,092	33,227
CALL BELL SYSTEM	22,634.00	S/L	20	4,150	283	4,433	18,201
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	1,054	79	1,133	3,610
SIGN ON FRONT LAWN	3,509.55	S/L	5	2,281	176	2,457	1,053
LOCHINVAR REPLACEMENT	5,168.61	S/L	15	1,063	86	1,149	4,020
WANDERGUARD UPGRADE	2,588.82	S/L	3	2,590	-	2,590	-
BEDS AND FOOTBOARDS	12,591.63	S/L	12	3,060	262	3,322	9,269
2014 Total Additions	158,429			33,850	2,226	36,076	122,353

2014 Adjustments from Myers & Stauffer LLC (Adjusted on 2015 Report)							
CALL BELL SYSTEM	(65,874)	S/L	20	(12,077)	(824)	(12,901)	(52,973)
CALL BELL SYSTEM	(41,318)	S/L	20	(7,575)	(517)	(8,092)	(33,227)
CALL BELL SYSTEM	(22,634)	S/L	20	(4,150)	(283)	(4,433)	(18,201)
LOCHINVAR REPLACEMENT	(4,743)	S/L	15	(1,054)	(79)	(1,133)	(3,611)
SIGN ON FRONT LAWN	(3,510)	S/L	5	(2,281)	(176)	(2,457)	(1,053)
LOCHINVAR REPLACEMENT	(5,169)	S/L	15	(1,063)	(86)	(1,149)	(4,019)
Total 2014 Adj from Myers & Stauffer	(143,248)			(28,201)	(1,964)	(30,165)	(113,083)

2015 Additions							
NEW POC FOR EAST WING	1,224	S/L	3	1,122	102	1,224	-
NEW MATTRESSES	5,274	S/L	5	2,897	264	3,161	2,113
2015 Total Additions	6,498			4,019	366	4,385	2,113

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	6/30/2017 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	Net Book Value
2015 Disposals							
COMPUTER EQUIPMENT 1990	(1,487)	S/L	10	(1,487)	-	(1,487)	-
COMPUTER SOLUTIONS	(4,404)	S/L	10	(4,404)	-	(4,404)	-
COMPUTER SOLUTIONS	(2,827)	S/L	10	(2,827)	-	(2,827)	-
SIMPLEX TIMECLOCK	(3,850)	S/L	10	(3,850)	-	(3,850)	-
COMPUTER SOLUTIONS	(1,819)	S/L	10	(1,819)	-	(1,819)	-
COMPUTER SOLUTIONS	(2,360)	S/L	10	(2,360)	-	(2,360)	-
MODEM 1990	(546)	S/L	10	(546)	-	(546)	-
SEARS LAWN TRACTOR	(1,589)	S/L	10	(1,589)	-	(1,589)	-
SYSTEMS FAX	(885)	S/L	10	(885)	-	(885)	-
STAPLES	(509)	S/L	10	(509)	-	(509)	-
2015 Total Disposals	(20,276)			(20,276)		(20,276)	
2016 Additions							
DELL R430 SERVER AND BACK UP APPLIANCE	18,061	S/L	5	6,321	903	7,224	10,837
TIME CLOCK FOR PBJ	5,018	S/L	3	2,928	418	3,346	1,672
OXYGEN CONCENTRATORS	9,700	S/L	10	1,698	243	1,940	7,760
ULTRA STIM REHAB EQUIPMENT	5,351	S/L	7	1,337	191	1,528	3,823
DIATHERMY UNIT REHAB EQUIPMENT	17,235	S/L	10	3,017	431	3,448	13,787
2016 Total Additions	55,365			15,300	2,186	17,486	37,879
2016 Disposals							
OXYGEN CONCENTRATORS	(7,740)	S/L	10	(7,740)	-	(7,740)	-
TIMECLOCK PLUS	(7,583)	S/L	10	(7,583)	-	(7,583)	-
2016 Total Disposals	(15,323)			(15,323)		(15,323)	
6/30/2017 Addition							
Electric Beds	13,772	S/L	12	861	287	1,148	12,624
6/30/2017 Total Additions	13,772			861	287	1,148	12,624
9/30/2017 Addition							
Wander Guards	2,003	S/L	5	-	100	100	1,903
9/30/2017 Total Additions	2,003			-	100	100	1,903
Total Moveable Equipment	1,767,476			1,639,745	10,592	1,650,336	117,139

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	6/30/2017 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	Net Book Value
Vehicles							
Prior to 2002	26,148	S/L	5	26,148	-	26,148	-
2009 Additions	7,416	S/L	5	7,416	-	7,416	-
2010 Additions	10,261	S/L	5	10,261	-	10,261	-
Total Prior to 2013	43,825	S/L	Var.	43,825	-	43,825	-
2013 Additions							
2013 Chevy Express	42,663	S/L	5	36,975	2,133	39,108	3,555
2013 Disposals							
Cube van 1993	(8,119)	S/L	5	(8,119)	-	(8,119)	-
Cube Van 2002	(18,029)	S/L	5	(18,029)	-	(18,029)	-
Cube Van 2008	(7,416)	S/L	5	(7,416)	-	(7,416)	-
Cube Van 2010	(10,261)	S/L	5	(10,261)	-	(10,261)	-
Total 2013 Disposals	(43,825)			(43,825)	-	(43,825)	-
Total Vehicles	42,663			36,975	2,133	39,108	3,555
Total for 2017	\$ 6,917,295			6,062,383	34,980.70	6,097,363	819,931
Prior Operator's Assets	6,915,292			6,062,383	34,880	6,097,263	818,028
Rounding	-			-	-	(3)	3
TB Amount	\$ 2,003			\$ -	\$ 100	\$ 103	\$ 1,900
TB Linked	2,003			-	67	67	1,936
F/S vs C/R Variance	(0)			-	33	36	(36)
F/S vs C/R NBV - Page 31, Line B9	(817,992)	{a}					
F/S vs C/R Depreciation - Page 36, Line F1	(34,914)	{b}					

{a}

{b}

Amortization Schedule*

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and N	Date of Acquisition		License No. 859-C	Report for Year Ended 9/30/2017			Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
A. Organization Expense								
1. Deferred Financing Costs	7	2017	10 Yrs	160,000	S/L		5,167	
2.								
3.								
A-4. Subtotal							5,167	
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								5,167

* 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.

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

Name of Facility 93 W Main Operating, LLC d/b/a Nor	License No. 859-C	Report for Year Ended 9/30/2017	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	1964/1991			
2. Date Structure Completed	1965			
3. If NOT Original Owner, Date of Purchase	07/01/17			
4. Date of Initial Licensure	1964			
5. Total Licensed Bed Capacity	120			
6. Square Footage	44,390			
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable for LIBOR			
b. Date Mortgage Obtained	07/01/17			
c. Interest Rate for the Cost Year	LIBOR + 3.25% Wit			
d. Term of Mortgage (number of years)	5 Years			
e. Amount of Principal Borrowed	8,250,000			
f. Principal balance outstanding as of 9/30/2017	8,214,342			
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	9/30/2017		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		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	25,167	25,167	
Interest on Loans							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	25,167	25,167	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,400	14,400	
b. Insurance on Automobiles				\$	902	902	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	3,825	3,825	
Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	19,127	19,127	
15. Total All Expenditures (A-13 thru C-14)				\$	2,874,492	2,874,492	

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	9/30/2017	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	\$ 2,603	2,603		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$ 158,654	158,654		
7.			Other - See attached Schedule	\$ 15,627	15,627		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 31,405	31,405		
10.	15	1d/e	Accounting & Legal	\$ 1,208	1,208		
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.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,120	1,120		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 625	625		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 400	400		
23.			Other - See attached Schedule	\$ 38,985	38,985		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 250,627	250,627		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 2,603		
Total Other Salaries Adjustment			\$ 2,603	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Independent Nurse Monitor	\$ 14,520		
13	B12o	IV Insertion Nurse	1,107		
Total Other Fees Adjustments			\$ 15,627	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Dues to Chamber of Commerce	510		
16	m11	Religious Costs- Rabbi	2,000		
16	m13	Late Fees	2,157		
16	m13	Non-Routine Bank Charges	5		
16	m13	Startup Costs	32,413		
16	m13	Employee Food	1,400		
16	m13	Discriminatory Bonus	500		
Total Other A&G Adjustments			\$ 38,985	\$ -	\$ -

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	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 250,627	250,627		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 138,042	138,042		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 5,124	5,124		
30.	20	5h	Laboratory	\$ 8,574	8,574		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 616	616		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 11,210	11,210		
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	\$ 5,167	5,167		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 18	18		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 25,872	25,872		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 445,250	445,250		

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

93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance	\$ 1,763		
20	5j	IV & Oxygen Equipment Rental	9,447		
Total Other Ancillary Costs			\$ 11,210	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 5,167		
Total Other Property Adjustments			\$ 5,167	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest on Loans	\$ 25,167		
30	IV8	UHC Insurance Incentive Bonus	705		
Total Other Adjustments			\$ 25,872	\$ -	\$ -

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, 2017

	<u>Amount</u>	
Total Cable TV Expense acct # 80-232-00	\$ 2,670	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 3,600</u>	
Full Year Cost Report (92 out of 365 Days)	<u>25%</u>	
Revised Allowable Cost	\$ 907	
Disallowed Cable TV	<u><u>\$ 1,763</u></u>	

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		9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 1,066,649	1,066,649			
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>)	\$ 1,401,754	1,401,754			
b. Medicare Room and Board Contractual Allowance **	\$ (11,305)	(11,305)			
4. a. Private-Pay Residents and Other	\$ 624,945	624,945			
b. Private-Pay Room and Board Contractual Allowance **	\$ (34)	(34)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 123,582	123,582			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (123,582)	(123,582)			
c. Prescription Drugs - Non-Medicare	\$ 7,239	7,239			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (7,239)	(7,239)			
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	\$ 209,174	209,174			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (186,474)	(186,474)			
c. Physical Therapy - Non-Medicare	\$ 26,642	26,642			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (20,443)	(20,443)			
4. a. Speech Therapy - Medicare	\$ 12,864	12,864			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (9,510)	(9,510)			
c. Speech Therapy - Non-Medicare	\$ 2,401	2,401			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (1,886)	(1,886)			
5. a. Occupational Therapy - Medicare	\$ 229,372	229,372			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (207,804)	(207,804)			
c. Occupational Therapy - Non-Medicare	\$ 28,086	28,086			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (24,581)	(24,581)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 659	659			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 3,140,509	3,140,509			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 46,392	46,392			
V. Total Other Revenue (1 thru 8)	\$ 46,392	46,392			
VI. Total All Revenue (III + V)	\$ 3,186,901	3,186,901			

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev>HMO	\$ 1,425		
30 II 6b	Other Ancillary Rev>HMO>C/A	(760)		
30 II 6b	Revenue Adjustments>HMO	(6)		
Total Other Resident Revenue		\$ 659	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Rev>Vending Machines	\$ 18		
30 IV 8	Other Rev>Purchased A/R	45,669		
30 IV 8	UHC Insurance Incentive Bonus	705		
Total Other Revenue		\$ 46,392	\$ -	\$ -

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	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	232,071
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,355,092
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	41,059
a. Prepaid Expenses	3,381			
b. Prepaid Expenses> Insurance	2,708			
c. Prepaid Expenses> Taxes	34,970			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,628,222
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	15,542	\$	15,542
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	4,946,316	\$	666,856
	Accum. Depreciation	4,279,460 Net		
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost	145,298	\$	16,837
	Accum. Depreciation	128,461 Net		
6. Movable Equipment	*Historical Cost	1,767,476	\$	117,142
	Accum. Depreciation	1,650,334 Net		
7. Motor Vehicles	*Historical Cost	42,663	\$	3,551
	Accum. Depreciation	39,112 Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(817,992)
F/S vs C/R NBV	(817,992)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,936

* 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	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,630,158
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				
\$ 6,274				
2. Escrow Deposits				
\$ 19,771				
3. Organization Expense				
	*Historical Cost	160,000		
	Accum. Depreciation	5,167	Net	\$ 154,833
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
\$ 445,003				
Name and Address		Amount	Loan Date	
Due from Wtby, Holdings, NL, NL Realty, SP		445,003		
7. Other Assets (<i>itemize</i>)				
\$				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ 625,881				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 2,256,039				

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

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	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	700,896
2. Notes Payable (<i>itemize</i>)				\$	250,000
Notes Payable>LOC 250,000					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	400,889
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	22,817
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	158,367
Accrued Expenses 158,367					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,532,969

* 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 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,532,969	
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>)				\$ 375,747	
Name and Address of Lender	Amount	Loan Date			
Due to Nor Realty, Greenwich	375,747				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 375,747	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,908,716	

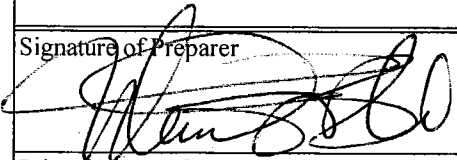
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norv	859-C	9/30/2017	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			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	347,323
7. Total Net Worth			\$	347,323
C. Total Reserves and Net Worth			\$	347,323
D. Total Liabilities, Reserves, and Net Worth			\$	2,256,039

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	9/30/2017	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$			
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	3,186,901		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	2,839,578		
D. Net Income or Deficit			\$	347,323		
E. Balance			\$	347,323		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Page 27	\$2,874,492					
F/S vs C/R Depreciation	(34,914)					
Total F/S Expenses	\$2,839,578					
2. Other (<i>itemize</i>)						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)					\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount				
2. Other Withdrawings (<i>Specify</i>)			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. Balance at End of Period			\$	347,323		
				09/30/17		

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 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 2/14/18		
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 13, 2018



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

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

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? 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 2017, 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 cost year 2016?

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. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **93 W Main Operating, LLC**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
10-010-95	Cash>Operating>Norwich	193,291.00			193,291.00
10-014-00	Cash>Petty Cash Facility	300.00			300.00
10-014-95	Cash>PettyCash>Norwich	1,925.00			1,925.00
10-015-00	Cash>Petty Cash PNA	500.00			500.00
10-060-95	Cash>Resident Trust>Norwich	31,055.00			31,055.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-300-00	Cash>Escrow	19,771.00			19,771.00
11-102-00	Accounts Receivable>Medicare A	672,429.00			672,429.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	(7,362.00)			(7,362.00)
11-103-70	Accounts Receivable>Medicare B>Old A/R	22,884.00			22,884.00
11-104-00	Accounts Receivable>Private	39,067.00			39,067.00
11-104-70	Accounts Receivable>Private>Old A/R	67,330.00			67,330.00
11-105-00	Accounts Receivable>HMO	219,276.00			219,276.00
11-105-70	Accounts Receivable>HMO>Old A/R	86,604.00			86,604.00
11-109-00	Accounts Receivable>Hospice	11,398.00			11,398.00
11-109-70	Accounts Receivable>Hospice>Old A/R	(5,193.00)			(5,193.00)
11-111-00	Accounts Receivable>Medicaid	412,324.00			412,324.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	39,524.00			39,524.00
11-112-00	Accounts Receivable>Income	(4,852.00)			(4,852.00)
11-112-70	Accounts Receivable>Income>Old A/R	(5,038.00)			(5,038.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(31,405.00)			(31,405.00)
11-123-00	Accounts Receivable>Ancillary	36,856.00			36,856.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(198,750.00)			(198,750.00)
12-000-00	Prepaid Expenses	3,381.00			3,381.00
12-124-00	Prepaid Expenses>Insurance	2,708.00			2,708.00
12-126-00	Prepaid Expenses>Taxes	34,970.00			34,970.00
13-128-00	Due From>Vendor Security Deposits	6,274.00			6,274.00
14-133-00	Fixed Assets>Medical Equipment	2,003.00			2,003.00
15-133-00	Accum Depn>Medical Equipment	(67.00)			(67.00)
17-000-00	Deferred Financing Costs	160,000.00			160,000.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(5,167.00)			(5,167.00)
20-000-00	Accounts Payable	(632,020.00)			(632,020.00)
21-274-00	Other Current Payables>SUI Payable	(38,405.00)			(38,405.00)
21-350-00	Other Current Payables>Resident Funds	(31,055.00)			(31,055.00)
21-354-00	Other Current Payables>DTF RFMS	(550.00)			(550.00)
21-884-00	Other Current Payable>Disability & Other Insurance	1,134.00			1,134.00
22-000-01	Note Payable>LOC	(250,000.00)			(250,000.00)
23-000-00	Accrued Wages & Related	(102,628.00)			(102,628.00)
23-156-00	Accrued Wages & Related>PR Taxes	(22,817.00)			(22,817.00)
23-157-00	Accrued Expenses>PTO	(298,261.00)			(298,261.00)
24-000-00	Accrued Expenses	(158,367.00)			(158,367.00)
27-000-91	Due To/(From)>Waterbury	21,558.00			21,558.00
27-000-93	Due To/(From)>Holdings	3,701.00			3,701.00
27-000-96	Due To/(From)>New London	161,480.00			161,480.00
27-000-97	Due To/(From)>Norwich Realty	(345,007.00)			(345,007.00)
27-000-98	Due To/(From)>New London Realty	189,264.00			189,264.00
27-315-00	Due To/(From)>Southport	69,000.00			69,000.00
27-316-00	Due To/(From)>Greenwich	(30,740.00)			(30,740.00)
40-102-00	Room & Board Revenue>Medicare A	(1,401,754.00)			(1,401,754.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	11,305.00			11,305.00
40-104-00	Room & Board Revenue>Private	(336,662.00)			(336,662.00)
40-105-00	Room & Board Revenue>HMO	(271,900.00)			(271,900.00)
40-105-14	Room & Board Revenue>HMO>Sequester	34.00			34.00
40-109-00	Room & Board Revenue>Hospice	(16,383.00)			(16,383.00)
40-111-00	Room & Board Revenue>Medicaid	(1,066,649.00)			(1,066,649.00)
41-102-00	Pharmacy Rev>Medicare A	(123,582.00)			(123,582.00)

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
41-102-01	Pharmacy Rev>Medicare A>C/A	123,582.00			123,582.00
41-105-00	Pharmacy Rev>HMO	(7,239.00)			(7,239.00)
41-105-01	Pharmacy Rev>HMO>C/A	7,239.00			7,239.00
42-102-00	PT Revenue>Medicare A	(209,174.00)			(209,174.00)
42-102-01	PT Revenue>Medicare A>C/A	186,474.00			186,474.00
42-105-00	PT Revenue>HMO	(22,996.00)			(22,996.00)
42-105-01	PT Revenue>HMO>C/A	16,797.00			16,797.00
42-111-00	PT Revenue>Medicaid	(3,646.00)			(3,646.00)
42-111-01	PT Revenue>Medicaid>C/A	3,646.00			3,646.00
43-102-00	OT Revenue>Medicare A	(229,372.00)			(229,372.00)
43-102-01	OT Revenue>Medicare A>C/A	207,804.00			207,804.00
43-105-00	OT Revenue>HMO	(24,075.00)			(24,075.00)
43-105-01	OT Revenue>HMO>C/A	20,570.00			20,570.00
43-111-00	OT Revenue>Medicaid	(4,011.00)			(4,011.00)
43-111-01	OT Revenue>Medicaid>C/A	4,011.00			4,011.00
44-102-00	ST Revenue>Medicare A	(12,864.00)			(12,864.00)
44-102-01	ST Revenue>Medicare A>C/A	9,510.00			9,510.00
44-105-00	ST Revenue>HMO	(941.00)			(941.00)
44-105-01	ST Revenue>HMO>C/A	426.00			426.00
44-111-00	ST Revenue>Medicaid	(1,460.00)			(1,460.00)
44-111-01	ST Revenue>Medicaid>C/A	1,460.00			1,460.00
47-105-00	Other Ancillary Rev>HMO	(1,425.00)			(1,425.00)
47-105-01	Other Ancillary Rev>HMO>C/A	760.00			760.00
51-181-00	Other Rev>Vending Machines	(18.00)			(18.00)
51-191-00	Other Rev>Purchased A/R	(45,669.00)			(45,669.00)
52-105-00	Revenue Adjustments>HMO	6.00			6.00
60-183-00	Nursing Expense>Supplies	40,838.00			40,838.00
60-185-00	Nursing Expense>Incontinence Supplies	725.00			725.00
60-204-00	Nursing Expense>Training & Education	1,000.00			1,000.00
60-206-00	Nursing Expense>Clinical Services	1,971.00		(864.00)	1,107.00
			RJE - 2	(1,086.00)	
			RJE - 10	222.00	
60-208-00	Nursing Expense>Equip-Rental	9,447.00			9,447.00
60-212-00	Nursing Expense>Clinical Consultants	14,520.00			14,520.00
60-230-00	Nursing Expense>Data Processing	7,111.00			7,111.00
60-700-06	Nursing Expense>Contracted Service>Other	5,725.00		(600.00)	5,125.00
			RJE - 7	(600.00)	
60-801-80	Nursing Expense>CNA>Wages	346,410.00			346,410.00
60-805-80	Nursing Expense>LPN>Wages	220,240.00			220,240.00
60-808-80	Nursing Expense>RN>Wages	54,502.00			54,502.00
60-809-80	Nursing Expense>RN Supervisor>Wages	91,064.00			91,064.00
61-750-00	Nursing Admin Expense>Medical Director	18,000.00			18,000.00
61-811-80	Nursing Admin Expense>Director>Wages	26,749.00			26,749.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	25,400.00			25,400.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	28,491.00			28,491.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	8,779.00		109.00	8,888.00
			RJE - 9	109.00	
61-822-80	Nursing Admin Expense>Medical Director>Wages	109.00		(109.00)	0.00
			RJE - 9	(109.00)	
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	11,136.00			11,136.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	37.00			37.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	195.00			195.00
61-880-00	Nursing Admin Expense>Payroll Taxes	87,571.00			87,571.00
61-881-00	Nursing Admin Expense>Workers Comp	22,811.00			22,811.00
61-882-00	Nursing Admin Expense>Health Insurance	81,313.00			81,313.00
61-883-00	Nursing Admin Expense>Other Benefits	2,744.00		(2,744.00)	0.00
			RJE - 4	(2,744.00)	
62-145-00	Pharmacy Expense>RX	138,042.00			138,042.00
62-222-00	Pharmacy Expense>OTC	3,854.00			3,854.00
62-700-00	Pharmacy Expense>Contracted Service	222.00		(222.00)	0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
			RJE - 10	(222.00)	
64-223-00	Other Ancillary Expense>Oxygen	616.00			616.00
64-224-00	Other Ancillary Expense>Lab	8,574.00			8,574.00
64-225-00	Other Ancillary Expense>Radiology	5,124.00			5,124.00
65-000-00	PT Expense	148,765.00			148,765.00
66-000-00	OT Expense	158,654.00			158,654.00
67-000-00	ST Expense	6,711.00			6,711.00
69-811-80	Social Services Expense>Director>Wages	22,950.00			22,950.00
69-830-80	Social Services Expense>Assistant>Wages	243.00			243.00
69-880-00	Social Services Expense>Payroll Taxes	2,512.00			2,512.00
69-881-00	Social Services Expense>Workers Comp	652.00			652.00
69-882-00	Social Services Expense>Health Insurance	2,347.00			2,347.00
69-883-00	Social Services Expense>Other Benefits	79.00		(79.00)	0.00
			RJE - 4	(79.00)	
70-177-00	Dietary Expense>Supplements	4,449.00			4,449.00
70-178-00	Dietary Expense>Food	66,153.00			66,153.00
70-183-00	Dietary Expense>Supplies	6,501.00			6,501.00
70-207-00	Dietary Expense>Repairs & Maint	96.00			96.00
70-811-80	Dietary Expense>Director>Wages	14,623.00			14,623.00
70-831-80	Dietary Expense>Aide>Wages	47,051.00			47,051.00
70-832-80	Dietary Expense>Cook>Wages	20,845.00			20,845.00
70-833-80	Dietary Expense>Dietician>Wages	13,838.00			13,838.00
70-880-00	Dietary Expense>Payroll Taxes	10,430.00			10,430.00
70-881-00	Dietary Expense>Workers Comp	2,709.00			2,709.00
70-882-00	Dietary Expense>Health Insurance	9,764.00			9,764.00
70-883-00	Dietary Expense>Other Benefits	324.00		(324.00)	0.00
			RJE - 4	(324.00)	
71-179-00	Activity Expense>Barber & Beauty	400.00			400.00
71-183-00	Activity Expense>Supplies	410.00			410.00
71-700-00	Activity Expense>Contracted Service	1,055.00			1,055.00
71-811-80	Activity Expense>Director>Wages	14,919.00			14,919.00
71-831-80	Activity Expense>Aide>Wages	24,508.00			24,508.00
71-880-00	Activity Expense>Payroll Taxes	4,277.00			4,277.00
71-881-00	Activity Expense>Workers Comp	1,110.00			1,110.00
71-882-00	Activity Expense>Health Insurance	4,020.00			4,020.00
71-883-00	Activity Expense>Other Benefits	132.00		(132.00)	0.00
			RJE - 4	(132.00)	
72-183-00	Housekeeping Expense>Supplies	9,009.00			9,009.00
72-811-80	Housekeeping Expense>Director>Wages	7,944.00			7,944.00
72-831-80	Housekeeping Expense>Aide>Wages	27,471.00			27,471.00
72-836-80	Housekeeping Expense>Supervisor>Wages	132.00			132.00
73-183-00	Laundry Expense>Supplies	4,069.00			4,069.00
73-831-80	Laundry Expense>Aide>Wages	47,851.00			47,851.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	8,948.00			8,948.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	2,337.00			2,337.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,276.00			8,276.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	280.00		(280.00)	0.00
			RJE - 4	(280.00)	
75-183-00	Maintenance Expense>Supplies	2,041.00			2,041.00
75-205-00	Maintenance Expense>Sanitation & Incineration	3,629.00			3,629.00
75-207-00	Maintenance Expense>Repairs & Maint	5,366.00			5,366.00
75-217-00	Maintenance Expense>Extermination	303.00			303.00
75-219-00	Maintenance Expense>Landscaping	718.00			718.00
75-220-00	Maintenance Expense>Fire Drill	202.00			202.00
75-700-00	Maintenance Expense>Contracted Service	11,828.00			11,828.00
75-811-80	Maintenance Expense>Director>Wages	15,579.00			15,579.00
75-829-80	Maintenance Expense>Staff>Wages	18,076.00			18,076.00
75-838-80	Maintenance Expense>Security Desk>Wages	6,463.00			6,463.00
75-880-00	Maintenance Expense>Payroll Taxes	4,336.00			4,336.00
75-881-00	Maintenance Expense>Workers Comp	1,127.00			1,127.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
75-882-00	Maintenance Expense>Health Insurance	4,045.00			4,045.00
75-883-00	Maintenance Expense>Other Benefits	136.00		(136.00)	0.00
			RJE - 4	(136.00)	
76-227-00	Utility Expense>Gas	11,694.00			11,694.00
76-228-00	Utility Expense>Electric	19,382.00			19,382.00
76-229-00	Utility Expense>Water/Sewer	9,890.00			9,890.00
80-101-00	Admin Expense>Provider Tax	156,451.00			156,451.00
80-162-00	Admin Expense>Insurance - General Liability & Other	14,400.00			14,400.00
80-164-00	Admin Expense>Surety Bond	3,825.00			3,825.00
80-167-00	Admin Expense>Insurance - Auto	902.00			902.00
80-183-00	Admin Expense>Supplies	3,515.00			3,515.00
80-209-00	Admin Expense>Postage	1,025.00		(12.00)	1,013.00
			RJE - 8	(12.00)	
80-210-00	Admin Expense>Internet	835.00			835.00
80-230-00	Admin Expense>Data Processing	4,149.00			4,149.00
80-231-00	Admin Expense>Telephone	823.00		(289.00)	534.00
			RJE - 1	(289.00)	
80-232-00	Admin Expense>Cable TV	2,670.00			2,670.00
80-233-00	Admin Expense>Seminars	40.00			40.00
80-234-00	Admin Expense>Licenses	205.00			205.00
80-235-00	Admin Expense>Dues & Subscriptions	510.00		(510.00)	0.00
			RJE - 3	(510.00)	
80-236-00	Admin Expense>Travel	2,033.00			2,033.00
80-236-04	Admin Expense>Travel>Allowable	187.00			187.00
80-238-00	Admin Expense>Legal Fees	0.00		456.00	456.00
			RJE - 5	456.00	
80-239-00	Admin Expense>Accounting Fees	15,024.00		(14,100.00)	924.00
			RJE - 6	(14,100.00)	
80-240-00	Admin Expense>Professional Fees	31,553.00		13,644.00	45,197.00
			RJE - 5	(456.00)	
			RJE - 6	14,100.00	
80-243-00	Admin Expense>Late Fees	2,157.00			2,157.00
80-244-00	Admin Expense>Bank Fees	353.00			353.00
80-250-00	Admin Expense>Marketing & Advertising	625.00			625.00
80-251-00	Admin Expense>Bad Debt	31,405.00			31,405.00
80-252-00	Admin Expense>Startup Costs	32,413.00			32,413.00
80-700-00	Admin Expense>Contracted Service	4,289.00			4,289.00
80-811-80	Admin Expense>Director>Wages	56,865.00			56,865.00
80-839-80	Admin Expense>Admissions>Wages	19,600.00			19,600.00
80-840-80	Admin Expense>Business Office>Wages	77,369.00			77,369.00
80-842-80	Admin Expense>Marketing>Wages	2,603.00			2,603.00
80-880-00	Admin Expense>Payroll Taxes	16,836.00			16,836.00
80-881-00	Admin Expense>Workers Comp	4,386.00			4,386.00
80-882-00	Admin Expense>Health Insurance	15,578.00			15,578.00
80-883-00	Admin Expense>Other Benefits	532.00		(532.00)	0.00
			RJE - 4	(532.00)	
85-245-00	Background Checks	0.00		2,308.00	2,308.00
			RJE - 4	2,308.00	
85-257-00	Employee Physicals	0.00		724.00	724.00
			RJE - 4	724.00	
91-121-00	Property Expense>Rent	185,365.00			185,365.00
91-161-00	Property Expense>RE Taxes	29,290.00			29,290.00
91-261-00	Property Expense>Personal Prop Taxes	5,680.00			5,680.00
92-000-00	Depreciation Expense	67.00			67.00
93-000-00	Amortization Expense	5,167.00			5,167.00
94-000-00	Interest Expense	25,167.00			25,167.00
Marcum 101	Chamber of Commerce Dues	0.00			0.00
Marcum 102	Employee Food	0.00		1,400.00	1,400.00
			RJE - 4	1,400.00	
Marcum 103	Cell Phone	0.00		289.00	289.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
			RJE - 1	289.00	
Marcum 104	Dentist	0.00		1,086.00	1,086.00
			RJE - 2	1,086.00	
Marcum 105	Administering of Drugs Expense	0.00			0.00
Marcum 106	Bonus	0.00		500.00	500.00
			RJE - 4	500.00	
Marcum 107	UHC Insurance Incentive Bonus	0.00		(705.00)	(705.00)
			RJE - 4	(705.00)	
Marcum 108	Wheelchair Cleaning	0.00		600.00	600.00
			RJE - 7	600.00	
Marcum 109	Leased Equipment	0.00		12.00	12.00
			RJE - 8	12.00	
Marcum 110	Chamber of Commerce Dues	0.00		510.00	510.00
			RJE - 3	510.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: 93 W Main Operating, LLC
 Engagement: Medicaid - 93 W Main Operating, LLC
 Period Ending: 9/30/2017
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.05 - Profit & Loss

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
80-811-80	Admin Expense>Director>Wages	56,865.00		0.00	56,865.00
Subtotal [2] Administrators		56,865.00		0.00	56,865.00
Subgroup : [4] Other Administrative Salaries					
75-838-80	Maintenance Expense>Security Desk>Wages	6,463.00		0.00	6,463.00
80-840-80	Admin Expense>Business Office>Wages	77,369.00		0.00	77,369.00
Subtotal [4] Other Administrative Salaries		83,832.00		0.00	83,832.00
Subgroup : [5A] Head Dietitian					
70-833-80	Dietary Expense>Dietician>Wages	13,838.00		0.00	13,838.00
Subtotal [5A] Head Dietitian		13,838.00		0.00	13,838.00
Subgroup : [5B] Food Service Supervisor					
70-811-80	Dietary Expense>Director>Wages	14,623.00		0.00	14,623.00
Subtotal [5B] Food Service Supervisor		14,623.00		0.00	14,623.00
Subgroup : [5C] Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	47,051.00		0.00	47,051.00
70-832-80	Dietary Expense>Cook>Wages	20,845.00		0.00	20,845.00
Subtotal [5C] Dietary Workers		67,896.00		0.00	67,896.00
Subgroup : [6A] Head Housekeeper					
72-811-80	Housekeeping Expense>Director>Wages	7,944.00		0.00	7,944.00
Subtotal [6A] Head Housekeeper		7,944.00		0.00	7,944.00
Subgroup : [6B] Other Housekeeping Workers					
72-831-80	Housekeeping Expense>Aide>Wages	27,471.00		0.00	27,471.00
72-836-80	Housekeeping Expense>Supervisor>Wages	132.00		0.00	132.00
Subtotal [6B] Other Housekeeping Workers		27,603.00		0.00	27,603.00
Subgroup : [7A] Engineer or Chief of Maintenance					
75-811-80	Maintenance Expense>Director>Wages	15,579.00		0.00	15,579.00
Subtotal [7A] Engineer or Chief of Maintenance		15,579.00		0.00	15,579.00
Subgroup : [7B] Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	18,076.00		0.00	18,076.00
Subtotal [7B] Other Maintenance Workers		18,076.00		0.00	18,076.00
Subgroup : [8B] Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	47,851.00		0.00	47,851.00
Subtotal [8B] Other Laundry Workers		47,851.00		0.00	47,851.00
Subgroup : [12A] Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director>Wages	26,749.00		0.00	26,749.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	25,400.00		0.00	25,400.00
Subtotal [12A] Director of Nurses/Assistant Director		52,149.00		0.00	52,149.00
Subgroup : [12B1] RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	54,502.00		0.00	54,502.00
60-809-80	Nursing Expense>RN Supervisor>Wages	91,064.00		0.00	91,064.00
Subtotal [12B1] RNs - Direct Care		145,566.00		0.00	145,566.00
Subgroup : [12B2] RNs - Administrative					
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	28,491.00		0.00	28,491.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	11,136.00		0.00	11,136.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	37.00		0.00	37.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	195.00		0.00	195.00
Subtotal [12B2] RNs - Administrative		39,859.00		0.00	39,859.00
Subgroup : [12C1] LPNs - Direct Care					
60-805-80	Nursing Expense>LPN>Wages	220,240.00		0.00	220,240.00
Subtotal [12C1] LPNs - Direct Care		220,240.00		0.00	220,240.00
Subgroup : [12D] Aides and Attendants					
60-801-80	Nursing Expense>CNA>Wages	346,410.00		0.00	346,410.00
Subtotal [12D] Aides and Attendants		346,410.00		0.00	346,410.00
Subgroup : [12H] Recreation Workers					
71-811-80	Activity Expense>Director>Wages	14,919.00		0.00	14,919.00
71-831-80	Activity Expense>Aide>Wages	24,508.00		0.00	24,508.00
Subtotal [12H] Recreation Workers		39,427.00		0.00	39,427.00
Subgroup : [12I1] Medical Director					
61-822-80	Nursing Admin Expense>Medical Director>Wages	109.00		(109.00)	0.00
Subtotal [12I1] Medical Director		109.00	RJE - 9	(109.00)	0.00
Subgroup : [12M] Social Workers/Case Management					
69-811-80	Social Services Expense>Director>Wages	22,950.00		0.00	22,950.00

Client: **93 W Main Operating, LLC**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.05 - Profit & Loss**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
69-830-80	Social Services Expense>Assistant>Wages	243.00		0.00	243.00
Subtotal [12M] Social Workers/Case Management		23,193.00		0.00	23,193.00
Subgroup : [12N] Marketing					
80-842-80	Admin Expense>Marketing>Wages	2,603.00		0.00	2,603.00
Subtotal [12N] Marketing		2,603.00		0.00	2,603.00
Subgroup : [12O] Other					
61-818-80	Nursing Admin Expense>Medical Records>Wages	8,779.00		109.00	8,888.00
			RJE - 9	109.00	
80-839-80	Admin Expense>Admissions>Wages	19,600.00		0.00	19,600.00
Subtotal [12O] Other		28,379.00		109.00	28,488.00
Total [10-A] Salaries and Wages		1,252,042.00		0.00	1,252,042.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
Marcum 104	Dentist	0.00		1,086.00	1,086.00
			RJE - 2	1,086.00	
Subtotal [2] Dentist		0.00		1,086.00	1,086.00
Subgroup : [3] Pharmacist					
62-700-00	Pharmacy Expense>Contracted Service	222.00		(222.00)	0.00
			RJE - 10	(222.00)	
Subtotal [3] Pharmacist		222.00		(222.00)	0.00
Subgroup : [5A] PT - Resident Care					
65-000-00	PT Expense	148,765.00		0.00	148,765.00
Subtotal [5A] PT - Resident Care		148,765.00		0.00	148,765.00
Subgroup : [8A] Medical Director					
61-750-00	Nursing Admin Expense>Medical Director	18,000.00		0.00	18,000.00
Subtotal [8A] Medical Director		18,000.00		0.00	18,000.00
Subgroup : [9A] ST - Resident Care					
67-000-00	ST Expense	6,711.00		0.00	6,711.00
Subtotal [9A] ST - Resident Care		6,711.00		0.00	6,711.00
Subgroup : [10A] OT - Resident Care					
66-000-00	OT Expense	158,654.00		0.00	158,654.00
Subtotal [10A] OT - Resident Care		158,654.00		0.00	158,654.00
Subgroup : [12] Other					
60-206-00	Nursing Expense>Clinical Services	1,971.00		(864.00)	1,107.00
			RJE - 2	(1,086.00)	
60-212-00	Nursing Expense>Clinical Consultants	14,520.00		222.00	14,520.00
			RJE - 10	0.00	
60-700-06	Nursing Expense>Contracted Service>Other	5,725.00		(600.00)	5,125.00
			RJE - 7	(600.00)	
Subtotal [12] Other		22,216.00		(1,464.00)	20,752.00
Total [13-B] Professional Fees		354,568.00		(600.00)	353,968.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
61-881-00	Nursing Admin Expense>Workers Comp	22,811.00		0.00	22,811.00
69-881-00	Social Services Expense>Workers Comp	652.00		0.00	652.00
70-881-00	Dietary Expense>Workers Comp	2,709.00		0.00	2,709.00
71-881-00	Activity Expense>Workers Comp	1,110.00		0.00	1,110.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	2,337.00		0.00	2,337.00
75-881-00	Maintenance Expense>Workers Comp	1,127.00		0.00	1,127.00
80-881-00	Admin Expense>Workers Comp	4,386.00		0.00	4,386.00
Subtotal [1A1] Workmen's Compensation		35,132.00		0.00	35,132.00
Subgroup : [1A4] Social Security (FICA)					
61-880-00	Nursing Admin Expense>Payroll Taxes	87,571.00		0.00	87,571.00
69-880-00	Social Services Expense>Payroll Taxes	2,512.00		0.00	2,512.00
70-880-00	Dietary Expense>Payroll Taxes	10,430.00		0.00	10,430.00
71-880-00	Activity Expense>Payroll Taxes	4,277.00		0.00	4,277.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	8,948.00		0.00	8,948.00
75-880-00	Maintenance Expense>Payroll Taxes	4,336.00		0.00	4,336.00
80-880-00	Admin Expense>Payroll Taxes	16,836.00		0.00	16,836.00
Subtotal [1A4] Social Security (FICA)		134,910.00		0.00	134,910.00
Subgroup : [1A5] Health Insurance					
61-882-00	Nursing Admin Expense>Health Insurance	81,313.00		0.00	81,313.00
69-882-00	Social Services Expense>Health Insurance	2,347.00		0.00	2,347.00
70-882-00	Dietary Expense>Health Insurance	9,764.00		0.00	9,764.00
71-882-00	Activity Expense>Health Insurance	4,020.00		0.00	4,020.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,276.00		0.00	8,276.00
75-882-00	Maintenance Expense>Health Insurance	4,045.00		0.00	4,045.00
80-882-00	Admin Expense>Health Insurance	15,578.00		0.00	15,578.00
Subtotal [1A5] Health Insurance		125,343.00		0.00	125,343.00

Client: **93 W Main Operating, LLC**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.05 - Profit & Loss**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Subgroup : [1A9] Other					
61-883-00	Nursing Admin Expense>Other Benefits	2,744.00		(2,744.00)	0.00
			RJE - 4	(2,744.00)	
69-883-00	Social Services Expense>Other Benefits	79.00		(79.00)	0.00
			RJE - 4	(79.00)	
70-883-00	Dietary Expense>Other Benefits	324.00		(324.00)	0.00
			RJE - 4	(324.00)	
71-883-00	Activity Expense>Other Benefits	132.00		(132.00)	0.00
			RJE - 4	(132.00)	
74-883-00	Housekeeping & Laundry Expense>Other Benefits	280.00		(280.00)	0.00
			RJE - 4	(280.00)	
75-883-00	Maintenance Expense>Other Benefits	136.00		(136.00)	0.00
			RJE - 4	(136.00)	
80-883-00	Admin Expense>Other Benefits	532.00		(532.00)	0.00
			RJE - 4	(532.00)	
85-245-00	Background Checks	0.00		2,308.00	2,308.00
			RJE - 4	2,308.00	
85-257-00	Employee Physicals	0.00		724.00	724.00
			RJE - 4	724.00	
Subtotal [1A9] Other		4,227.00		(1,195.00)	3,032.00
Subgroup : [1C] Bad Debts					
80-251-00	Admin Expense>Bad Debt	31,405.00		0.00	31,405.00
Subtotal [1C] Bad Debts		31,405.00		0.00	31,405.00
Subgroup : [1D] Accounting and Auditing					
80-239-00	Admin Expense>Accounting Fees	15,024.00		(14,100.00)	924.00
			RJE - 6	(14,100.00)	
Subtotal [1D] Accounting and Auditing		15,024.00		(14,100.00)	924.00
Subgroup : [1E] Legal					
80-236-00	Admin Expense>Legal Fees	0.00		456.00	456.00
			RJE - 5	456.00	
Subtotal [1E] Legal		0.00		456.00	456.00
Subgroup : [1G] Office Supplies					
80-183-00	Admin Expense>Supplies	3,515.00		0.00	3,515.00
Subtotal [1G] Office Supplies		3,515.00		0.00	3,515.00
Subgroup : [1H1] Telephone and Telegraph					
80-231-00	Admin Expense>Telephone	823.00		(289.00)	534.00
			RJE - 1	(289.00)	
Subtotal [1H1] Telephone and Telegraph		823.00		(289.00)	534.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 103	Cell Phone	0.00		289.00	289.00
			RJE - 1	289.00	
Subtotal [1H2] Cellular Phones and Beepers		0.00		289.00	289.00
Subgroup : [1K3] Resident Day User Fee					
80-101-00	Admin Expense>Provider Tax	156,451.00		0.00	156,451.00
Subtotal [1K3] Resident Day User Fee		156,451.00		0.00	156,451.00
Total [15] Expenditures Other than Salaries		606,830.00		(14,839.00)	491,991.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4] Employee Travel					
80-236-00	Admin Expense>Travel	2,033.00		0.00	2,033.00
80-236-04	Admin Expense>Travel>Allowable	187.00		0.00	187.00
Subtotal [4] Employee Travel		2,220.00		0.00	2,220.00
Subgroup : [5] Education Expense					
60-204-00	Nursing Expense>Training & Education	1,000.00		0.00	1,000.00
80-233-00	Admin Expense>Seminars	40.00		0.00	40.00
Subtotal [5] Education Expense		1,040.00		0.00	1,040.00
Subgroup : [M3] Advertising Other					
80-250-00	Admin Expense>Marketing & Advertising	625.00		0.00	625.00
Subtotal [M3] Advertising Other		625.00		0.00	625.00
Subgroup : [M6] Barber and Beauty Supplies					
71-179-00	Activity Expense>Barber & Beauty	400.00		0.00	400.00
Subtotal [M6] Barber and Beauty Supplies		400.00		0.00	400.00
Subgroup : [M7] Postage					
80-209-00	Admin Expense>Postage	1,025.00		(12.00)	1,013.00
			RJE - 8	(12.00)	
Subtotal [M7] Postage		1,025.00		(12.00)	1,013.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
80-235-00	Admin Expense>Dues & Subscriptions	510.00		(510.00)	0.00
			RJE - 3	(510.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		510.00		(510.00)	0.00

Client: **93 W Main Operating, LLC**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.05 - Profit & Loss**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 110	Chamber of Commerce Dues	0.00		510.00	510.00
			RJE - 3	510.00	
				<u>510.00</u>	<u>510.00</u>
Subtotal [M8A] Dues to Chamber of Commerce					
		<u>0.00</u>			
Subgroup : [M11] Services Provided by Contract					
80-210-00	Admin Expense>Internet	835.00		0.00	835.00
80-230-00	Admin Expense>Data Processing	4,149.00		0.00	4,149.00
80-240-00	Admin Expense>Professional Fees	31,553.00		13,644.00	45,197.00
			RJE - 5	(456.00)	
			RJE - 6	14,100.00	
80-700-00	Admin Expense>Contracted Service	4,289.00		0.00	4,289.00
				<u>0.00</u>	<u>4,289.00</u>
Subtotal [M11] Services Provided by Contract					
		<u>40,826.00</u>		<u>13,644.00</u>	<u>54,470.00</u>
Subgroup : [M13] Other					
80-234-00	Admin Expense>Licenses	205.00		0.00	205.00
80-243-00	Admin Expense>Late Fees	2,157.00		0.00	2,157.00
80-244-00	Admin Expense>Bank Fees	353.00		0.00	353.00
80-252-00	Admin Expense>Startup Costs	32,413.00		0.00	32,413.00
Marcum 102	Employee Food	0.00		1,400.00	1,400.00
			RJE - 4	1,400.00	
Marcum 106	Bonus	0.00		500.00	500.00
			RJE - 4	500.00	
				<u>500.00</u>	<u>500.00</u>
Subtotal [M13] Other					
		<u>35,128.00</u>		<u>1,900.00</u>	<u>37,028.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
		<u>81,774.00</u>		<u>15,532.00</u>	<u>97,306.00</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
70-177-00	Dietary Expense>Supplements	4,449.00		0.00	4,449.00
70-178-00	Dietary Expense>Food	66,153.00		0.00	66,153.00
				<u>0.00</u>	<u>66,153.00</u>
Subtotal [2A1] Raw Food					
		<u>70,602.00</u>		<u>0.00</u>	<u>70,602.00</u>
Subgroup : [2A2] Non-Food Supplies					
70-183-00	Dietary Expense>Supplies	6,501.00		0.00	6,501.00
				<u>0.00</u>	<u>6,501.00</u>
Subtotal [2A2] Non-Food Supplies					
		<u>6,501.00</u>		<u>0.00</u>	<u>6,501.00</u>
Total [18] Dietary Basis for Allocation of Costs					
		<u>77,103.00</u>		<u>0.00</u>	<u>77,103.00</u>
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3D] Other					
73-183-00	Laundry Expense>Supplies	4,069.00		0.00	4,069.00
				<u>0.00</u>	<u>4,069.00</u>
Subtotal [3D] Other					
		<u>4,069.00</u>		<u>0.00</u>	<u>4,069.00</u>
Total [19] Laundry-Basis for Allocation of Costs					
		<u>4,069.00</u>		<u>0.00</u>	<u>4,069.00</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
72-183-00	Housekeeping Expense>Supplies	9,009.00		0.00	9,009.00
				<u>0.00</u>	<u>9,009.00</u>
Subtotal [4A1] In-House Care Supplies					
		<u>9,009.00</u>		<u>0.00</u>	<u>9,009.00</u>
Subgroup : [5A2] Purchased from					
62-145-00	Pharmacy Expense>RX	138,042.00		0.00	138,042.00
				<u>0.00</u>	<u>138,042.00</u>
Subtotal [5A2] Purchased from					
		<u>138,042.00</u>		<u>0.00</u>	<u>138,042.00</u>
Subgroup : [5B] Medicine Cabinet Drugs					
62-222-00	Pharmacy Expense>OTC	3,854.00		0.00	3,854.00
				<u>0.00</u>	<u>3,854.00</u>
Subtotal [5B] Medicine Cabinet Drugs					
		<u>3,854.00</u>		<u>0.00</u>	<u>3,854.00</u>
Subgroup : [5C] Medical and Therapeutic Supplies					
60-183-00	Nursing Expense>Supplies	40,838.00		0.00	40,838.00
60-185-00	Nursing Expense>Incontinence Supplies	725.00		0.00	725.00
				<u>0.00</u>	<u>725.00</u>
Subtotal [5C] Medical and Therapeutic Supplies					
		<u>41,563.00</u>		<u>0.00</u>	<u>41,563.00</u>
Subgroup : [5E2] Oxygen - Other					
64-223-00	Other Ancillary Expense>Oxygen	616.00		0.00	616.00
				<u>0.00</u>	<u>616.00</u>
Subtotal [5E2] Oxygen - Other					
		<u>616.00</u>		<u>0.00</u>	<u>616.00</u>
Subgroup : [5F] X-Rays and related radiological					
64-225-00	Other Ancillary Expense>Radiology	5,124.00		0.00	5,124.00
				<u>0.00</u>	<u>5,124.00</u>
Subtotal [5F] X-Rays and related radiological					
		<u>5,124.00</u>		<u>0.00</u>	<u>5,124.00</u>
Subgroup : [5H] Laboratory					
64-224-00	Other Ancillary Expense>Lab	8,574.00		0.00	8,574.00
				<u>0.00</u>	<u>8,574.00</u>
Subtotal [5H] Laboratory					
		<u>8,574.00</u>		<u>0.00</u>	<u>8,574.00</u>
Subgroup : [5I] Recreation					
71-183-00	Activity Expense>Supplies	410.00		0.00	410.00
71-700-00	Activity Expense>Contracted Service	1,055.00		0.00	1,055.00
80-232-00	Admin Expense>Cable TV	2,670.00		0.00	2,670.00
				<u>0.00</u>	<u>2,670.00</u>
Subtotal [5I] Recreation					
		<u>4,135.00</u>		<u>0.00</u>	<u>4,135.00</u>
Subgroup : [5J] Other					
60-208-00	Nursing Expense>Equip-Rental	9,447.00		0.00	9,447.00
				<u>0.00</u>	<u>9,447.00</u>

Client: 93 W Main Operating, LLC
 Engagement: Medicaid - 93 W Main Operating, LLC
 Period Ending: 9/30/2017
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.05 - Profit & Loss

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
60-230-00	Nursing Expense>Data Processing	7,111.00		0.00	7,111.00
Marcum 108	Wheelchair Cleaning	0.00		600.00	600.00
Subtotal [5J] Other		16,558.00		600.00	17,158.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		227,475.00		600.00	228,075.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
70-207-00	Dietary Expense>Repairs & Maint	96.00		0.00	96.00
75-207-00	Maintenance Expense>Repairs & Maint	5,366.00		0.00	5,366.00
Subtotal [6A] Repairs and Maintenance		5,462.00		0.00	5,462.00
Subgroup : [6B] Heat					
76-227-00	Utility Expense>Gas	11,694.00		0.00	11,694.00
Subtotal [6B] Heat		11,694.00		0.00	11,694.00
Subgroup : [6C] Light & Power					
76-228-00	Utility Expense>Electric	19,382.00		0.00	19,382.00
Subtotal [6C] Light & Power		19,382.00		0.00	19,382.00
Subgroup : [6D] Water					
76-229-00	Utility Expense>Water/Sewer	9,890.00		0.00	9,890.00
Subtotal [6D] Water		9,890.00		0.00	9,890.00
Subgroup : [6E] Equipment Lease					
Marcum 109	Leased Equipment	0.00		12.00	12.00
Subtotal [6E] Equipment Lease		0.00	RJE - 8	12.00	12.00
Subgroup : [6F] Other					
75-183-00	Maintenance Expense>Supplies	2,041.00		0.00	2,041.00
75-205-00	Maintenance Expense>Sanitation & Incineration	3,629.00		0.00	3,629.00
75-217-00	Maintenance Expense>Extermination	303.00		0.00	303.00
75-219-00	Maintenance Expense>Landscaping	718.00		0.00	718.00
75-220-00	Maintenance Expense>Fire Drill	202.00		0.00	202.00
75-700-00	Maintenance Expense>Contracted Service	11,828.00		0.00	11,828.00
Subtotal [6F] Other		18,721.00		0.00	18,721.00
Subgroup : [7C] Non-movable Equipment					
92-000-00	Depreciation Expense	67.00		0.00	67.00
Subtotal [7C] Non-movable Equipment		67.00		0.00	67.00
Subgroup : [8A] Organization Expense					
93-000-00	Amortization Expense	5,167.00		0.00	5,167.00
Subtotal [8A] Organization Expense		5,167.00		0.00	5,167.00
Subgroup : [9] Rental Payments					
91-121-00	Property Expense>Rent	185,365.00		0.00	185,365.00
Subtotal [9] Rental Payments		185,365.00		0.00	185,365.00
Subgroup : [10B] Real estate taxes paid by lessor					
91-161-00	Property Expense>RE Taxes	29,290.00		0.00	29,290.00
Subtotal [10B] Real estate taxes paid by lessor		29,290.00		0.00	29,290.00
Subgroup : [10C] Personal property taxes					
91-261-00	Property Expense>Personal Prop Taxes	5,680.00		0.00	5,680.00
Subtotal [10C] Personal property taxes		5,680.00		0.00	5,680.00
Total [22] Maintenance and Property		290,718.00		12.00	290,730.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
94-000-00	Interest Expense	25,167.00		0.00	25,167.00
Subtotal [12D] Other Interest Expense		25,167.00		0.00	25,167.00
Subgroup : [14A] Insurance on Property					
80-162-00	Admin Expense>Insurance - General Liability & Other	14,400.00		0.00	14,400.00
Subtotal [14A] Insurance on Property		14,400.00		0.00	14,400.00
Subgroup : [14B] Insurance of Automobiles					
80-167-00	Admin Expense>Insurance - Auto	902.00		0.00	902.00
Subtotal [14B] Insurance of Automobiles		902.00		0.00	902.00
Subgroup : [14C3] Other					
80-164-00	Admin Expense>Surety Bond	3,825.00		0.00	3,825.00
Subtotal [14C3] Other		3,825.00		0.00	3,825.00
Total [27] Interest and Insurance		44,294.00		0.00	44,294.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
40-111-00	Room & Board Revenue>Medicaid	(1,066,649.00)		0.00	(1,066,649.00)
Subtotal [1A] Medicaid Residents (CT only)		(1,066,649.00)		0.00	(1,066,649.00)

Client: **93 W Main Operating, LLC**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.05 - Profit & Loss**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Subgroup : [3A] Medicare Residents (All inclusive)					
40-102-00	Room & Board Revenue>Medicare A	(1,401,754.00)		0.00	(1,401,754.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,401,754.00)		0.00	(1,401,754.00)
Subgroup : [3B] Medicare room and board contractual allowance					
40-102-14	Room & Board Revenue>Medicare A>Sequester	11,305.00		0.00	11,305.00
Subtotal [3B] Medicare room and board contractual allowance		11,305.00		0.00	11,305.00
Subgroup : [4A] Private-pay residents and other					
40-104-00	Room & Board Revenue>Private	(336,662.00)		0.00	(336,662.00)
40-105-00	Room & Board Revenue>HMO	(271,900.00)		0.00	(271,900.00)
40-109-00	Room & Board Revenue>Hospice	(16,383.00)		0.00	(16,383.00)
Subtotal [4A] Private-pay residents and other		(624,945.00)		0.00	(624,945.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
40-105-14	Room & Board Revenue>HMO>Sequester	34.00		0.00	34.00
Subtotal [4B] Private-pay room and board contractual allowance		34.00		0.00	34.00
Subgroup : [5A] Prescription Drugs - Medicare					
41-102-00	Pharmacy Rev>Medicare A	(123,582.00)		0.00	(123,582.00)
Subtotal [5A] Prescription Drugs - Medicare		(123,582.00)		0.00	(123,582.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance					
41-102-01	Pharmacy Rev>Medicare A>C/A	123,582.00		0.00	123,582.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		123,582.00		0.00	123,582.00
Subgroup : [5C] Prescription Drugs - Non-medicare					
41-105-00	Pharmacy Rev>HMO	(7,239.00)		0.00	(7,239.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(7,239.00)		0.00	(7,239.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance					
41-105-01	Pharmacy Rev>HMO>C/A	7,239.00		0.00	7,239.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		7,239.00		0.00	7,239.00
Subgroup : [7A] Physical Therapy - Medicare					
42-102-00	PT Revenue>Medicare A	(209,174.00)		0.00	(209,174.00)
Subtotal [7A] Physical Therapy - Medicare		(209,174.00)		0.00	(209,174.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance					
42-102-01	PT Revenue>Medicare A>C/A	186,474.00		0.00	186,474.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		186,474.00		0.00	186,474.00
Subgroup : [7C] Physical Therapy - Non-medicare					
42-105-00	PT Revenue>HMO	(22,996.00)		0.00	(22,996.00)
42-111-00	PT Revenue>Medicaid	(3,646.00)		0.00	(3,646.00)
Subtotal [7C] Physical Therapy - Non-medicare		(26,642.00)		0.00	(26,642.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
42-105-01	PT Revenue>HMO>C/A	16,797.00		0.00	16,797.00
42-111-01	PT Revenue>Medicaid>C/A	3,646.00		0.00	3,646.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		20,443.00		0.00	20,443.00
Subgroup : [8A] Speech Therapy - Medicare					
44-102-00	ST Revenue>Medicare A	(12,864.00)		0.00	(12,864.00)
Subtotal [8A] Speech Therapy - Medicare		(12,864.00)		0.00	(12,864.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
44-102-01	ST Revenue>Medicare A>C/A	9,510.00		0.00	9,510.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		9,510.00		0.00	9,510.00
Subgroup : [8C] Speech Therapy - Non-medicare					
44-105-00	ST Revenue>HMO	(941.00)		0.00	(941.00)
44-111-00	ST Revenue>Medicaid	(1,460.00)		0.00	(1,460.00)
Subtotal [8C] Speech Therapy - Non-medicare		(2,401.00)		0.00	(2,401.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
44-105-01	ST Revenue>HMO>C/A	426.00		0.00	426.00
44-111-01	ST Revenue>Medicaid>C/A	1,460.00		0.00	1,460.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		1,886.00		0.00	1,886.00
Subgroup : [9A] Occupational Therapy - Medicare					
43-102-00	OT Revenue>Medicare A	(229,372.00)		0.00	(229,372.00)
Subtotal [9A] Occupational Therapy - Medicare		(229,372.00)		0.00	(229,372.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
43-102-01	OT Revenue>Medicare A>C/A	207,804.00		0.00	207,804.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		207,804.00		0.00	207,804.00
Subgroup : [9C] Occupational Therapy - Non-medicare					
43-105-00	OT Revenue>HMO	(24,075.00)		0.00	(24,075.00)
43-111-00	OT Revenue>Medicaid	(4,011.00)		0.00	(4,011.00)

Client: 93 W Main Operating, LLC
 Engagement: Medicaid - 93 W Main Operating, LLC
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 Trial Balance: A.01 - TB-CCNH
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		9/30/2017			9/30/2017
Subtotal [9C] Occupational Therapy - Non-medicare		<u>(28,086.00)</u>		<u>0.00</u>	<u>(28,086.00)</u>
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance					
43-105-01	OT Revenue>HMO>C/A	20,570.00		0.00	20,570.00
43-111-01	OT Revenue>Medicaid>C/A	4,011.00		0.00	4,011.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		<u>24,581.00</u>		<u>0.00</u>	<u>24,581.00</u>
Subgroup : [10B] Other - Non-medicare					
47-105-00	Other Ancillary Rev>HMO	(1,425.00)		0.00	(1,425.00)
47-105-01	Other Ancillary Rev>HMO>C/A	760.00		0.00	760.00
52-105-00	Revenue Adjustments>HMO	6.00		0.00	6.00
Subtotal [10B] Other - Non-medicare		<u>(659.00)</u>		<u>0.00</u>	<u>(659.00)</u>
Subgroup : [18] Other Revenue					
51-181-00	Other Rev>Vending Machines	(18.00)		0.00	(18.00)
51-191-00	Other Rev>Purchased A/R	(45,669.00)		0.00	(45,669.00)
Marcum 107	UHC Insurance Incentive Bonus	0.00		(705.00)	(705.00)
			RJE - 4	(705.00)	
Subtotal [18] Other Revenue		<u>(45,687.00)</u>		<u>(705.00)</u>	<u>(46,392.00)</u>
Total [30] Statement of Revenue		<u>(3,186,196.00)</u>		<u>(705.00)</u>	<u>(3,186,901.00)</u>
Sum of Account Groups		0.00		0.00	0.00
Net Income Loss (Gain)		(347,323.00)			

Client: 93 W Main Operating, LLC
 Engagement: Medicaid - 93 W Main Operating, LLC
 Period Ending: 9/30/2017
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.04 - Balance Sheet

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Group : [31-32] Assets					
Subgroup : [A1] Cash					
10-010-95	Cash>Operating>Norwich	193,291.00		0.00	193,291.00
10-014-00	Cash>Petty Cash Facility	300.00		0.00	300.00
10-014-95	Cash>PettyCash>Norwich	1,925.00		0.00	1,925.00
10-015-00	Cash>Petty Cash PNA	500.00		0.00	500.00
10-060-95	Cash>Resident Trust>Norwich	31,055.00		0.00	31,055.00
10-061-00	Cash>Care Cost	5,000.00		0.00	5,000.00
Subtotal [A1] Cash		232,071.00		0.00	232,071.00
Subgroup : [A2] Resident Accounts Receivable					
11-102-00	Accounts Receivable>Medicare A	672,429.00		0.00	672,429.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	(7,362.00)		0.00	(7,362.00)
11-103-70	Accounts Receivable>Medicare B>Old A/R	22,884.00		0.00	22,884.00
11-104-00	Accounts Receivable>Private	39,067.00		0.00	39,067.00
11-104-70	Accounts Receivable>Private>Old A/R	67,330.00		0.00	67,330.00
11-105-00	Accounts Receivable>HMO	219,276.00		0.00	219,276.00
11-105-70	Accounts Receivable>HMO>Old A/R	86,604.00		0.00	86,604.00
11-109-00	Accounts Receivable>Hospice	11,398.00		0.00	11,398.00
11-109-70	Accounts Receivable>Hospice>Old A/R	(5,193.00)		0.00	(5,193.00)
11-111-00	Accounts Receivable>Medicaid	412,324.00		0.00	412,324.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	39,524.00		0.00	39,524.00
11-112-00	Accounts Receivable>Income	(4,852.00)		0.00	(4,852.00)
11-112-70	Accounts Receivable>Income>Old A/R	(5,038.00)		0.00	(5,038.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(31,405.00)		0.00	(31,405.00)
11-123-00	Accounts Receivable>Ancillary	36,856.00		0.00	36,856.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(198,750.00)		0.00	(198,750.00)
Subtotal [A2] Resident Accounts Receivable		1,355,092.00		0.00	1,355,092.00
Subgroup : [A5] Prepaid Expenses					
12-000-00	Prepaid Expenses	3,381.00		0.00	3,381.00
12-124-00	Prepaid Expenses>Insurance	2,708.00		0.00	2,708.00
12-126-00	Prepaid Expenses>Taxes	34,970.00		0.00	34,970.00
Subtotal [A5] Prepaid Expenses		41,059.00		0.00	41,059.00
Subgroup : [B5] Non-Movable Equipment					
14-133-00	Fixed Assets>Medical Equipment	2,003.00		0.00	2,003.00
15-133-00	Accum Depn>Medical Equipment	(67.00)		0.00	(67.00)
Subtotal [B5] Non-Movable Equipment		1,936.00		0.00	1,936.00
Subgroup : [D1] Deferred Deposits					
13-128-00	Due From>Vendor Security Deposits	6,274.00		0.00	6,274.00
Subtotal [D1] Deferred Deposits		6,274.00		0.00	6,274.00
Subgroup : [D2] Escrow Deposits					
10-300-00	Cash>Escrow	19,771.00		0.00	19,771.00
Subtotal [D2] Escrow Deposits		19,771.00		0.00	19,771.00
Subgroup : [D3] Organization Expense					
17-000-00	Deferred Financing Costs	160,000.00		0.00	160,000.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(5,167.00)		0.00	(5,167.00)
Subtotal [D3] Organization Expense		154,833.00		0.00	154,833.00
Subgroup : [D6] Loans to Owners or Related Parties					
27-000-91	Due To/(From)>Waterbury	21,558.00		0.00	21,558.00
27-000-93	Due To/(From)>Holdings	3,701.00		0.00	3,701.00
27-000-96	Due To/(From)>New London	161,480.00		0.00	161,480.00
27-000-98	Due To/(From)>New London Realty	189,264.00		0.00	189,264.00
27-315-00	Due To/(From)>Southport	69,000.00		0.00	69,000.00
Subtotal [D6] Loans to Owners or Related Parties		445,003.00		0.00	445,003.00
Total [31-32] Assets		2,256,039.00		0.00	2,256,039.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
20-000-00	Accounts Payable	(632,020.00)		0.00	(632,020.00)
21-274-00	Other Current Payables>SUI Payable	(38,405.00)		0.00	(38,405.00)
21-350-00	Other Current Payables>Resident Funds	(31,055.00)		0.00	(31,055.00)
21-354-00	Other Current Payables>DTF RFMS	(550.00)		0.00	(550.00)
21-884-00	Other Current Payable>Disability & Other Insurance	1,134.00		0.00	1,134.00
Subtotal [A1] Trade Accounts Payable		(700,896.00)		0.00	(700,896.00)
Subgroup : [A2] Note Payable					
22-000-01	Note Payable>LOC	(250,000.00)		0.00	(250,000.00)
Subtotal [A2] Note Payable		(250,000.00)		0.00	(250,000.00)
Subgroup : [A4] Accrued Payroll					
23-000-00	Accrued Wages & Related	(102,628.00)		0.00	(102,628.00)
23-157-00	Accrued Expenses>PTO	(298,261.00)		0.00	(298,261.00)
Subtotal [A4] Accrued Payroll		(400,889.00)		0.00	(400,889.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
23-156-00	Accrued Wages & Related>PR Taxes	(22,817.00)		0.00	(22,817.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(22,817.00)		0.00	(22,817.00)
Subgroup : [A12] Other Current Liabilities					

Client: **93 W Main Operating, LLC**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
24-000-00	Accrued Expenses	(158,367.00)		0.00	(158,367.00)
Subtotal [A12] Other Current Liabilities		(158,367.00)		0.00	(158,367.00)
Subgroup : [B3] Loans from Owners or Related Parties					
27-000-97	Due To/(From)>Norwich Realty	(345,007.00)		0.00	(345,007.00)
27-316-00	Due To/(From)>Greenwich	(30,740.00)		0.00	(30,740.00)
Subtotal [B3] Loans from Owners or Related Parties		(375,747.00)		0.00	(375,747.00)
Total [33-34] Liabilities		(1,908,716.00)		0.00	(1,908,716.00)
Sum of Account Groups		0.00		0.00	0.00

Client: **93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		N.02		
To Reclass Cell Phone Expense from Telephone Expense				
Marcum 103	Cell Phone		289.00	
80-231-00	Admin Expense>Telephone			289.00
Total			289.00	289.00
Reclassifying Journal Entries JE # 2		E.03		
To Reclass Dental Fees from Clinical services				
Marcum 104	Dentist		1,086.00	
60-206-00	Nursing Expense>Clinical Services			1,086.00
Total			1,086.00	1,086.00
Reclassifying Journal Entries JE # 3		D.01		
To Reclass Chamber Dues				
Marcum 110	Chamber of Commerce Dues		510.00	
80-235-00	Admin Expense>Dues & Subscriptions			510.00
Total			510.00	510.00
Reclassifying Journal Entries JE # 4		E.01a		
To reclass other employee benefits				
85-245-00	Background Checks		2,308.00	
85-257-00	Employee Physicals		724.00	
Marcum 102	Employee Food		1,400.00	
Marcum 106	Bonus		500.00	
61-883-00	Nursing Admin Expense>Other Benefits			2,744.00
69-883-00	Social Services Expense>Other Benefits			79.00
70-883-00	Dietary Expense>Other Benefits			324.00
71-883-00	Activity Expense>Other Benefits			132.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			280.00
75-883-00	Maintenance Expense>Other Benefits			136.00
80-883-00	Admin Expense>Other Benefits			532.00
Marcum 107	UHC Insurance Incentive Bonus			705.00
Total			4,932.00	4,932.00
Reclassifying Journal Entries JE # 5		D.01		
To Reclass Legal Fees from Professional Fees				
80-238-00	Admin Expense>Legal Fees		456.00	
80-240-00	Admin Expense>Professional Fees			456.00
Total			456.00	456.00
Reclassifying Journal Entries JE # 6		D.01		
To Reclass Professional Fees from Accounting Services				
80-240-00	Admin Expense>Professional Fees		14,100.00	
80-239-00	Admin Expense>Accounting Fees			14,100.00
Total			14,100.00	14,100.00
Reclassifying Journal Entries JE # 7		E.03		
To Reclass Wheelchair Cleaning into Other resident care fees from Pulmonologist fees				
Marcum 108	Wheelchair Cleaning		600.00	
60-700-06	Nursing Expense>Contracted Service>Other			600.00
Total			600.00	600.00

Client: **93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing**
 Engagement: **Medicaid - 93 W Main Operating, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 8		N.02		
To Reclass Leased Equipment from Equipment Rental				
Marcum 109	Leased Equipment		12.00	
80-209-00	Admin Expense>Postage			12.00
Total			12.00	12.00
Reclassifying Journal Entries JE # 9		N.05		
To Reclass Medical Record Wages from Medical Director Wages				
61-818-80	Nursing Admin Expense>Medical Records>Wages		109.00	
61-822-80	Nursing Admin Expense>Medical Director>Wages			109.00
Total			109.00	109.00
Reclassifying Journal Entries JE # 10		N.04		
To reclass expenses				
60-206-00	Nursing Expense>Clinical Services		222.00	
62-700-00	Pharmacy Expense>Contracted Service			222.00
Total			222.00	222.00



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/10/2018
 Run Date: 2/10/2018

Provider Name: 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
 Provider Number: 2428
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: