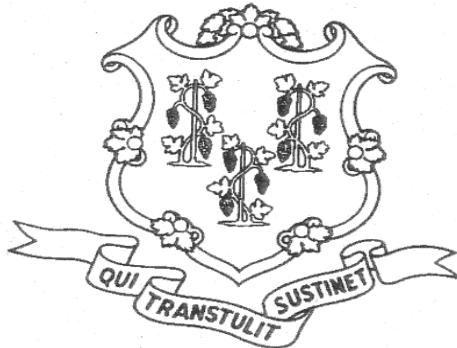


# State of Connecticut



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

Name of Facility (as licensed) RegalCare at Torrington, LLC	
Address (No. & Street, City, State, Zip Code) 80 Fern Drive, Torrington, CT 06790	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2354	RHNS	(Specify)	Medicare Provider 000009621
------------------	--------------	------	-----------	--------------------------------

Medicaid Provider Numbers:	CCNH 007-5105	RHNS	ICF-IID
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### For Department Use Only

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

## General Information

Name of Facility (as licensed) RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020	Page 1	of 37
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### 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 RegalCare at Torrington,LLC [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility RegalCare at Torrington,LLC	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 80 Fern Drive, Torrington, CT 06790				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/2/2021		
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	\$			
<b>6. Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
<b>8. Total Wages and Salaries Paid (As per page 10 of Report)</b>	<b>\$</b>			

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 860-294-7300	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) RegalCare at Torrington, LLC	Address (No. & Street, City, State, Zip) 80 Fern Drive, Torrington, CT 06790			
License Numbers:	CCNH 2354	RHNS	(Specify)	Medicare Provider No. 000009621
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No      If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Keisha Trowers		Nursing Home Administrator's License No.: 2354		
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A			License No.: N/A	

## **General Information and Questionnaire Partners/Members**

**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020	Page of 3A   37
If this facility is owned or operated as a corporation, provide the following information:			
Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

## **General Information and Questionnaire Individual Proprietorship**

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

## General Information and Questionnaire

### Related Parties\*

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2020			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes <input checked="" type="radio"/> No	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?				<input checked="" type="radio"/> Yes <input type="radio"/> No	If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
RegalCare OP Holding Company, LLC	169 Highland Ave Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Line of Credit Interest	Pg 27 Line 15D	29,491	29,491
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13 Line B5a	236,121	29,491
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13 Line B9a	19,767	236,121
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13 Line B10a	219,475	19,767
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Compensation	Page 15 Line 1a1	116,498	219,475
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 Line 1a5	683,770	116,498
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Page 27 Line 14a	9,353	683,770
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Page 27 Line 14c3	44,442	9,353
		<input type="radio"/>	<input checked="" type="radio"/>		Various Related Party Notes	31D7/34 B3		

\* 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 RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2020	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.

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

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.

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

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

### Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

⊕ No

Total \*\*\*

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

\*\* Attach copies of newly acquired leases.

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

## General Information and Questionnaire

### Accounting Basis

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

#### Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1    Management Advisory Services, Cost Report Prep. And Audit Assistance	\$    16,830
2    Monthly Retainer Fee	\$    6,976
3	\$
4	\$
	Charge for Services Provided \$    23,806

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

Yes     No

#### Legal Services Information

Name of Legal Firm or Independent Attorney 1    Murtha Cullina LLP 2    CNH Finance 3    Donald W Light 4    Treasurer of CT 5	Telephone Number 860-240-6000 203-742-3057 203-742-3057 860-702-3000
---	--

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

1    185 Asylum Street, Hartford, CT 06103	
2    2 Greenwich Plaza, Greenwich, CT 06830	
3    204 Goodhouse Rd, Litchfield, CT 06759	
4    55 Elm ST Suite 3, Hartford, CT 06106	
5	

Services Provided by This Firm (*describe fully*)

1    Professional service disbursements	\$    3,012
2    Legal Fees for line of credit(Disallowed on Pg 28)	\$    2,027
3    Legal services for Karen Gardner, Joseph Pukas, Kathleen Pukas, statutory fees(Disallowed on Pg 28)	\$    520
4    Conservatorship(Disallowed on Pg 28)	\$    2,300
5	\$
	Charge for Services Provided \$    7,859

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

Yes     No

## Schedule of Resident Statistics

Name of Facility RegalCare at Torrington,LLC			License No. 2354			Report for Year Ended 9/30/2020					Page 8 of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					75	75						
A. On last day of PREVIOUS report period	75	75										
B. On last day of THIS report period	75	75							75	75		
2. Number of Residents					73	73						
A. As of midnight of PREVIOUS report period	73	73										
B. As of midnight of THIS report period	59	59							59	59		
3. Total Number of Days Care Provided During Period					3,533	3,533			1,185	1,185		
A. Medicare	4,718	4,718										
B. Medicaid (Conn.)	17,134	17,134			13,280	13,280			3,854	3,854		
C. Medicaid (other states)												
D. Private Pay	1,307	1,307			1,128	1,128			179	179		
E. State SSI for RCH												
F. Other (Specify)	578	578			402	402			176	176		
G. Total Care Days During Period (3A thru F)	23,737	23,737			18,343	18,343			5,394	5,394		
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. <b>Total Resident Days (3G + 4A + 4B)</b>	<b>23,737</b>	<b>23,737</b>			<b>18,343</b>	<b>18,343</b>			<b>5,394</b>	<b>5,394</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?

 Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	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.

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	12	44		3				
Per Diem Rate								
a. One bed rm.	Var	25.00		450.00				
b. Two bed rms.	Var	25.00		439.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		3,564	3,564		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		261	261		
2. Restorative Treatments		2,345	2,345		
C. Other		7,869	7,869		
D. <b>Total Physical Therapy Treatments</b>		14,039	14,039		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		175	175	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments		16	16	
2. Restorative Treatments		141	141	
C. Other		416	416	
D. <b>Total Speech Therapy Treatments</b>		748	748	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		2,906	2,906	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments		212	212	
2. Restorative Treatments		1,913	1,913	
C. Other		7,855	7,855	
D. <b>Total Occupational Therapy Treatments</b>		12,886	12,886	

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at Torrington,LLC	2354	9/30/2020		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
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)	135,547	4,247			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	133,825	6,341			
5. Dietary Service					
a. Head Dietitian	594	20			
b. Food Service Supervisor	56,899	2,091			
c. Dietary Workers	359,306	12,028			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	189,058	9,236			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	55,261	2,035			
b. Other Maintenance Workers	9,199	586			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	83,192	4,878			
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	196,883	3,513			
b. RN					
1. Direct Care	562,764	9,699			
2. Administrative**	211,969	2,038			
c. LPN					
1. Direct Care	882,987	25,937			
2. Administrative**					
d. Aides and Attendants	1,173,302	56,109			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	77,689	2,890			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	54,424	1,899			
n. Marketing	36,449	2,503			
o. Other (Specify)					
See Attached Schedule	60,728	2,091			
<i>A-13. Total Salary Expenditures</i>	4,280,076	148,141			

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

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

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

**Schedule of Other Salaries and Wages (Page 10)**

**Schedule of Other Fees (Page 13)**

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

Name of Facility RegalCare at Torrington,LLC			License No. 2354		Report for Year Ended 9/30/2020			Page 11	of 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)							
<b>Section I - Operators/Owners</b>										
Corinne BiBacco	71,893			Non-Discriminatory	Nursing Admin	492	A12d	See Attachment		
<b>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).</b>										

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

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

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
RegalCare at Torrington,LLC				2354		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Keisha Trowers	73,709			Non-Discriminatory	3/23/2020-9/30/2020	1,172	A2			
Amelia Fiore	52,278			Non-Discriminatory	10/1/2019-4/21/2020	1,104	A2			
Eliezer Elefant	9,560			Non-Discriminatory		1,971	A2			
<b>Section IV - Assistant Administrators</b>										

\*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.

**Regalcare Entities**

**Allocation of Related Party Shared Salary for Corrine DiBacco**

**9/30/2020**

**Page 11a**

<b><u>Description</u></b>	<b>Allocated <u>Salary</u></b>	<b>% to <u>Total</u></b>	<b>Allocation <u>of Hours</u></b>
Regalcare of Waterbury	\$ 71,893	0.2352	492
Regalcare of Torrington	71,893	0.2352	492
Regalcare of West Haven	71,893	0.2352	492
Regalcare of New Haven	89,992	0.2944	616
<b>Total Compensation</b>	<b><u>\$ 305,671</u></b>		<b><u>2,091</u></b>

Dollars and hours reported by Management and to be disclosed on each Regalcare Cost report

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended		Page	of
	2354	9/30/2020		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	4,500	Monthly Fee			
3. Pharmacist	9,342	Monthly Fee			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	236,121	3,546			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	30,000	Monthly Fee			
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	19,767	295			
b. Other					
10. Occupational Therapist					
a. Resident Care	219,475	3,296			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	50,665	730			
2. Administrative***					
b. LPN					
1. Direct Care		(795)			
2. Administrative***					
c. Aides		(32)			
d. Other					
12. Other (Specify)					
See Attached Schedule	96,709	1,641			
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	665,752	9,508			

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

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

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

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

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

### C. Expenditures Other Than Salaries - Administrative and General

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020	Page 15	of 37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 116,498	116,498		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 371,078	371,078		
5. Health Insurance	\$ 683,770	683,770		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 215,020	215,020		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 29,109	29,109		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 23,806	23,806		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 7,859	7,859		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 5,464	5,464		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,162	13,162		
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 600	600		
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	\$ 404,482	404,482		
<b>Subtotal</b>	\$ 1,870,848	1,870,848		

\* 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**

Attachment Page 15

## **Schedule of Other Employee Benefits**

## Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<b><i>Subtotals Brought Forward:</i></b>		1,870,848	1,870,848		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 2,993	2,993			
2. Holiday Parties for Staff	\$ 820	820			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,373	4,373			
5. Education Expenses Related to Seminars and Conventions	\$ 5,802	5,802			
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> )	\$ 943	943			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 15,610	15,610			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,664	1,664			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete     Schedule C-2, Page 21 for each firm or individual</i> )	\$ 230,896	230,896			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 74,070	74,070			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 2,208,019	2,208,019			

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

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

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

**Schedule of Other Travel and Entertainment**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising	\$ 13,998		
Marketing & Advertising>COVID	\$ 1,612		
<b>Total Other Advertising</b>	<b>\$ 15,610</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Dues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Licenses	\$ 950		
Fines, Penalties, & Settlements(Disallowed on Pg 28a)	\$ 9,955		
Late Fees(Disallowed on Pg 28a)	\$ 123		
Bank Fees	\$ 16,892		
Non Routine Bank Fees(Disallowed on Pg 28a)	\$ 21,485		
Employee Relations(Disallowed on Pg 28a)	\$ 1,062		
Employee Food(Disallowed on Pg 28a)	\$ 3,109		
Discriminatory Bonus(Disallowed on Pg 28a)	\$ 11,244		
Admin & general>COVID Related Expense	\$ 9,250		
<b>Total Other Administrative and General</b>	<b>\$ 74,070</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-17 Rev. 10/97

**Schedule C-1 - Management Services\***

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020	Page 17   37 of
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
	2354	9/30/2020		18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 168,351	168,351		
2. Non-Food Supplies	\$ 12,594	12,594		
3. Other (Specify) _____	\$ _____			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ _____			
c. Other (Specify) _____ Other Dietary Supplies	\$ _____			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 180,945</b>	<b>180,945</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020		Page 19	of 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 ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	11	11		
c. Other (Specify) Supplies	\$	4,125	4,125		
<b>3D. Total Laundry Expenditures (3a + b + c )</b>	\$	4,136	4,136		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2020		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt. \$				
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other ( <i>Specify</i> ) Supplies	\$	14,983	14,983		
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	14,983	14,983		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	147,335	147,335		
b. Medicine Cabinet Drugs	\$	763	763		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	7,892	7,892		
f. X-rays and Related Radiological Procedures***	\$	4,334	4,334		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	18,372	18,372		
i. Recreation	\$	8,534	8,534		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )**** See Attached Schedule	\$	138,063	138,063		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	325,293	325,293		

\* 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**

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

\* 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 RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	18,467	18,467			
b. Heat	\$	28,964	28,964			
c. Light & Power	\$	72,791	72,791			
d. Water	\$	21,856	21,856			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$	57,570	57,570			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$	199,648	199,648			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	20,851	20,851			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$	20,851	20,851			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$	5,328	5,328			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	9,091	9,091			
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$	14,419	14,419			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	181,800	181,800			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	52,184	52,184			
c. Personal property taxes	\$	3,453	3,453			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$	272,707	272,707			

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	0		
Maintenance expense>Supplies	\$ 5,810		
Supplies>COVID19	\$ 132		
Sanitation & Incineration	\$ 17,948		
Equip-Rental	\$ 596		
Extermination	\$ 2,803		
Snow Removal	\$ 6,525		
Fire Drill	\$ 2,654		
Contracted Service	\$ 15,711		
Contracted Service>COVID19	\$ 5,391		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 57,570</b>	<b>\$ -</b>	<b>\$ -</b>

## Depreciation Schedule

**Schedule of Land Improvements Acquired during this report period**

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

**\*Ties to Page 23, Line B3**

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

\*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
<b>Additions:</b>				
Var	Various - See attachment	\$ 10,376	Var	\$ 963
<b>Total additions for Movable Equipment</b>		\$ 10,376		\$ 963 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

**Schedule of Leasehold Improvements Acquired during this report period**

\*Ties to Page 24, Line C3

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

**Amortization Schedule\***

Name of Facility RegalCare at Torrington,LLC			License No. 2354		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. <b>Organization Expense</b>				26,642	18,650	S/L		5,328	
1. Deferred Financing Costs									
2.									
3.									
A-4. Subtotal									5,328
B. <b>Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
C. <b>Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	52,434	11,463	S/L	Var	4,534	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	54,737	54,737	S/L	Var	4,557	
C-4. Subtotal									9,091
D. <b>Total Amortization</b>									14,419

\* 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.

**RegalCare at Torrington, LLC**  
**FIXED ASSET / DEPRECIATION SCHEDULE**

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>												
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,382	138	414	138	552	138	690	692
Leasehold Imp.	Construction for water run-off on back hill	4/1/2016	S/L	10	3,500	350	1,050	350	1,400	350	1,750	1,750
Leasehold Imp.	Construction for water run-off on back hill	5/1/2016	S/L	10	3,000	300	900	300	1,200	300	1,500	1,500
					<b>7,882</b>	<b>788</b>	<b>2,364</b>	<b>788</b>	<b>3,152</b>	<b>788</b>	<b>3,940</b>	<b>3,942</b>
<b>TOTAL LEASEHOLD IMPROVEMENTS 2016</b>												
Leasehold Imp.	Glass Window	11/1/2016	S/L	15	553	37	74	37	111	37	148	405
Leasehold Imp.	Restore Sprinkler System, Replace Sprinkler Heads	12/1/2016	S/L	10	3,456	346	692	346	1,038	346	1,384	2,072
Leasehold Imp.	Replace Honeywell Primary Control on Boiler	3/1/2017	S/L	20	2,100	105	210	105	315	105	420	1,680
Leasehold Imp.	Auto Laundry Pump, Processing filter, Copper Tubing	5/1/2017	S/L	7	1,118	160	320	160	480	160	640	478
Leasehold Imp.	Replace Booster Pump	7/1/2017	S/L	7	1,463	209	418	209	627	209	836	627
Leasehold Imp.	Exhaust Fan	8/1/2017	S/L	10	1,498	150	300	150	450	150	600	898
					<b>10,188</b>	<b>1,007</b>	<b>2,014</b>	<b>1,007</b>	<b>3,021</b>	<b>1,007</b>	<b>4,028</b>	<b>6,160</b>
<b>TOTAL LEASEHOLD IMPROVEMENTS 2017</b>												
Leasehold Imp.	133 new handle knobs	10/6/2017	S/L	15	3,177	212	212	424	212	636	2,541	
Leasehold Imp.	Additional handle knobs	10/6/2017	S/L	15	202	13	13	26	13	39	163	
Sales Use Tax	handle knobs sales tax	11/6/2017	S/L	15	215	14	14	28	14	42	173	
Leasehold Imp.	installed 3 surface mounted 2 head emergency lights	11/7/2017	S/L	10	938	94	94	188	94	282	656	
Leasehold Imp.	replaced sprinkler heads and added sprinkler head	11/7/2017	S/L	10	3,762	376	376	752	376	1,128	2,634	
Leasehold Imp.	replaced dish room door	12/26/2017	S/L	20	2,500	125	125	250	125	375	2,125	
Leasehold Imp.	install exhaust fans	1/3/2018	S/L	10	1,498	150	150	150	300	150	450	1,048
Leasehold Imp.	fixed fire alarm	10/10/2017	S/L	25	1,141	46	46	46	92	46	138	1,003
Leasehold Imp.	Replacement of two storage tanks	3/2/2018	S/L	20	1,683	84	84	168	84	252	11	
Leasehold Imp.	fixed A/C new motor	6/29/2018	S/L	10	8,280	828	828	1,656	828	2,484	5,796	
Leasehold Imp.	sprinkler replacements	5/18/2018	S/L	10	1,344	134	134	134	266	134	402	942
Leasehold Imp.	chimney repair, check water system, new boiler installation	8/31/2018	S/L	20	1,501	75	75	150	75	225	1,276	
Leasehold Imp.	Installation of new 60 amp disconnect	8/31/2018	S/L	20	739	37	37	37	74	37	111	628
Leasehold Imp.	change amp fuses	9/5/2018	S/L	20	1,287	64	64	128	64	192	1,095	
Leasehold Imp.	split aircon kit and LED board	9/30/2018	S/L	15	847	56	56	56	112	56	168	679
Leasehold Imp.	first installation for the exhaust fan	8/17/2018	S/L	10	1,498	150	150	150	300	150	450	1,048
					<b>31,539</b>	<b>2,551</b>	<b>2,551</b>	<b>2,551</b>	<b>5,102</b>	<b>2,551</b>	<b>7,653</b>	<b>23,886</b>
<b>TOTAL LEASEHOLD IMPROVEMENTS 2018</b>												
Leasehold Imp.	Amazon LJI Improvement Items (Further Detail to be provided upon Audit)	10/26/2018	S/L	15	857	-	-	57	57	57	114	743
Leasehold Imp.	Got new circ pump running and heat restored	1/1/2019	S/L	15	784	-	-	52	52	52	104	680
Leasehold Imp.	new ball valve and coupling for leaky copper line	8/23/2019	S/L	15	1,184	-	-	79	79	79	158	1,026
					<b>2,825</b>	-	-	<b>188</b>	<b>188</b>	<b>188</b>	<b>376</b>	<b>2,449</b>
<b>TOTAL LEASEHOLD IMPROVEMENTS 2019</b>												
Leasehold Imp.	backflow repair	10/1/2019	S/L	10	1,979	-	-	-	-	198	198	1,781
Leasehold Imp.	new pump	12/1/2019	S/L	15	3,232	-	-	-	-	215	215	3,017
Leasehold Imp.	replaced smoke pipe for boiler	1/1/2020	S/L	10	660	-	-	-	-	66	66	594
Leasehold Imp.	new circ pump	1/1/2020	S/L	15	3,592	-	-	-	-	239	239	3,353
Leasehold Imp.	Install pump with Flange	2/1/2020	S/L	15	2,340	-	-	-	-	156	156	2,184
Leasehold Imp.	ordered pump, installed inducer fan motor	2/1/2020	S/L	15	7,027	-	-	-	-	468	468	6,559
Leasehold Imp.	replaced pump and winter ice machine	2/1/2020	S/L	10	853	-	-	-	-	88	88	85
Leasehold Imp.	replaced fire pipe	6/17/2020	S/L	10	888	-	-	-	-	89	89	799
Leasehold Imp.	Replace generator parts	6/24/2020	S/L	5	4,856	-	-	-	-	971	971	3,885
Leasehold Imp.	motor inducer draft	9/1/2020	S/L	8	241	-	-	-	-	30	30	211
Leasehold Imp.	Compressor Replaced	9/2/2020	S/L	15	6,366	-	-	-	-	424	424	5,942
Leasehold Imp.	Compressor replacement	9/10/2020	S/L	15	7,266	-	-	-	-	484	484	6,782
Leasehold Imp.	replaced pump parts installed and replaced	9/10/2020	S/L	20	6,014	-	-	-	-	366	366	5,888
Leasehold Imp.	installed new flow switch on DHW boiler for kitchen	9/18/2020	S/L	20	1,913	-	-	-	-	96	96	1,817
Leasehold Imp.	Pump replaced	9/19/2020	S/L	15	3,349	-	-	-	-	223	223	3,126
Leasehold Imp.	Blower Motor and Motor Bracket Replaced	9/27/2020	S/L	8	4,034	-	-	-	-	504	504	3,530
					<b>54,737</b>	#	-	-	-	<b>4,557</b>	<b>4,557</b>	<b>50,180</b>
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>												
					<b>107,171</b>	<b>4,346</b>	<b>6,929</b>	<b>4,534</b>	<b>11,463</b>	<b>9,091</b>	<b>20,554</b>	<b>86,617</b>
<b>MOVABLE EQUIPMENT</b>												
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	747	249	996	249	1,244	-
FF&E	Thermostats and System Tester	5/1/2016	S/L	10	585	59	177	59	236	59	295	290
Medical Equipment	Electric Patient Lift	6/1/2017	S/L	10	1,840	184	368	184	552	184	736	1,104
Medical Equipment	Scale for Patient Lift	6/21/2017	S/L	10	595	60	120	60	180	60	240	355
Computer Hardware	Note Book, Microsoft Office	3/1/2017	S/L	3	804	268	536	268	804	268	804	-
Computer Hardware	Laptop, Notebooks, Notebook Processor Printer, Desktop	6/17/2017	S/L	5	3,022	2,600	2,520	1,260	3,780	1,260	5,040	1,262
Computer Software	Gateway Security Bundle	3/20/2017	S/L	5	1,000	200	400	200	600	200	800	200
Computer Software	Gateway Security Bundle	4/1/2017	S/L	5	1,000	200	400	200	600	200	800	200
Computer Software	Gateway Security Bundle	5/1/2017	S/L	5	1,000	200	400	200	600	200	800	200
Computer Software	E-Copiers (Total = 6) - Sales Use Tax	9/30/2017	S/L	3	331	110	220	110	330	-	330	1
Sales Use Tax	E-Copiers (Total = 6) - Sales Use Tax	9/30/2017	S/L	3	51	17	34	17	51	-	51	-
Sales Use Tax	Note Book, Microsoft Office-Sales Use Tax	4/30/2017	S/L	5	190	38	76	38	114	38	152	38
					<b>25,794</b>	<b>3,805</b>	<b>7,610</b>	<b>3,805</b>	<b>11,415</b>	<b>3,410</b>	<b>14,825</b>	<b>10,967</b>
<b>TOTAL MOVABLE EQUIPMENT 2017</b>												
FF&E	Deliver 2 dryers from Prospect to Torrington	2/21/2017	S/L	10	11,562	1,156	2,312	1,156	3,468	1,156	4,624	6,938
FF&E	lawnmower	4/26/2017	S/L	10	1,119	112	224	112	336	112	448	671
Medical Equipment	3 year adult Transmitter, strap	6/8/2018	S/L	3	537	179	179	179	358	179	358	179
Sales Use Tax	3 year adult transmitter, strap sales tax	7/1/2018	S/L	3	34	11	11	11	22	11	33	1
Computer Hardware	HP Notebook and shipping of whole invoice - Sales Use Tax	9/1/2018	S/L	3	540	180	180	180	360	180	540	-
Sales Use Tax	mirrors - Sales Use Tax	11/1/2018	S/L	10	132	-	-	13	13	13	26	106
Sales Use Tax	3 year adult transmitter, strap - Sales Use Tax	12/1/2018	S/L	3	34	-	-	11	11	11	22	12
					<b>5,455</b>	-	-	<b>943</b>	<b>943</b>	<b>943</b>	<b>1,886</b>	<b>3,569</b>
FF&E	ice machine	10/9/2018	S/L	10	2,075	-	-	208	208	208	416	1,659
FF&E	delivery and setup of ice machine	10/3/2018	S/L	10	1,842	-	-	154	154	154	308	1,144
Medical Equipment	3 year Adult Transmitter, strap	11/7/2018	S/L	3	537	-	-	179	179	179	358	179
Medical Equipment	transmitters	5/13/2019	S/L	3	569	-	-	190	190	190	380	189
Computer Hardware	POC Tablets	5/31/2019	S/L	3	532	-	-	177	177	177	354	178
Sales Use Tax	HP Notebook and shipping of whole invoice - Sales Use Tax	10/1/2018	S/L	3	34	-	-	11	11	11	22	12
Sales Use Tax	mirrors - Sales Use Tax	11/1/2018	S/L	10	132	-	-	13	13	13	26	106
Sales Use Tax	3 year adult transmitter, strap - Sales Use Tax	12/1/2018	S/L	3	34	-	-	11	11	11	22	12
					<b>5,455</b>	-	-	<b>943</b>	<b>943</b>	<b>943</b>	<b>1,886</b>	<b>3,569</b>
					<b>10,376</b>	-	-	-	-	<b>963</b>	<b>963</b>	<b>9,413</b>
<b>TOTAL MOVABLE EQUIPMENT 2020</b>												
					<b>123,933</b>	<b>26,066</b>	<b>56,347</b>	<b>20,284</b>	<b>76,631</b>	<b>20,851</b>	<b>97,476</b>	<b>26,457</b>
<b>TOTAL ASSETS</b>												
TOTAL ASSETS PER CR SCHEDULE					<b>231,104</b>	<b>30,412</b>	<b>63,276</b>	<b>24,818</b>	<b>88,094</b>	<b>29,942</b>	<b>118,030</b>	<b>113,074</b>
TOTAL ASSETS PER TRIAL BALANCE					<b>206,687</b>	<b>30,412</b>	<b>63,276</b>	<b>30,282</b>	<b>109,114</b>	<b>30,282</b>	<b>109,114</b>	<b>97,573</b>
VARIANCE DETAIL					<b>24,417</b>	<b>30,412</b>	<b>63,276</b>	<b>(5,46</b>				

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

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2020	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor Independence Senior Holdings LLC, 13 Freedom Drive, lakewood, NJ 08707	Property Leased Building		Date of Lease 03/04/16	Term of Lease 20 Years	Annual Amount of Lease 181,800

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 RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020			Page 26	of 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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page )

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

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020			Page 27	of 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)	\$			45,741	45,741	
Various Interest Expenses						
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$			45,741	45,741	
14. Insurance						
a. Insurance on Property (buildings only)	\$			9,353	9,353	
b. Insurance on Automobiles	\$					
c. Insurance other than Property (as specified above)	\$					
1. Umbrella (Blanket Coverage)	\$					
2. Fire and Extended Coverage	\$					
3. Other (Specify)	\$			44,442	44,442	
General Liability, EPLI, Surety Bond						
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$			53,795	53,795	
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$			8,251,095	8,251,095	

## D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.		CCNH	RHNS	28   37
			Item Description	Total Amount of Decrease		
<b>Page 10 - Salaries and Wages</b>						
1.			Outpatient Service Costs	\$		
2.			Salaries not related to Resident Care	\$		
3.			Occupational Therapy	\$		
4.			Other - See attached Schedule	\$ 36,449	36,449	
<b>Page 13 - Professional Fees</b>						
5.			Resident Care Physicians **	\$		
6.	13	B10a	Occupational Therapy	\$ 219,475	219,475	
7.			Other - See attached Schedule	\$ 18,872	18,872	
<b>Pages 15 &amp; 16 - Administrative and General</b>						
8.			Discriminatory Benefits	\$		
9.	15	1c	Bad Debts	\$		
10.			Accounting	\$		
10a.			Legal	\$ 4,847	4,847	
11.			Telephone	\$		
12.			Cellular Telephone	\$		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$		
14.			Gifts, flowers and coffee shops	\$		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$		
17.			Automobile Expense (e.g. personal use)	\$		
18.	16	m2/3	Unallowable Advertising *	\$ 15,610	15,610	
19.			Income Tax / Corporate Business Tax	\$		
20.	16	m10	Fund Raising / Contributions	\$		
21.			Unallowable Management Fees	\$		
22.			Barber and Beauty	\$		
23.			Other - See attached Schedule	\$ 55,961	55,961	
<b>Page 18 - Dietary Expenditures</b>						
24.			Meals to employees, guests and others who are not residents	\$		
<b>Page 19 - Laundry Expenditures</b>						
25.			Laundry services to employees, guests and others who are not residents	\$		
<b>Page 20 - Housekeeping Expenditures</b>						
26.			Housekeeping services to employees, guests and others who are not residents	\$		
Subtotal (Items 1 - 26)			\$ 351,214	351,214		

\* 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 Salary	\$ 36,449		
<b>Total Other Salaries Adjustment</b>			\$ 36,449	\$ -	\$ -

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**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse	\$ 571		
13	B12o	Respiratory Therapist	\$ 18,301		
<b>Total Other Fees Adjustments</b>			\$ 18,872	\$ -	\$ -

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**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Fees(Disallowed on Pg 28a)	\$ 21,485		
16	m13	Employee Relations(Disallowed on Pg 28a)	\$ 1,062		
16	m13	Employee Food(Disallowed on Pg 28a)	\$ 3,109		
16	m13	Discriminatory Bonus(Disallowed on Pg 28a)	\$ 11,244		
15	Var	Benefits Associated with Marketing Salary(See Attachment)	\$ 8,983		
16	m13	Fines, Penalties, & Settlements(Disallowed on Pg 28a)	\$ 9,955		
16	m13	Late Fees	\$ 123		
<b>Total Other A&amp;G Adjustments</b>			\$ 55,961	\$ -	\$ -

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**Marketing Benefits Disallowance**

Marketing Salary	36,449	<a href="#">Page 10</a>
Total Salaries	4,280,076	<a href="#">TB Linked</a>
Percent to Total Salaries	0.85%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 1,054,848 [TB Linked](#)

Marketing Benefits Disallowed **8,983** [Page 28 attachment](#)

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	2354	9/30/2020		29   37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 351,214	351,214	
<b>Page 20 - Resident Care Supplies***</b>						
27.	20	5a2	Prescription Drugs	\$ 147,335	147,335	
28.	20	5d	Ambulance/Limousine	\$		
29.	20	5f	X-rays, etc	\$ 4,334	4,334	
30.	20	5h	Laboratory	\$ 18,372	18,372	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 7,892	7,892	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 8,384	8,384	
<b>Page 22 - Maintenance and Property</b>						
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	\$ 5,328	5,328	
<b>Page 27 - Insurance</b>						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
<b>Other - Miscellaneous</b>						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$ 110	110	
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$		
<b>Not For Profit Providers Only</b>						
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$		
49.	<b>Total Amount of Decrease (Items 1 - 48)</b>		\$	542,969	542,969	

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

### **Schedule of Other Ancillary Costs**

### Schedule of Excess Movable Equipment Depreciation

### **Schedule of Other Property Adjustments**

### **Schedule of Other - Indirect Adjustments**

Attachment Page 29

### **Schedule of Other - Miscellaneous Administrative Adjustments**

### **Schedule of Other - Direct Adjustments**

## Schedule of Unallowable Building Interest

**RegalCare at Torrington, LLC**  
**Disallowance Schedule for Cable TV**  
**September 30, 2020**

**Pg. 29b**

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 6,021 <b>TB Linked</b>

Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100%</u>
Total Allowable Cost	\$ 3,600

<b>Disallowed Cable TV</b>	<b><u>\$ 2,421</u></b>
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**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30   37
		Item	Total	CCNH	RHNS (Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 4,249,613	4,249,613			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,979,837	2,979,837			
b. Medicare Room and Board Contractual Allowance **	\$ (26,438)	(26,438)			
4. a. Private-Pay Residents and Other	\$ 815,070	815,070			
b. Private-Pay Room and Board Contractual Allowance **	\$ (858)	(858)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 127,278	127,278			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (127,278)	(127,278)			
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
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	\$ 353,098	353,098			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (248,728)	(248,728)			
c. Physical Therapy - Non-Medicare	\$ 92,318	92,318			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (79,094)	(79,094)			
4. a. Speech Therapy - Medicare	\$ 51,966	51,966			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (37,811)	(37,811)			
c. Speech Therapy - Non-Medicare	\$ 18,414	18,414			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (15,014)	(15,014)			
5. a. Occupational Therapy - Medicare	\$ 305,027	305,027			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (230,942)	(230,942)			
c. Occupational Therapy - Non-Medicare	\$ 73,765	73,765			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (63,985)	(63,985)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 2,185	2,185			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 21,142	21,142			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 8,259,565	8,259,565			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ (6)	(6)			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 110	110			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 104	104			
<b>VI. Total All Revenue</b> (III +V)	\$ 8,259,669	8,259,669			

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

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

**Schedule of Other Resident Revenue - Medicare****Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Other Ancillary Rev>Medicare B	\$ 0		
30 II 6a	Other Rev>Part B>Medicare Cost Report	\$ 2,152		
30 II 6a	Revenue Adjustments>Medicare A	\$ 21		
		\$ 12		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 2,185</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Non-Medicare Resident Revenue****Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Revenue Adjustments>HMO	\$ 0		
30 II 6b	Revenue Adjustments>Hospice	\$ (18,358)		
30 II 6b	Revenue Adjustments>Medicaid	\$ (1,635)		
30 II 6b	Revenue Adjustments>Ancillary	\$ 42,004		
		\$ (869)		
<b>Total Other Resident Revenue</b>		<b>\$ 21,142</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income****Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Other Rev>Interest	N/A	\$ 0		
			\$ (6)		
<b>Total Interest Income</b>		<b>\$ (6)</b>	<b>\$ -</b>	<b>\$ -</b>	

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Other Rev>Misc.	\$ 0		
30 IV 8	Other Rev>Medical Records	\$ 20		
		\$ 90		
<b>Total Other Revenue</b>		<b>\$ 110</b>	<b>\$ -</b>	<b>\$ -</b>

**G. Balance Sheet**

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020	Page 31	of 37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	846,017
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,217,326
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	120,411
a. _____				
b. _____				
c. _____				
d. See Schedule		120,411		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	173,807
See Schedule		173,807		
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	3,357,561
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
3. Buildings	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
4. Leasehold Improvements	*Historical Cost	107,171	\$	86,617
	Accum. Depreciation	20,554	Net	
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
6. Movable Equipment	*Historical Cost	123,933	\$	26,451
	Accum. Depreciation	97,482	Net	
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(15,495)
F/S vs C/R NBV		(15,501)		
See Schedule		6		
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	97,573

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

(Carry Total forward to next page)

**Schedule of Prepaid Expenses Page 31 Line A5**

Page Ref	Line Ref	Description	
	31 A5	Prepaid Expenses	\$ 7,903
	31 A5	Insurance	\$ 18,464
	31 A5	Taxes	\$ 15,579
	31 A5	Workers Comp	\$ 78,465
<b>Total Prepaid Expenses</b>			\$ 120,411

**Schedule of Other Current Assets (itemized) Page 31 Line A8**

Page Ref	Line Ref	Description	
	31 A8	Due From Old Owner	\$ 74,950
	31 A8	Due To(From)-Saugus	\$ 98
	31 A8	Due To(From)-Medicaid	\$ 89,448
	31 A8	Due To(From)-Vendor	\$ (371)
	31 A8	Due To(From)-Other L&E	\$ 9,237
	31 A8	Due To(From)-Old Owner	\$ 445
<b>Total Other Current Assets (Itemize)</b>			<b>\$ 173,807</b>

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

**Schedule of Other Assets Page 32 Line D7**

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

**Schedule of Notes Payable (Itemize) Page 33 Line A2**

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

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

## G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
RegalCare at Torrington,LLC	2354	9/30/2020	32   37
Account			Amount
Total Brought Forward:			\$ 3,455,134
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			\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$
D. Investment and Other Assets			
1. Deferred Deposits			\$ 10,402
2. Escrow Deposits			\$
3. Organization Expense	*Historical Cost	26,642	
	Accum. Depreciation	23,978	\$ 2,664
4. Goodwill (Purchased Only)			\$ 566,219
5. Investments Related to Resident Care ( <i>itemize</i> )			\$
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$ 196,659
Name and Address	Amount	Loan Date	
Due To/(From)>NH, WH, WB, NL, Fairview	196,659	Var	
7. Other Assets ( <i>itemize</i> )			\$
See Schedule			
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$ 775,944
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$ 4,231,078

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

**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of																
RegalCare at Torrington,LLC	2354	9/30/2020	33	37																
<b>Account</b>				<b>Amount</b>																
<b>Liabilities</b>																				
A. Current Liabilities																				
1. Trade Accounts Payable				\$ 610,109																
2. Notes Payable ( <i>itemize</i> ) PPP Loan>COVID19				\$ 823,300																
See Schedule																				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$																
<table border="1"> <thead> <tr> <th>Name of Lender</th> <th>Purpose</th> <th>Amount</th> <th>Date Due</th> </tr> </thead> </table>				Name of Lender	Purpose	Amount	Date Due													
Name of Lender	Purpose	Amount	Date Due																	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$ 119,650																
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$																
6. Accrued Payroll Taxes Payable				\$																
7. Medicare Final Settlement Payable				\$ (15,881)																
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> )				\$ 998,312																
<table border="1"> <tbody> <tr> <td>Accrued Expenses</td> <td>102,100</td> <td>Year End Adjustments</td> <td>3,037</td> </tr> <tr> <td>Tamkar Brokerage Fee</td> <td>3,330</td> <td>Workers Comp</td> <td>77,475</td> </tr> <tr> <td>Capital Lease&gt;Copier</td> <td>(7,661)</td> <td>Health Insurance</td> <td>10,557</td> </tr> <tr> <td>Insurance</td> <td>11,473</td> <td>See Schedule</td> <td>798,001</td> </tr> </tbody> </table>				Accrued Expenses	102,100	Year End Adjustments	3,037	Tamkar Brokerage Fee	3,330	Workers Comp	77,475	Capital Lease>Copier	(7,661)	Health Insurance	10,557	Insurance	11,473	See Schedule	798,001	
Accrued Expenses	102,100	Year End Adjustments	3,037																	
Tamkar Brokerage Fee	3,330	Workers Comp	77,475																	
Capital Lease>Copier	(7,661)	Health Insurance	10,557																	
Insurance	11,473	See Schedule	798,001																	
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$ 2,535,490																

\* 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 RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,535,490	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )			\$ 1,172,971	
Name and Address of Lender	Amount	Loan Date		
Due To>Pros, RC, Employee, SP, GW, Eli Mirlis	1,172,971			
4. Other Long-Term Liabilities ( <i>itemize</i> )			\$ 69,167	
See Schedule	69,167			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)			\$ 1,242,138	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)			\$ 3,777,628	

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

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020	Page 35	of 37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	(1,891)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	447,107
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$ 8,234
7. Total Net Worth			\$	453,450
<b>C. Total Reserves and Net Worth</b>				\$ 453,450
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 4,231,078

## H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Torrington,LLC	2354	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ 446,905		
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 8,259,669		
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 8,251,435		
D. Net Income or Deficit				\$ 8,234		
E. Balance				\$ 455,139		
F. Additions						
1. Additional Capital Contributed ( <i>itemize</i> )						
Expenses Per Pg 27				\$ 8,251,095		
F/S vs C/R Depre.				\$ 340		
Total Expenditures				\$ 8,251,435		
2. Other ( <i>itemize</i> )						
Prior Period Adjustment				(1,689)		
F-3. Total Additions				\$ (1,689)		
G. Deductions						
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings ( <i>Specify</i> )				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. <b>Balance at End of Period</b>				\$ 453,450		
Report for Year Ended 09/30/2020						

## I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2020	Page <u>37</u> of <u>37</u>
<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

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.

Signature of Preparer	Title	Date Signed
Printed Name of Preparer  Matt Bavolack		
Address  555 Long Wharf Dr. 8th Floor, New Haven, CT 06511		Phone Number  203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report  Tzippy Krupenia		Phone Number  732-961-8575
Contact Email Address  tzippyk@ltccs.com		

## **ACCOUNTANTS' CONSULTING REPORT**

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

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

This report is intended solely for the information and use of the management of RegalCare at Torrington, LLC 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 4, 2021

Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at Torrington, LLC**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
10-001-02	Cash>Clearing>Payroll	(77,242.00)			(77,242.00)
10-014-00	Cash>Petty Cash Facility	2,823.00			2,823.00
10-015-00	Cash>Petty Cash PNA	844.00			844.00
10-034-87	Cash>PPP>Torrington	823,300.00			823,300.00
10-050-87	Cash>WFPayroll>Torrington	2,589.00			2,589.00
10-060-87	Cash>Resident Trust>Torrington	53,988.00			53,988.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-87	Cash>WFOperating>Torrington	34,715.00			34,715.00
11-102-00	Accounts Receivable>Medicare A	759,411.00			759,411.00
11-104-00	Accounts Receivable>Private	338,853.00			338,853.00
11-105-00	Accounts Receivable>HMO	66,885.00			66,885.00
11-109-00	Accounts Receivable>Hospice	33,799.00			33,799.00
11-111-00	Accounts Receivable>Medicaid	867,304.00			867,304.00
11-112-00	Accounts Receivable>Income	20,056.00			20,056.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	59,934.00			59,934.00
11-122-00	Accounts Receivable>Medicare Colns Write Off	21,982.00			21,982.00
11-123-00	Accounts Receivable>Ancillary	49,102.00			49,102.00
12-000-00	Prepaid Expenses	7,903.00			7,903.00
12-124-00	Prepaid Expenses>Insurance	18,464.00			18,464.00
12-126-00	Prepaid Expenses>Taxes	15,579.00			15,579.00
12-881-00	Prepaid Expenses>Workers Comp	78,465.00			78,465.00
13-127-00	Due From>Old Owner	74,950.00			74,950.00
13-128-00	Due From>Vendor Security Deposits	10,402.00			10,402.00
14-131-00	Fixed Assets>Leasehold Improvements	105,457.00			105,457.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	31,528.00			31,528.00
14-133-00	Fixed Assets>Medical Equipment	8,021.00			8,021.00
14-134-00	Fixed Assets>Computer Hardware	37,056.00			37,056.00
14-135-00	Fixed Assets>Computer Software	6,333.00			6,333.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00
14-305-00	Fixed Assets>Sales Use Tax	1,442.00			1,442.00
15-131-00	Accum Depn>Leasehold Improvements	(23,719.00)			(23,719.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(15,636.00)			(15,636.00)
15-133-00	Accum Depn>Medical Equipment	(6,154.00)			(6,154.00)
15-134-00	Accum Depn>Computer Hardware	(28,953.00)			(28,953.00)
15-135-00	Accum Depn>Computer Software	(5,127.00)			(5,127.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(28,679.00)			(28,679.00)
15-305-00	Accum Depn>Sales Use Tax	(846.00)			(846.00)
16-000-00	Goodwill	566,219.00			566,219.00
17-000-00	Deferred Financing Costs	26,642.00			26,642.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(23,978.00)			(23,978.00)
20-000-00	Accounts Payable	(534,657.00)			(534,657.00)
21-150-00	Other Current Payables>Union Dues W/H	(1,642.00)			(1,642.00)
21-350-00	Other Current Payables>Resident Funds	(53,988.00)			(53,988.00)
21-353-00	Other Current Payables>Resident Refunds	(7,201.00)			(7,201.00)
21-354-00	Other Current Payables>DTF RFMS	(1,472.00)			(1,472.00)
21-600-00	Other Current Payables>Disputed AP	(11,149.00)			(11,149.00)
22-000-34	Note Payable>PPP Loan>COVID19	(823,300.00)			(823,300.00)
23-157-00	Accrued Expenses>PTO	(119,650.00)			(119,650.00)
24-000-00	Accrued Expenses	(102,100.00)			(102,100.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(3,330.00)			(3,330.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	7,661.00			7,661.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(11,473.00)			(11,473.00)
24-285-00	Accrued Expenses>Year End Adjustments	(3,037.00)			(3,037.00)
24-881-00	Accrued Expenses>Workers Comp	(77,475.00)			(77,475.00)
24-882-00	Accrued Expenses>Health Insurance	(10,557.00)			(10,557.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(517,912.00)			(517,912.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(280,089.00)			(280,089.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
27-000-40	Due To/(From)>Salmon Brook	(963.00)			(963.00)
27-000-77	Due To/(From)>TSM Holdings	(1,159.00)			(1,159.00)
27-000-78	Due To/(From)>Maplewood	(8,339.00)			(8,339.00)
27-000-82	Due To/(From)>Saugus	98.00			98.00
27-000-83	Due To/(From)>Twin Oaks	(3,246.00)			(3,246.00)
27-000-88	Due To/(From)>New Haven	171,886.00			171,886.00
27-000-89	Due To/(From)>Prospect	(92,835.00)			(92,835.00)
27-000-90	Due To/(From)>West Haven	4,594.00			4,594.00
27-000-91	Due To/(From)>Waterbury	6,278.00			6,278.00
27-000-92	Due To/(From)>Regal Care Management Group	18,285.00			18,285.00
27-000-93	Due To/(From)>RC Holdings	(1,109,665.00)			(1,109,665.00)
27-000-95	Due To/(From)>Norwich	(1,363.00)			(1,363.00)
27-000-96	Due To/(From)>New London	(4,786.00)			(4,786.00)
27-102-00	Due To/(From)>Medicare A	15,881.00			15,881.00
27-105-00	Due To/(From)>HMO	(2,715.00)			(2,715.00)
27-109-00	Due To/(From)>Hospice	(5,491.00)			(5,491.00)
27-111-00	Due To/(From)>Medicaid	89,448.00			89,448.00
27-152-00	Due To/(From)>Employee	(7,644.00)			(7,644.00)
27-169-00	Due To/(From)>Regal Realty	(44,663.00)			(44,663.00)
27-172-00	Due To/(From)>Vendor	(371.00)			(371.00)
27-174-00	Due To/(From)>Other L&E	9,237.00			9,237.00
27-199-00	Due To>Patient Spend Down	(1,228.00)			(1,228.00)
27-315-00	Due To/(From)>Fairview at Southport	(1,276.00)			(1,276.00)
27-316-00	Due To/(From)>Fairview at Greenwich	(26.00)			(26.00)
27-317-00	Due To/(From)>Fairview Management	402.00			402.00
27-400-00	Due to/(from)>Eli Mirlis	38,475.00			38,475.00
28-127-00	Due To>Old Owner	445.00			445.00
30-000-00	Retained Earnings	(447,107.00)			(447,107.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	1,891.00			1,891.00
40-102-00	Room & Board Revenue>Medicare A	(2,979,837.00)			(2,979,837.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	26,438.00			26,438.00
40-104-00	Room & Board Revenue>Private	(579,534.00)			(579,534.00)
40-105-00	Room & Board Revenue>HMO	(97,556.00)			(97,556.00)
40-105-14	Room & Board Revenue>HMO>Sequester	858.00			858.00
40-109-00	Room & Board Revenue>Hospice	(137,980.00)			(137,980.00)
40-111-00	Room & Board Revenue>Medicaid	(4,242,701.00)			(4,242,701.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(6,912.00)			(6,912.00)
41-102-00	Pharmacy Rev>Medicare A	(127,278.00)			(127,278.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	127,278.00			127,278.00
42-102-00	PT Revenue>Medicare A	(248,728.00)			(248,728.00)
42-102-01	PT Revenue>Medicare A>C/A	248,728.00			248,728.00
42-103-00	PT Revenue>Medicare B	(104,370.00)			(104,370.00)
42-104-00	PT Revenue>Private	(161.00)			(161.00)
42-105-00	PT Revenue>HMO	(13,063.00)			(13,063.00)
42-111-00	PT Revenue>Medicaid	(79,094.00)			(79,094.00)
42-111-01	PT Revenue>Medicaid>C/A	79,094.00			79,094.00
43-102-00	OT Revenue>Medicare A	(230,942.00)			(230,942.00)
43-102-01	OT Revenue>Medicare A>C/A	230,942.00			230,942.00
43-103-00	OT Revenue>Medicare B	(74,085.00)			(74,085.00)
43-104-00	OT Revenue>Private	(4,446.00)			(4,446.00)
43-105-00	OT Revenue>HMO	(5,334.00)			(5,334.00)
43-111-00	OT Revenue>Medicaid	(63,985.00)			(63,985.00)
43-111-01	OT Revenue>Medicaid>C/A	63,985.00			63,985.00
44-102-00	ST Revenue>Medicare A	(37,811.00)			(37,811.00)
44-102-01	ST Revenue>Medicare A>C/A	37,811.00			37,811.00
44-103-00	ST Revenue>Medicare B	(14,155.00)			(14,155.00)
44-105-00	ST Revenue>HMO	(3,400.00)			(3,400.00)
44-111-00	ST Revenue>Medicaid	(15,014.00)			(15,014.00)
44-111-01	ST Revenue>Medicaid>C/A	15,014.00			15,014.00
47-103-00	Other Ancillary Rev>Medicare B	(2,152.00)			(2,152.00)
51-100-00	Other Rev>Miscellaneous	(20.00)			(20.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
51-103-01	Other Rev>Part B>Medicare Cost Report	(21.00)		RJE - 8	0.00
51-160-00	Other Rev>Interest	6.00			6.00
51-818-00	Other Rev>Medical Records	(90.00)			(90.00)
52-102-00	Revenue Adjustments>Medicare A	(12.00)			(12.00)
52-105-00	Revenue Adjustments>HMO	18,358.00			18,358.00
52-109-00	Revenue Adjustments>Hospice	1,635.00			1,635.00
52-111-00	Revenue Adjustments>Medicaid	(42,004.00)			(42,004.00)
52-123-00	Revenue Adjustments>Ancillary	869.00			869.00
60-183-00	Nursing Expense>Supplies	80,632.00			80,632.00
60-183-34	Nursing Expense>Supplies>COVID19	22,697.00			22,697.00
60-204-00	Nursing Expense>Training & Education	4,767.00			4,767.00
60-205-00	Nursing Expense>Sanitation & Incineration	495.00		RJE - 3	0.00
60-206-00	Nursing Expense>Clinical Services	58,960.00			(4,500.00)
				RJE - 1	(4,500.00)
60-208-00	Nursing Expense>Equip-Rental	24,927.00			24,927.00
60-212-00	Nursing Expense>Clinical Consultants	13,500.00			13,500.00
60-213-00	Nursing Expense>Transportation	2,676.00			2,676.00
60-213-04	Nursing Expense>Transportation>Allowable	139.00			139.00
60-213-34	Nursing Expense>Transportation>COVID19	178.00			178.00
60-230-00	Nursing Expense>Data Processing	4,413.00			4,413.00
60-230-34	Nursing Expense>Data Processing>COVID19	774.00			774.00
60-700-18	Nursing Expense>Contracted Service>RN	50,665.00			50,665.00
60-700-19	Nursing Expense>Contracted Service>LPN	(795.00)			(795.00)
60-700-20	Nursing Expense>Contracted Service>CNA	(32.00)			(32.00)
60-700-34	Nursing Expense>Contracted Service>COVID19	28,749.00			28,749.00
60-801-80	Nursing Expense>CNA>Wages	1,170,877.00			1,170,877.00
60-801-92	Nursing Expense>CNA>PTO Accrual	2,425.00			2,425.00
60-805-80	Nursing Expense>LPN>Wages	878,879.00			878,879.00
60-805-92	Nursing Expense>LPN>PTO Accrual	4,108.00			4,108.00
60-808-80	Nursing Expense>RN>Wages	82,437.00			82,437.00
60-808-92	Nursing Expense>RN>PTO Accrual	1,348.00			1,348.00
60-809-80	Nursing Expense>RN Supervisor>Wages	477,297.00			477,297.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	1,682.00			1,682.00
61-750-00	Nursing Admin Expense>Medical Director	30,000.00			30,000.00
61-811-80	Nursing Admin Expense>Director>Wages	128,386.00			128,386.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(59.00)			(59.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	68,556.00			68,556.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	94,942.00			94,942.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	611.00			611.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,893.00			71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	45,442.00			45,442.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(919.00)			(919.00)
61-880-00	Nursing Admin Expense>Payroll Taxes	262,443.00			262,443.00
61-881-00	Nursing Admin Expense>Workers Comp	82,176.00			82,176.00
61-882-00	Nursing Admin Expense>Health Insurance	50,539.00			50,539.00
61-883-00	Nursing Admin Expense>Other Benefits	626,793.00		(626,793.00)	0.00
				RJE - 3	(626,793.00)
62-145-00	Pharmacy Expense>RX	147,335.00			147,335.00
62-222-00	Pharmacy Expense>OTC	763.00			763.00
62-700-00	Pharmacy Expense>Contracted Service	9,342.00			9,342.00
64-223-00	Other Ancillary Expense>Oxygen	7,892.00			7,892.00
64-224-00	Other Ancillary Expense>Lab	18,372.00			18,372.00
64-225-00	Other Ancillary Expense>Radiology	2,974.00			2,974.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	1,360.00			1,360.00
65-000-00	PT Expense	236,121.00			236,121.00
66-000-00	OT Expense	219,475.00			219,475.00
67-000-00	ST Expense	19,767.00			19,767.00
69-811-80	Social Services Expense>Director>Wages	54,812.00			54,812.00
69-811-92	Social Services Expense>Director>PTO Accrual	(388.00)			(388.00)

Account	Description	ADJ	JE Ref #	RJE		FINAL
				9/30/2020		
69-880-00	Social Services Expense>Payroll Taxes	4,737.00				4,737.00
69-881-00	Social Services Expense>Workers Comp	1,476.00				1,476.00
69-882-00	Social Services Expense>Health Insurance	896.00				896.00
69-883-00	Social Services Expense>Other Benefits	11,226.00		(11,226.00)		0.00
				RJE - 3	(11,226.00)	
70-177-00	Dietary Expense>Supplements	6,554.00				6,554.00
70-178-00	Dietary Expense>Food	161,377.00				161,377.00
70-183-00	Dietary Expense>Supplies	12,043.00				12,043.00
70-183-34	Dietary Expense>Supplies>COVID19	551.00				551.00
70-207-00	Dietary Expense>Repairs & Maint	977.00				977.00
70-811-80	Dietary Expense>Director>Wages	56,539.00				56,539.00
70-811-92	Dietary Expense>Director>PTO Accrual	360.00				360.00
70-831-80	Dietary Expense>Aide>Wages	237,432.00				237,432.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(89.00)				(89.00)
70-832-80	Dietary Expense>Cook>Wages	123,141.00				123,141.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(1,178.00)				(1,178.00)
70-833-80	Dietary Expense>Dietician>Wages	594.00				594.00
70-880-00	Dietary Expense>Payroll Taxes	36,117.00				36,117.00
70-881-00	Dietary Expense>Workers Comp	11,364.00				11,364.00
70-882-00	Dietary Expense>Health Insurance	6,957.00				6,957.00
70-883-00	Dietary Expense>Other Benefits	86,392.00		(86,392.00)		0.00
				RJE - 3	(86,392.00)	
71-178-00	Activity Expense>Food	420.00				420.00
71-179-00	Activity Expense>Barber & Beauty	5.00				5.00
71-183-00	Activity Expense>Supplies	442.00				442.00
71-202-00	Activity Expense>Resident Missing Items	1,216.00				1,216.00
71-700-00	Activity Expense>Contracted Service	850.00				850.00
71-811-80	Activity Expense>Director>Wages	61,081.00				61,081.00
71-811-92	Activity Expense>Director>PTO Accrual	112.00				112.00
71-831-80	Activity Expense>Aide>Wages	19,055.00				19,055.00
71-831-92	Activity Expense>Aide>PTO Accrual	(2,559.00)				(2,559.00)
71-880-00	Activity Expense>Payroll Taxes	6,771.00				6,771.00
71-881-00	Activity Expense>Workers Comp	2,169.00				2,169.00
71-882-00	Activity Expense>Health Insurance	1,295.00				1,295.00
71-883-00	Activity Expense>Other Benefits	16,080.00		(16,080.00)		0.00
				RJE - 3	(16,080.00)	
72-183-00	Housekeeping Expense>Supplies	13,329.00				13,329.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,654.00				1,654.00
72-831-80	Housekeeping Expense>Aide>Wages	189,092.00				189,092.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(34.00)				(34.00)
73-183-00	Laundry Expense>Supplies	4,125.00				4,125.00
73-700-00	Laundry Expense>Contracted Service	11.00				11.00
73-831-80	Laundry Expense>Aide>Wages	84,324.00				84,324.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,132.00)				(1,132.00)
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	23,510.00				23,510.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	7,365.00				7,365.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	4,513.00				4,513.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	56,090.00		(56,090.00)		0.00
				RJE - 3	(56,090.00)	
75-183-00	Maintenance Expense>Supplies	5,810.00				5,810.00
75-183-34	Maintenance Expense>Supplies>COVID19	132.00				132.00
75-205-00	Maintenance Expense>Sanitation & Incineration	17,948.00				17,948.00
75-207-00	Maintenance Expense>Repairs & Maint	17,490.00				17,490.00
75-208-00	Maintenance Expense>Equip-Rental	596.00				596.00
75-217-00	Maintenance Expense>Extermination	2,803.00				2,803.00
75-218-00	Maintenance Expense>Snow Removal	6,525.00				6,525.00
75-220-00	Maintenance Expense>Fire Drill	2,654.00				2,654.00
75-700-00	Maintenance Expense>Contracted Service	15,711.00				15,711.00
				RJE - 7	0.00	
75-700-34	Maintenance Expense>Contracted Service>COVID19	5,391.00				5,391.00
75-811-80	Maintenance Expense>Director>Wages	55,729.00				55,729.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020		9/30/2020	
75-811-92	Maintenance Expense>Director>PTO Accrual	(468.00)			(468.00)
75-829-80	Maintenance Expense>Staff>Wages	9,199.00			9,199.00
75-838-80	Maintenance Expense>Security Desk>Wages	33,412.00			33,412.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(2,107.00)			(2,107.00)
75-880-00	Maintenance Expense>Payroll Taxes	8,241.00			8,241.00
75-881-00	Maintenance Expense>Workers Comp	2,673.00			2,673.00
75-882-00	Maintenance Expense>Health Insurance	1,619.00			1,619.00
75-883-00	Maintenance Expense>Other Benefits	20,216.00		(20,215.00)	1.00
			RJE - 3	(20,215.00)	
76-227-00	Utility Expense>Gas	28,964.00			28,964.00
76-228-00	Utility Expense>Electric	72,791.00			72,791.00
76-229-00	Utility Expense>Water/Sewer	21,856.00			21,856.00
80-101-00	Admin Expense>Provider Tax	404,482.00			404,482.00
80-162-00	Admin Expense>Insurance - General Liability & Other	42,878.00			42,878.00
80-163-00	Admin Expense>Insurance - EPLI	1,064.00			1,064.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	9,353.00			9,353.00
80-183-00	Admin Expense>Supplies	4,493.00			4,493.00
80-183-34	Admin Expense>Supplies>COVID19	68.00			68.00
80-208-00	Admin Expense>Equip-Rental	903.00			903.00
80-209-00	Admin Expense>Postage	1,612.00			1,612.00
80-209-34	Admin Expense>Postage>COVID19	52.00			52.00
80-210-00	Admin Expense>Internet	1,380.00			1,380.00
80-230-00	Admin Expense>Data Processing	42,954.00			42,954.00
80-231-00	Admin Expense>Telephone	13,162.00			13,162.00
			RJE - 2	0.00	
80-232-00	Admin Expense>Cable TV	6,021.00			6,021.00
80-234-00	Admin Expense>Licenses	950.00			950.00
80-235-00	Admin Expense>Dues & Subscriptions	1,035.00			1,035.00
			RJE - 6	0.00	
80-236-00	Admin Expense>Travel	680.00			680.00
80-236-04	Admin Expense>Travel>Allowable	3,011.00			3,011.00
80-236-34	Admin Expense>Travel>COVID19	682.00			682.00
80-238-00	Admin Expense>Legal Fees	5,922.00		1,937.00	7,859.00
			RJE - 5	2,735.00	
			RJE - 8	0.00	
			RJE - 9	(798.00)	
80-239-00	Admin Expense>Accounting Fees	79,136.00		(55,602.00)	23,534.00
			RJE - 4	(56,400.00)	
			RJE - 8	0.00	
			RJE - 9	798.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	272.00			272.00
80-240-00	Admin Expense>Professional Fees	113,079.00		53,665.00	166,744.00
			RJE - 4	56,400.00	
			RJE - 5	(2,735.00)	
80-242-00	Admin Expense>Fines, Penalties & Settlements	9,955.00			9,955.00
80-243-00	Admin Expense>Late Fees	123.00			123.00
80-244-00	Admin Expense>Bank Fees	38,377.00			38,377.00
80-247-00	Admin Expense>Corporate Tax	600.00			600.00
80-249-00	Admin Expense>Recruiting	943.00			943.00
80-250-00	Admin Expense>Marketing & Advertising	13,998.00			13,998.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	1,612.00			1,612.00
80-700-00	Admin Expense>Contracted Service	19,818.00			19,818.00
			RJE - 7	0.00	
80-811-80	Admin Expense>Director>Wages	135,547.00			135,547.00
80-839-80	Admin Expense>Admissions>Wages	59,237.00			59,237.00
80-839-92	Admin Expense>Admissions>PTO Accrual	1,491.00			1,491.00
80-840-80	Admin Expense>Business Office>Wages	101,093.00			101,093.00
80-840-92	Admin Expense>Business Office>PTO Accrual	1,427.00			1,427.00
80-842-80	Admin Expense>Marketing>Wages	36,449.00			36,449.00
80-880-00	Admin Expense>Payroll Taxes	29,259.00			29,259.00

Account	Description	ADJ	JE Ref #	RJE		FINAL
				9/30/2020	9/30/2020	
80-881-00	Admin Expense>Workers Comp	9,275.00				9,275.00
80-882-00	Admin Expense>Health Insurance	5,600.00				5,600.00
80-883-00	Admin Expense>Other Benefits	69,293.00		(69,293.00) RJE - 3	(69,293.00)	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		27,939.00 RJE - 3	27,939.00	27,939.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		27,939.00 RJE - 3	1,169.00 RJE - 3	1,169.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00		215,020.00 RJE - 3	215,020.00	215,020.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		612,351.00 RJE - 3	612,351.00	612,351.00
91-121-00	Property Expense>Rent	181,800.00				181,800.00
91-161-00	Property Expense>RE Taxes	52,184.00				52,184.00
91-261-00	Property Expense>Personal Prop Taxes	3,453.00				3,453.00
92-000-00	Depreciation Expense	30,282.00				30,282.00
93-000-00	Amortization Expense	5,328.00				5,328.00
94-000-00	Interest Expense	45,741.00				45,741.00
Marcum 101	Dentist	0.00		4,500.00 RJE - 1	4,500.00	4,500.00
Marcum 102	Cell Phone	0.00				0.00
Marcum 108	Holiday Party	0.00		820.00 RJE - 2	820.00	820.00
Marcum 109	Employee Relations	0.00		820.00 RJE - 3	1,062.00 RJE - 3	1,062.00
Marcum 110	Employee Food	0.00		1,062.00 RJE - 3	3,109.00 RJE - 3	3,109.00
Marcum 112	Discriminatory Bonus	0.00		3,109.00 RJE - 3	11,244.00 RJE - 3	11,244.00
Marcum 113	Subscriptions	0.00		11,244.00 RJE - 6	0.00	0.00
Marcum 115	720 Tax Form	0.00		0.00 RJE - 3	0.00	0.00
Marcum 116	Chamber Dues	0.00		0.00 RJE - 6	0.00	0.00
Marcum 117	Indirect COVID Expense	0.00		0.00 RJE - 3	4,125.00 4,125.00	4,125.00
Marcum 118	Admin & General>COVID Related Expense	0.00		4,125.00 RJE - 3	9,250.00 9,250.00	9,250.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at Torrington, LLC**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
<b>Group : [10-A]</b> <b>Salaries and Wages</b>					
<b>Subgroup : [2]</b> <b>Administrators</b>					
80-811-80	Admin Expense>Director>Wages	135,547.00		0.00	135,547.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>135,547.00</b>		<b>0.00</b>	<b>135,547.00</b>
<b>Subgroup : [4]</b> <b>Other Administrative Salaries</b>					
75-838-80	Maintenance Expense>Security Desk>Wages	33,412.00		0.00	33,412.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(2,107.00)		0.00	(2,107.00)
80-840-80	Admin Expense>Business Office>Wages	101,093.00		0.00	101,093.00
80-840-92	Admin Expense>Business Office>PTO Accrual	1,427.00		0.00	1,427.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>133,825.00</b>		<b>0.00</b>	<b>133,825.00</b>
<b>Subgroup : [5A]</b> <b>Head Dietitian</b>					
70-833-80	Dietary Expense>Dietician>Wages	594.00		0.00	594.00
<b>Subtotal [5A]</b>	<b>Head Dietitian</b>	<b>594.00</b>		<b>0.00</b>	<b>594.00</b>
<b>Subgroup : [5B]</b> <b>Food Service Supervisor</b>					
70-811-80	Dietary Expense>Director>Wages	56,539.00		0.00	56,539.00
70-811-92	Dietary Expense>Director>PTO Accrual	360.00		0.00	360.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b>56,899.00</b>		<b>0.00</b>	<b>56,899.00</b>
<b>Subgroup : [5C]</b> <b>Dietary Workers</b>					
70-831-80	Dietary Expense>Aide>Wages	237,432.00		0.00	237,432.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(89.00)		0.00	(89.00)
70-832-80	Dietary Expense>Cook>Wages	123,141.00		0.00	123,141.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(1,178.00)		0.00	(1,178.00)
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>359,306.00</b>		<b>0.00</b>	<b>359,306.00</b>
<b>Subgroup : [6B]</b> <b>Other Housekeeping Workers</b>					
72-831-80	Housekeeping Expense>Aide>Wages	189,092.00		0.00	189,092.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(34.00)		0.00	(34.00)
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>189,058.00</b>		<b>0.00</b>	<b>189,058.00</b>
<b>Subgroup : [7A]</b> <b>Engineer or Chief of Maintenance</b>					
75-811-80	Maintenance Expense>Director>Wages	55,729.00		0.00	55,729.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(468.00)		0.00	(468.00)
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>55,261.00</b>		<b>0.00</b>	<b>55,261.00</b>
<b>Subgroup : [7B]</b> <b>Other Maintenance Workers</b>					
75-829-80	Maintenance Expense>Staff>Wages	9,199.00		0.00	9,199.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>9,199.00</b>		<b>0.00</b>	<b>9,199.00</b>
<b>Subgroup : [8B]</b> <b>Other Laundry Workers</b>					
73-831-80	Laundry Expense>Aide>Wages	84,324.00		0.00	84,324.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,132.00)		0.00	(1,132.00)
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>83,192.00</b>		<b>0.00</b>	<b>83,192.00</b>
<b>Subgroup : [12A]</b> <b>Director of Nurses/Assistant Director</b>					
61-811-80	Nursing Admin Expense>Director>Wages	128,386.00		0.00	128,386.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(59.00)		0.00	(59.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	68,556.00		0.00	68,556.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>196,883.00</b>		<b>0.00</b>	<b>196,883.00</b>
<b>Subgroup : [12B1]</b> <b>RNs - Direct Care</b>					
60-808-80	Nursing Expense>RN>Wages	82,437.00		0.00	82,437.00
60-808-92	Nursing Expense>RN>PTO Accrual	1,348.00		0.00	1,348.00
60-809-80	Nursing Expense>RN Supervisor>Wages	477,297.00		0.00	477,297.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	1,682.00		0.00	1,682.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>562,764.00</b>		<b>0.00</b>	<b>562,764.00</b>
<b>Subgroup : [12B2]</b> <b>RNs - Administrative</b>					
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	94,942.00		0.00	94,942.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	611.00		0.00	611.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,893.00		0.00	71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	45,442.00		0.00	45,442.00

61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(919.00)	0.00	(919.00)
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>211,969.00</b>	<b>0.00</b>	<b>211,969.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>			
60-805-80	Nursing Expense>LPN>Wages	878,879.00	0.00	878,879.00
60-805-92	Nursing Expense>LPN>PTO Accrual	4,108.00	0.00	4,108.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>882,987.00</b>	<b>0.00</b>	<b>882,987.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>			
60-801-80	Nursing Expense>CNA>Wages	1,170,877.00	0.00	1,170,877.00
60-801-92	Nursing Expense>CNA>PTO Accrual	2,425.00	0.00	2,425.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,173,302.00</b>	<b>0.00</b>	<b>1,173,302.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>			
71-811-80	Activity Expense>Director>Wages	61,081.00	0.00	61,081.00
71-811-92	Activity Expense>Director>PTO Accrual	112.00	0.00	112.00
71-831-80	Activity Expense>Aide>Wages	19,055.00	0.00	19,055.00
71-831-92	Activity Expense>Aide>PTO Accrual	(2,559.00)	0.00	(2,559.00)
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>77,689.00</b>	<b>0.00</b>	<b>77,689.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>			
69-811-80	Social Services Expense>Director>Wages	54,812.00	0.00	54,812.00
69-811-92	Social Services Expense>Director>PTO Accrual	(388.00)	0.00	(388.00)
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>54,424.00</b>	<b>0.00</b>	<b>54,424.00</b>
<b>Subgroup : [12N]</b>	<b>Marketing</b>			
80-842-80	Admin Expense>Marketing>Wages	36,449.00	0.00	36,449.00
<b>Subtotal [12N]</b>	<b>Marketing</b>	<b>36,449.00</b>	<b>0.00</b>	<b>36,449.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>			
80-839-80	Admin Expense>Admissions>Wages	59,237.00	0.00	59,237.00
80-839-92	Admin Expense>Admissions>PTO Accrual	1,491.00	0.00	1,491.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>60,728.00</b>	<b>0.00</b>	<b>60,728.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>4,280,076.00</b>	<b>0.00</b>	<b>4,280,076.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [2]</b>	<b>Dentist</b>			
Marcum 101	Dentist	0.00	4,500.00	4,500.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>	<b>4,500.00</b>	<b>4,500.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
62-700-00	Pharmacy Expense>Contracted Service	9,342.00	0.00	9,342.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>9,342.00</b>	<b>0.00</b>	<b>9,342.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
65-000-00	PT Expense	236,121.00	0.00	236,121.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>236,121.00</b>	<b>0.00</b>	<b>236,121.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
61-750-00	Nursing Admin Expense>Medical Director	30,000.00	0.00	30,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-000-00	ST Expense	19,767.00	0.00	19,767.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>19,767.00</b>	<b>0.00</b>	<b>19,767.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-000-00	OT Expense	219,475.00	0.00	219,475.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>219,475.00</b>	<b>0.00</b>	<b>219,475.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
60-700-18	Nursing Expense>Contracted Service>RN	50,665.00	0.00	50,665.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>50,665.00</b>	<b>0.00</b>	<b>50,665.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>			
60-700-19	Nursing Expense>Contracted Service>LPN	(795.00)	0.00	(795.00)
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>(795.00)</b>	<b>0.00</b>	<b>(795.00)</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>			
60-700-20	Nursing Expense>Contracted Service>CNA	(32.00)	0.00	(32.00)
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>(32.00)</b>	<b>0.00</b>	<b>(32.00)</b>

<b>Subgroup : [12]</b>	<b>Other</b>				
60-206-00	Nursing Expense>Clinical Services	58,960.00		(4,500.00)	54,460.00
			RJE - 1	(4,500.00)	
60-212-00	Nursing Expense>Clinical Consultants	13,500.00		0.00	13,500.00
60-700-34	Nursing Expense>Contracted Service>COVID19	28,749.00		0.00	28,749.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>101,209.00</b>		<b>(4,500.00)</b>	<b>96,709.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>665,752.00</b>		<b>0.00</b>	<b>665,752.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
61-881-00	Nursing Admin Expense>Workers Comp	82,176.00		0.00	82,176.00
69-881-00	Social Services Expense>Workers Comp	1,476.00		0.00	1,476.00
70-881-00	Dietary Expense>Workers Comp	11,364.00		0.00	11,364.00
71-881-00	Activity Expense>Workers Comp	2,169.00		0.00	2,169.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	7,365.00		0.00	7,365.00
75-881-00	Maintenance Expense>Workers Comp	2,673.00		0.00	2,673.00
80-881-00	Admin Expense>Workers Comp	9,275.00		0.00	9,275.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>116,498.00</b>		<b>0.00</b>	<b>116,498.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
61-880-00	Nursing Admin Expense>Payroll Taxes	262,443.00		0.00	262,443.00
69-880-00	Social Services Expense>Payroll Taxes	4,737.00		0.00	4,737.00
70-880-00	Dietary Expense>Payroll Taxes	36,117.00		0.00	36,117.00
71-880-00	Activity Expense>Payroll Taxes	6,771.00		0.00	6,771.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	23,510.00		0.00	23,510.00
75-880-00	Maintenance Expense>Payroll Taxes	8,241.00		0.00	8,241.00
80-880-00	Admin Expense>Payroll Taxes	29,259.00		0.00	29,259.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>371,078.00</b>		<b>0.00</b>	<b>371,078.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
61-882-00	Nursing Admin Expense>Health Insurance	50,539.00		0.00	50,539.00
69-882-00	Social Services Expense>Health Insurance	896.00		0.00	896.00
70-882-00	Dietary Expense>Health Insurance	6,957.00		0.00	6,957.00
71-882-00	Activity Expense>Health Insurance	1,295.00		0.00	1,295.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	4,513.00		0.00	4,513.00
75-882-00	Maintenance Expense>Health Insurance	1,619.00		0.00	1,619.00
80-882-00	Admin Expense>Health Insurance	5,600.00		0.00	5,600.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		612,351.00	612,351.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>71,419.00</b>	RJE - 3	<b>612,351.00</b>	<b>683,770.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
85-255-79	Employee Benefits Expense>Pension>Union	0.00	RJE - 3	215,020.00	215,020.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>0.00</b>		<b>215,020.00</b>	<b>215,020.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
61-883-00	Nursing Admin Expense>Other Benefits	626,793.00	RJE - 3	(626,793.00)	0.00
69-883-00	Social Services Expense>Other Benefits	11,226.00	RJE - 3	(11,226.00)	0.00
70-883-00	Dietary Expense>Other Benefits	86,392.00	RJE - 3	(86,392.00)	0.00
71-883-00	Activity Expense>Other Benefits	16,080.00	RJE - 3	(16,080.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	56,090.00	RJE - 3	(56,090.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	20,216.00	RJE - 3	(20,215.00)	1.00
80-883-00	Admin Expense>Other Benefits	69,293.00	RJE - 3	(69,293.00)	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	RJE - 3	27,939.00	27,939.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	RJE - 3	1,169.00	1,169.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>886,090.00</b>	RJE - 3	<b>(856,981.00)</b>	<b>29,109.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
80-239-00	Admin Expense>Accounting Fees	79,136.00	RJE - 4	(55,602.00)	23,534.00
			RJE - 8	(56,400.00)	
				0.00	

80-239-34	Admin Expense>Accounting Fees>COVID19	272.00	RJE - 9	798.00	
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>79,408.00</b>		<b>0.00</b>	<b>272.00</b>
				<b>(55,602.00)</b>	<b>23,806.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
80-238-00	Admin Expense>Legal Fees	5,922.00		1,937.00	7,859.00
			RJE - 5	2,735.00	
			RJE - 8	0.00	
			RJE - 9	(798.00)	
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>5,922.00</b>		<b>1,937.00</b>	<b>7,859.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
80-183-00	Admin Expense>Supplies	4,493.00		0.00	4,493.00
80-183-34	Admin Expense>Supplies>COVID19	68.00		0.00	68.00
80-208-00	Admin Expense>Equip-Rental	903.00		0.00	903.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>5,464.00</b>		<b>0.00</b>	<b>5,464.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
80-231-00	Admin Expense>Telephone	13,162.00		0.00	13,162.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>13,162.00</b>	RJE - 2	<b>0.00</b>	<b>13,162.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>				
80-247-00	Admin Expense>Corporate Tax	600.00		0.00	600.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>600.00</b>		<b>0.00</b>	<b>600.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
80-101-00	Admin Expense>Provider Tax	404,482.00		0.00	404,482.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>404,482.00</b>		<b>0.00</b>	<b>404,482.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>1,954,123.00</b>		<b>(83,275.00)</b>	<b>1,870,848.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [1]</b>	<b>Resident Travel and Entertainment</b>				
60-213-00	Nursing Expense>Transportation	2,676.00		0.00	2,676.00
60-213-04	Nursing Expense>Transportation>Allowable	139.00		0.00	139.00
60-213-34	Nursing Expense>Transportation>COVID19	178.00		0.00	178.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>2,993.00</b>		<b>0.00</b>	<b>2,993.00</b>
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>				
Marcum 108	Holiday Party	0.00		820.00	820.00
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>0.00</b>	RJE - 3	<b>820.00</b>	<b>820.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
80-236-00	Admin Expense>Travel	680.00		0.00	680.00
80-236-04	Admin Expense>Travel>Allowable	3,011.00		0.00	3,011.00
80-236-34	Admin Expense>Travel>COVID19	682.00		0.00	682.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>4,373.00</b>		<b>0.00</b>	<b>4,373.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
60-204-00	Nursing Expense>Training & Education	4,767.00		0.00	4,767.00
80-235-00	Admin Expense>Dues & Subscriptions	1,035.00	RJE - 3	0.00	1,035.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>5,802.00</b>	RJE - 6	<b>0.00</b>	<b>5,802.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
80-249-00	Admin Expense>Recruiting	943.00		0.00	943.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>943.00</b>		<b>0.00</b>	<b>943.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
80-250-00	Admin Expense>Marketing & Advertising	13,998.00		0.00	13,998.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	1,612.00		0.00	1,612.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>15,610.00</b>		<b>0.00</b>	<b>15,610.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
80-209-00	Admin Expense>Postage	1,612.00		0.00	1,612.00
80-209-34	Admin Expense>Postage>COVID19	52.00		0.00	52.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>1,664.00</b>		<b>0.00</b>	<b>1,664.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
80-210-00	Admin Expense>Internet	1,380.00		0.00	1,380.00

80-230-00	Admin Expense>Data Processing	42,954.00	0.00	42,954.00
80-240-00	Admin Expense>Professional Fees	113,079.00	53,665.00	166,744.00
			56,400.00	
			(2,735.00)	
80-700-00	Admin Expense>Contracted Service	19,818.00	0.00	19,818.00
			0.00	
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>177,231.00</b>	<b>53,665.00</b>	<b>230,896.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>			
80-234-00	Admin Expense>Licenses	950.00	0.00	950.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	9,955.00	0.00	9,955.00
80-243-00	Admin Expense>Late Fees	123.00	0.00	123.00
80-244-00	Admin Expense>Bank Fees	38,377.00	0.00	38,377.00
Marcum 109	Employee Relations	0.00	1,062.00	1,062.00
			RJE - 3	1,062.00
Marcum 110	Employee Food	0.00	3,109.00	3,109.00
			RJE - 3	3,109.00
Marcum 112	Discriminatory Bonus	0.00	11,244.00	11,244.00
			RJE - 3	11,244.00
Marcum 118	Admin & General>COVID Related Expense	0.00	9,250.00	9,250.00
			RJE - 3	9,250.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>49,405.00</b>	<b>24,665.00</b>	<b>74,070.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. an</b>	<b>258,021.00</b>	<b>79,150.00</b>	<b>337,171.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
70-177-00	Dietary Expense>Supplements	6,554.00	0.00	6,554.00
70-178-00	Dietary Expense>Food	161,377.00	0.00	161,377.00
71-178-00	Activity Expense>Food	420.00	0.00	420.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>168,351.00</b>	<b>0.00</b>	<b>168,351.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
70-183-00	Dietary Expense>Supplies	12,043.00	0.00	12,043.00
70-183-34	Dietary Expense>Supplies>COVID19	551.00	0.00	551.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>12,594.00</b>	<b>0.00</b>	<b>12,594.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>180,945.00</b>	<b>0.00</b>	<b>180,945.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>			
73-700-00	Laundry Expense>Contracted Service	11.00	0.00	11.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>11.00</b>	<b>0.00</b>	<b>11.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>			
73-183-00	Laundry Expense>Supplies	4,125.00	0.00	4,125.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>4,125.00</b>	<b>0.00</b>	<b>4,125.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>4,136.00</b>	<b>0.00</b>	<b>4,136.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4C]</b>	<b>Other</b>			
72-183-00	Housekeeping Expense>Supplies	13,329.00	0.00	13,329.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,654.00	0.00	1,654.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>14,983.00</b>	<b>0.00</b>	<b>14,983.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
62-145-00	Pharmacy Expense>RX	147,335.00	0.00	147,335.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>147,335.00</b>	<b>0.00</b>	<b>147,335.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
62-222-00	Pharmacy Expense>OTC	763.00	0.00	763.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>763.00</b>	<b>0.00</b>	<b>763.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
64-223-00	Other Ancillary Expense>Oxygen	7,892.00	0.00	7,892.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>7,892.00</b>	<b>0.00</b>	<b>7,892.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
64-225-00	Other Ancillary Expense>Radiology	2,974.00	0.00	2,974.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	1,360.00	0.00	1,360.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>4,334.00</b>	<b>0.00</b>	<b>4,334.00</b>

<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
64-224-00	Other Ancillary Expense>Lab	18,372.00	0.00	18,372.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>18,372.00</b>	<b>0.00</b>	<b>18,372.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
71-179-00	Activity Expense>Barber & Beauty	5.00	0.00	5.00
71-183-00	Activity Expense>Supplies	442.00	0.00	442.00
71-202-00	Activity Expense>Resident Missing Items	1,216.00	0.00	1,216.00
71-700-00	Activity Expense>Contracted Service	850.00	0.00	850.00
80-232-00	Admin Expense>Cable TV	6,021.00	0.00	6,021.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>8,534.00</b>	<b>0.00</b>	<b>8,534.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>			
60-183-00	Nursing Expense>Supplies	80,632.00	0.00	80,632.00
60-183-34	Nursing Expense>Supplies>COVID19	22,697.00	0.00	22,697.00
60-205-00	Nursing Expense>Sanitation & Incineration	495.00	0.00	495.00
60-208-00	Nursing Expense>Equip-Rental	24,927.00	0.00	24,927.00
60-230-00	Nursing Expense>Data Processing	4,413.00	0.00	4,413.00
60-230-34	Nursing Expense>Data Processing>COVID19	774.00	0.00	774.00
Marcum 117	Indirect COVID Expense	0.00	4,125.00	4,125.00
			<b>RJE - 3</b>	<b>4,125.00</b>
<b>Subtotal [5L]</b>	<b>Other</b>	<b>133,938.00</b>	<b>4,125.00</b>	<b>138,063.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation</b>	<b>336,151.00</b>	<b>4,125.00</b>	<b>340,276.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
70-207-00	Dietary Expense>Repairs & Maint	977.00	0.00	977.00
75-207-00	Maintenance Expense>Repairs & Maint	17,490.00	0.00	17,490.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>18,467.00</b>	<b>0.00</b>	<b>18,467.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
76-227-00	Utility Expense>Gas	28,964.00	0.00	28,964.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>28,964.00</b>	<b>0.00</b>	<b>28,964.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
76-228-00	Utility Expense>Electric	72,791.00	0.00	72,791.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>72,791.00</b>	<b>0.00</b>	<b>72,791.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
76-229-00	Utility Expense>Water/Sewer	21,856.00	0.00	21,856.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>21,856.00</b>	<b>0.00</b>	<b>21,856.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
75-183-00	Maintenance Expense>Supplies	5,810.00	0.00	5,810.00
75-183-34	Maintenance Expense>Supplies>COVID19	132.00	0.00	132.00
75-205-00	Maintenance Expense>Sanitation & Incineration	17,948.00	0.00	17,948.00
75-208-00	Maintenance Expense>Equip-Rental	596.00	0.00	596.00
75-217-00	Maintenance Expense>Extermination	2,803.00	0.00	2,803.00
75-218-00	Maintenance Expense>Snow Removal	6,525.00	0.00	6,525.00
75-220-00	Maintenance Expense>Fire Drill	2,654.00	0.00	2,654.00
75-700-00	Maintenance Expense>Contracted Service	15,711.00	0.00	15,711.00
			<b>RJE - 7</b>	<b>0.00</b>
75-700-34	Maintenance Expense>Contracted Service>COVID19	5,391.00	0.00	5,391.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>57,570.00</b>	<b>0.00</b>	<b>57,570.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
92-000-00	Depreciation Expense	30,282.00	0.00	30,282.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>30,282.00</b>	<b>0.00</b>	<b>30,282.00</b>
<b>Subgroup : [8A]</b>	<b>Organization Expense</b>			
93-000-00	Amortization Expense	5,328.00	0.00	5,328.00
<b>Subtotal [8A]</b>	<b>Organization Expense</b>	<b>5,328.00</b>	<b>0.00</b>	<b>5,328.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
91-121-00	Property Expense>Rent	181,800.00	0.00	181,800.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>181,800.00</b>	<b>0.00</b>	<b>181,800.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
91-161-00	Property Expense>RE Taxes	52,184.00	0.00	52,184.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>52,184.00</b>	<b>0.00</b>	<b>52,184.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			

91-261-00	Property Expense>Personal Prop Taxes	3,453.00	0.00	3,453.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>3,453.00</b>	<b>0.00</b>	<b>3,453.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>472,695.00</b>	<b>0.00</b>	<b>472,695.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
94-000-00	Interest Expense	45,741.00	0.00	45,741.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>45,741.00</b>	<b>0.00</b>	<b>45,741.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
80-165-00	Admin Expense>Insurance - Property	9,353.00	0.00	9,353.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>9,353.00</b>	<b>0.00</b>	<b>9,353.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>			
80-162-00	Admin Expense>Insurance - General Liability & Other	42,878.00	0.00	42,878.00
80-163-00	Admin Expense>Insurance - EPLI	1,064.00	0.00	1,064.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>44,442.00</b>	<b>0.00</b>	<b>44,442.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>99,536.00</b>	<b>0.00</b>	<b>99,536.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
40-111-00	Room & Board Revenue>Medicaid	(4,242,701.00)	0.00	(4,242,701.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(6,912.00)	0.00	(6,912.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(4,249,613.00)</b>	<b>0.00</b>	<b>(4,249,613.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
40-102-00	Room & Board Revenue>Medicare A	(2,979,837.00)	0.00	(2,979,837.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(2,979,837.00)</b>	<b>0.00</b>	<b>(2,979,837.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
40-102-14	Room & Board Revenue>Medicare A>Sequester	26,438.00	0.00	26,438.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>26,438.00</b>	<b>0.00</b>	<b>26,438.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
40-104-00	Room & Board Revenue>Private	(579,534.00)	0.00	(579,534.00)
40-105-00	Room & Board Revenue>HMO	(97,556.00)	0.00	(97,556.00)
40-109-00	Room & Board Revenue>Hospice	(137,980.00)	0.00	(137,980.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(815,070.00)</b>	<b>0.00</b>	<b>(815,070.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
40-105-14	Room & Board Revenue>HMO>Sequester	858.00	0.00	858.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<b>858.00</b>	<b>0.00</b>	<b>858.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
41-102-00	Pharmacy Rev>Medicare A	(127,278.00)	0.00	(127,278.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(127,278.00)</b>	<b>0.00</b>	<b>(127,278.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>			
41-102-01	Pharmacy Rev>Medicare A>C/A	127,278.00	0.00	127,278.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>	<b>127,278.00</b>	<b>0.00</b>	<b>127,278.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
42-102-00	PT Revenue>Medicare A	(248,728.00)	0.00	(248,728.00)
42-103-00	PT Revenue>Medicare B	(104,370.00)	0.00	(104,370.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(353,098.00)</b>	<b>0.00</b>	<b>(353,098.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>			
42-102-01	PT Revenue>Medicare A>C/A	248,728.00	0.00	248,728.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>	<b>248,728.00</b>	<b>0.00</b>	<b>248,728.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
42-104-00	PT Revenue>Private	(161.00)	0.00	(161.00)
42-105-00	PT Revenue>HMO	(13,063.00)	0.00	(13,063.00)
42-111-00	PT Revenue>Medicaid	(79,094.00)	0.00	(79,094.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(92,318.00)</b>	<b>0.00</b>	<b>(92,318.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>			
42-111-01	PT Revenue>Medicaid>C/A	79,094.00	0.00	79,094.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>	<b>79,094.00</b>	<b>0.00</b>	<b>79,094.00</b>

<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
44-102-00	ST Revenue>Medicare A	(37,811.00)	0.00	(37,811.00)
44-103-00	ST Revenue>Medicare B	(14,155.00)	0.00	(14,155.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(51,966.00)</b>	<b>0.00</b>	<b>(51,966.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>			
44-102-01	ST Revenue>Medicare A>C/A	37,811.00	0.00	37,811.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>	<b>37,811.00</b>	<b>0.00</b>	<b>37,811.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			
44-105-00	ST Revenue>HMO	(3,400.00)	0.00	(3,400.00)
44-111-00	ST Revenue>Medicaid	(15,014.00)	0.00	(15,014.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(18,414.00)</b>	<b>0.00</b>	<b>(18,414.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>			
44-111-01	ST Revenue>Medicaid>C/A	15,014.00	0.00	15,014.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>	<b>15,014.00</b>	<b>0.00</b>	<b>15,014.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
43-102-00	OT Revenue>Medicare A	(230,942.00)	0.00	(230,942.00)
43-103-00	OT Revenue>Medicare B	(74,085.00)	0.00	(74,085.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(305,027.00)</b>	<b>0.00</b>	<b>(305,027.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>			
43-102-01	OT Revenue>Medicare A>C/A	230,942.00	0.00	230,942.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>	<b>230,942.00</b>	<b>0.00</b>	<b>230,942.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
43-104-00	OT Revenue>Private	(4,446.00)	0.00	(4,446.00)
43-105-00	OT Revenue>HMO	(5,334.00)	0.00	(5,334.00)
43-111-00	OT Revenue>Medicaid	(63,985.00)	0.00	(63,985.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(73,765.00)</b>	<b>0.00</b>	<b>(73,765.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>			
43-111-01	OT Revenue>Medicaid>C/A	63,985.00	0.00	63,985.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>	<b>63,985.00</b>	<b>0.00</b>	<b>63,985.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
47-103-00	Other Ancillary Rev>Medicare B	(2,152.00)	0.00	(2,152.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(21.00)	0.00	(21.00)
52-102-00	Revenue Adjustments>Medicare A	(12.00)	0.00	(12.00)
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(2,185.00)</b>	<b>0.00</b>	<b>(2,185.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
52-105-00	Revenue Adjustments>HMO	18,358.00	0.00	18,358.00
52-109-00	Revenue Adjustments>Hospice	1,635.00	0.00	1,635.00
52-111-00	Revenue Adjustments>Medicaid	(42,004.00)	0.00	(42,004.00)
52-123-00	Revenue Adjustments>Ancillary	869.00	0.00	869.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(21,142.00)</b>	<b>0.00</b>	<b>(21,142.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>			
51-160-00	Other Rev>Interest	6.00	0.00	6.00
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
51-100-00	Other Rev>Miscellaneous	(20.00)	0.00	(20.00)
51-818-00	Other Rev>Medical Records	(90.00)	0.00	(90.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(110.00)</b>	<b>0.00</b>	<b>(110.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(8,259,669.00)</b>	<b>0.00</b>	<b>(8,259,669.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
10-001-02	Cash>Clearing>Payroll	(77,242.00)	0.00	(77,242.00)
10-014-00	Cash>Petty Cash Facility	2,823.00	0.00	2,823.00
10-015-00	Cash>Petty Cash PNA	844.00	0.00	844.00
10-034-87	Cash>PPP>Torrington	823,300.00	0.00	823,300.00
10-050-87	Cash>WFPayroll>Torrington	2,589.00	0.00	2,589.00
10-060-87	Cash>Resident Trust>Torrington	53,988.00	0.00	53,988.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-87	Cash>WFOperating>Torrington	34,715.00	0.00	34,715.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>846,017.00</b>	<b>0.00</b>	<b>846,017.00</b>

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<b>Subgroup : [A2]</b>	<b>Resident A/R</b>			
11-102-00	Accounts Receivable>Medicare A	759,411.00	0.00	759,411.00
11-104-00	Accounts Receivable>Private	338,853.00	0.00	338,853.00
11-105-00	Accounts Receivable>HMO	66,885.00	0.00	66,885.00
11-109-00	Accounts Receivable>Hospice	33,799.00	0.00	33,799.00
11-111-00	Accounts Receivable>Medicaid	867,304.00	0.00	867,304.00
11-112-00	Accounts Receivable>Income	20,056.00	0.00	20,056.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	59,934.00	0.00	59,934.00
11-122-00	Accounts Receivable>Medicare Colns Write Off	21,982.00	0.00	21,982.00
11-123-00	Accounts Receivable>Ancillary	49,102.00	0.00	49,102.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>2,217,326.00</b>	<b>0.00</b>	<b>2,217,326.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
12-000-00	Prepaid Expenses	7,903.00	0.00	7,903.00
12-124-00	Prepaid Expenses>Insurance	18,464.00	0.00	18,464.00
12-126-00	Prepaid Expenses>Taxes	15,579.00	0.00	15,579.00
12-881-00	Prepaid Expenses>Workers Comp	78,465.00	0.00	78,465.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>120,411.00</b>	<b>0.00</b>	<b>120,411.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
14-131-00	Fixed Assets>Leasehold Improvements	105,457.00	0.00	105,457.00
15-131-00	Accum Depn>Leasehold Improvements	(23,719.00)	0.00	(23,719.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>81,738.00</b>	<b>0.00</b>	<b>81,738.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	31,528.00	0.00	31,528.00
14-133-00	Fixed Assets>Medical Equipment	8,021.00	0.00	8,021.00
14-134-00	Fixed Assets>Computer Hardware	37,056.00	0.00	37,056.00
14-135-00	Fixed Assets>Computer Software	6,333.00	0.00	6,333.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	1,442.00	0.00	1,442.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(15,636.00)	0.00	(15,636.00)
15-133-00	Accum Depn>Medical Equipment	(6,154.00)	0.00	(6,154.00)
15-134-00	Accum Depn>Computer Hardware	(28,953.00)	0.00	(28,953.00)
15-135-00	Accum Depn>Computer Software	(5,127.00)	0.00	(5,127.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(28,679.00)	0.00	(28,679.00)
15-305-00	Accum Depn>Sales Use Tax	(846.00)	0.00	(846.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>15,835.00</b>	<b>0.00</b>	<b>15,835.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>			
13-128-00	Due From>Vendor Security Deposits	10,402.00	0.00	10,402.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>10,402.00</b>	<b>0.00</b>	<b>10,402.00</b>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>			
17-000-00	Deferred Financing Costs	26,642.00	0.00	26,642.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(23,978.00)	0.00	(23,978.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>2,664.00</b>	<b>0.00</b>	<b>2,664.00</b>
<b>Subgroup : [D4]</b>	<b>Goodwill</b>			
16-000-00	Goodwill	566,219.00	0.00	566,219.00
<b>Subtotal [D4]</b>	<b>Goodwill</b>	<b>566,219.00</b>	<b>0.00</b>	<b>566,219.00</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>			
27-000-88	Due To/(From)>New Haven	171,886.00	0.00	171,886.00
27-000-90	Due To/(From)>West Haven	4,594.00	0.00	4,594.00
27-000-91	Due To/(From)>Waterbury	6,278.00	0.00	6,278.00
27-000-92	Due To/(From)>Regal Care Management Group	18,285.00	0.00	18,285.00
27-000-96	Due To/(From)>New London	(4,786.00)	0.00	(4,786.00)
27-317-00	Due To/(From)>Fairview Management	402.00	0.00	402.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>196,659.00</b>	<b>0.00</b>	<b>196,659.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>			
13-127-00	Due From>Old Owner	74,950.00	0.00	74,950.00
27-000-82	Due To/(From)>Saugus	98.00	0.00	98.00
27-111-00	Due To/(From)>Medicaid	89,448.00	0.00	89,448.00
27-172-00	Due To/(From)>Vendor	(371.00)	0.00	(371.00)
27-174-00	Due To/(From)>Other L&E	9,237.00	0.00	9,237.00
28-127-00	Due To>Old Owner	445.00	0.00	445.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>173,807.00</b>	<b>0.00</b>	<b>173,807.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>4,231,078.00</b>	<b>0.00</b>	<b>4,231,078.00</b>

<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade A/P</b>			
20-000-00	Accounts Payable	(534,657.00)	0.00	(534,657.00)
21-150-00	Other Current Payables>Union Dues W/H	(1,642.00)	0.00	(1,642.00)
21-350-00	Other Current Payables>Resident Funds	(53,988.00)	0.00	(53,988.00)
21-353-00	Other Current Payables>Resident Refunds	(7,201.00)	0.00	(7,201.00)
21-354-00	Other Current Payables>DTF RFMS	(1,472.00)	0.00	(1,472.00)
21-600-00	Other Current Payables>Disputed AP	(11,149.00)	0.00	(11,149.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(610,109.00)</b>	<b>0.00</b>	<b>(610,109.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable (Current)</b>			
22-000-34	Note Payable>PPP Loan>COVID19	(823,300.00)	0.00	(823,300.00)
<b>Subtotal [A2]</b>	<b>Notes Payable (Current)</b>	<b>(823,300.00)</b>	<b>0.00</b>	<b>(823,300.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
23-157-00	Accrued Expenses>PTO	(119,650.00)	0.00	(119,650.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(119,650.00)</b>	<b>0.00</b>	<b>(119,650.00)</b>
<b>Subgroup : [A7]</b>	<b>Medicare Final Settlement Payable</b>			
27-102-00	Due To/(From)>Medicare A	15,881.00	0.00	15,881.00
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement Payable</b>	<b>15,881.00</b>	<b>0.00</b>	<b>15,881.00</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
24-000-00	Accrued Expenses	(102,100.00)	0.00	(102,100.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(3,330.00)	0.00	(3,330.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	7,661.00	0.00	7,661.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(11,473.00)	0.00	(11,473.00)
24-285-00	Accrued Expenses>Year End Adjustments	(3,037.00)	0.00	(3,037.00)
24-881-00	Accrued Expenses>Workers Comp	(77,475.00)	0.00	(77,475.00)
24-882-00	Accrued Expenses>Health Insurance	(10,557.00)	0.00	(10,557.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(517,912.00)	0.00	(517,912.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(280,089.00)	0.00	(280,089.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(998,312.00)</b>	<b>0.00</b>	<b>(998,312.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
27-000-89	Due To/(From)>Prospect	(92,835.00)	0.00	(92,835.00)
27-000-93	Due To/(From)>RC Holdings	(1,109,665.00)	0.00	(1,109,665.00)
27-152-00	Due To/(From)>Employee	(7,644.00)	0.00	(7,644.00)
27-315-00	Due To/(From)>Fairview at Southport	(1,276.00)	0.00	(1,276.00)
27-316-00	Due To/(From)>Fairview at Greenwich	(26.00)	0.00	(26.00)
27-400-00	Due to/(from)>Eli Mirlis	38,475.00	0.00	38,475.00
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(1,172,971.00)</b>	<b>0.00</b>	<b>(1,172,971.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>			
27-000-40	Due To/(From)>Salmon Brook	(963.00)	0.00	(963.00)
27-000-77	Due To/(From)>TSM Holdings	(1,159.00)	0.00	(1,159.00)
27-000-78	Due To/(From)>Maplewood	(8,339.00)	0.00	(8,339.00)
27-000-83	Due To/(From)>Twin Oaks	(3,246.00)	0.00	(3,246.00)
27-000-95	Due To/(From)>Norwich	(1,363.00)	0.00	(1,363.00)
27-105-00	Due To/(From)>HMO	(2,715.00)	0.00	(2,715.00)
27-109-00	Due To/(From)>Hospice	(5,491.00)	0.00	(5,491.00)
27-169-00	Due To/(From)>Regal Realty	(44,663.00)	0.00	(44,663.00)
27-199-00	Due To>Patient Spend Down	(1,228.00)	0.00	(1,228.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(69,167.00)</b>	<b>0.00</b>	<b>(69,167.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(3,777,628.00)</b>	<b>0.00</b>	<b>(3,777,628.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B1]</b>	<b>Owner's Capital</b>			
31-000-86	Partner's Equity>All Partners>Capital Draws	1,891.00	0.00	1,891.00
<b>Subtotal [B1]</b>	<b>Owner's Capital</b>	<b>1,891.00</b>	<b>0.00</b>	<b>1,891.00</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
30-000-00	Retained Earnings	(447,107.00)	0.00	(447,107.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(447,107.00)</b>	<b>0.00</b>	<b>(447,107.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(445,216.00)</b>	<b>0.00</b>	<b>(445,216.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Workpaper Index:  
Prepared By:  
Reviewed By:  
Workpaper Date: 2/4/2021  
Run Date: 2/4/2021  
Name of Workpaper: VHCL CKLST

Provider Name: RegalCare at Torrington, LLC  
Provider Number: 000009621  
Period Ended: 9/30/20

#### 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:**