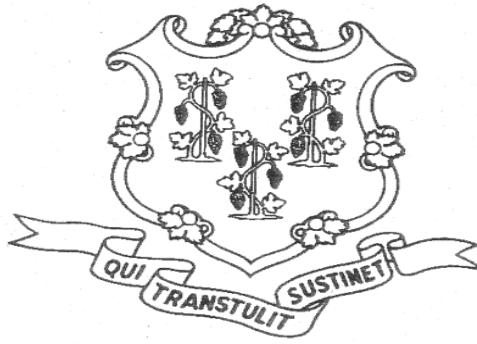


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Torrington Center for Nursing & Rehabilitation, 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 11/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2468	RHNS	(Specify)	Medicare Provider 07-5105
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Medicaid Provider Numbers:	CCNH 9621	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) Torrington Center for Nursing & Rehabilitation, LLC	License No. 2468	Report for Year Ended 9/30/2022	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 Torrington Center for Nursing & Rehabilitation, LLC [facility name], for the cost report period beginning November 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

**Subject to Desk Review audit

Signed (Administrator)	Date	Signed (Owner)	Date
Printed Name (Administrator) James Thompson		Printed Name (Owner) Menajem Salamon	
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public			

(Notary Seal)

Table of Contents

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-1A Rev. 6/95

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Torrington Center for Nursing & Rehabilitation, LLC	Period Covered:		From 11/1/2021	To 9/30/2022
Address of Facility 80 Fern Drive, Torrington, CT 06790				
Report Prepared By Zella Healthcare Consulting	Phone Number 203-808-8197	Date 2/10/2023		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facility 860-294-7300	Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Torrington Center for Nursing & Rehabilitation, LLC	Address (No. & Street, City, State, Zip) 80 Fern Drive, Torrington, CT 06790			
License Numbers: 2468	CCNH	RHNS	(Specify)	Medicare Provider No. 07-5105
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 checked="" type="radio"/> Yes <input type="radio"/> No		If "Yes," explain fully.	
Change of ownership as of 11/1/2021				
Administrator Name of Administrator James Thompson				
		Nursing Home Administrator's License No.: 1909		
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire

Partners/Members

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC	License No. 2468	Report for Year Ended 9/30/2022	Page of 3 37
Legal Name of Partnership/LLC		Business Address	State(s) and/or Town(s) in Which Registered
Torrington Center for Nursing & Rehabilitation, LLC		80 Fern Drive, Torrington, CT 06790	Connecticut
Name of Partners/Members	Business Address	Title	% Owned
Joshua Landa	80 Fern Drive, Torrington, CT 06790		36.5%
Sari Landa	80 Fern Drive, Torrington, CT 06790		5%
Mordejai Salamon	80 Fern Drive, Torrington, CT 06790		7%
Menajem Salamon	80 Fern Drive, Torrington, CT 06790		41.5%
Elisheva Eisenberger	80 Fern Drive, Torrington, CT 06790		5%
Various Other Less than 5% ea	80 Fern Drive, Torrington, CT 06790		5%

General Information and Questionnaire

Corporate Owners

Name of Facility Torrington Center for Nursing & Rehabilitation	License No. 2468	Report for Year Ended 9/30/2022	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

**General Information and Questionnaire
Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
Torrington Center for Nursing & Rehabilitation, LL	2468	9/30/2022	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC	License No. 2468	Report for Year Ended 9/30/2022			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?			<input checked="" type="radio"/> Yes	<input 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			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Torrington Propco, LLC	80 Fern Drive, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Page 22 / Line 9	825,000	546,242
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Torrington Center for Nursing & Rehabilitation, Inc.	License No. 2468	Report for Year Ended 9/30/2022	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 ***

4,124

* 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 Torrington Center for Nursing & R	License No. 2468	Report for Year Ended 9/30/2022	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 Zella Healthcare Consulting 2 Burg & Weingarten CPA PC 3 4	Address (No. & Street, City, State, Zip Code) 7 Eastview Drive, Simsbury, CT 06070 170 Harborview North, Lawrence, NY 11559
--	---

Services Provided by This Firm (*describe fully*)

1 Monthly bookkeeping services	\$ 16,830
2 Tax returns	\$ 3,600
3	\$
4	\$
	Charge for Services Provided \$ 20,430

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

Yes No |Page 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 NY RYTES 2 Murtha Cullina 3 Jackson Lewis 4 American Arbitration Association 5 Various	Telephone Number 914-232-1005 203-772-7700 860-522-0404 917-438-1660 N/A
--	---

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

1 4 Canaan Circle, South Salem, NY 10590	
2 265 Church St., New Haven, CT 06510	
3 90 State House Sq, Hartford, CT 06103	
4 120 Broadway, New York, NY 10271	
5 N/A	

Services Provided by This Firm (*describe fully*)

1 Compliance Program	\$ 16,021
2 DPH Compliance/General Legal	\$ 2,113
3 Employee Related Legal	\$ 5,672
4 Arbitration Hearings	\$ 325
5 Other (Disallowed)	\$ 2,011
	Charge for Services Provided \$ 26,142

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

Yes No |Page 15 Line 1e

Schedule of Resident Statistics

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC			License No. 2468				Report for Year Ended 9/30/2022				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												
A. As of midnight of PREVIOUS report period												
B. As of midnight of THIS report period	73	73							73	73		
3. Total Number of Days Care Provided During Period					3,343	3,343			975	975		
A. Medicare	4,318	4,318										
B. Medicaid (Conn.)	17,082	17,082			12,235	12,235			4,847	4,847		
C. Medicaid (other states)												
D. Private Pay	1,411	1,411			681	681			730	730		
E. State SSI for RCH												
F. Other (Specify) Insurance	908	908			765	765			143	143		
G. Total Care Days During Period (3A thru F)	23,719	23,719			17,024	17,024			6,695	6,695		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	183	183			103	103			80	80		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	23,902	23,902			17,127	17,127			6,775	6,775		

Schedule of Resident Statistics (Cont'd)

Name of Facility Torrington Center for Nursing & Rehabilitation	License No. 2468	Report for Year Ended 9/30/2022	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)
2nd change						
3rd change						
4th change						

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	15	53		5				
Per Diem Rate								
a. One bed rm.	PDPM	293.44		433.55				
b. Two bed rms.	PDPM	293.44		433.55				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	4,106	4,106	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	1,170	1,170	
2. Restorative Treatments			
C. Other	131	131	
D. Total Physical Therapy Treatments	5,407	5,407	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	62	62	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	10	10	
2. Restorative Treatments			
C. Other	5	5	
D. Total Speech Therapy Treatments	77	77	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,713	3,713	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	1,097	1,097	
2. Restorative Treatments			
C. Other	128	128	
D. Total Occupational Therapy Treatments	4,938	4,938	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
		Total Cost and Hours			
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	141,387	2,104			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	190,881	9,090			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	414,699	19,899			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	165,302	7,982			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	49,169	2,225			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	101,804	4,885			
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	156,593	2,610			
b. RN					
1. Direct Care	715,969	13,935			
2. Administrative**					
c. LPN					
1. Direct Care	735,756	21,807			
2. Administrative**					
d. Aides and Attendants	1,049,495	50,641			
e. Physical Therapists	141,978	4,381			
f. Speech Therapists	4,015	73			
g. Occupational Therapists	96,767	1,759			
h. Recreation Workers	73,047	3,279			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
4. Other (Specify)					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	138,891	4,480			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
A-13. Total Salary Expenditures	4,175,753	149,150			

* 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)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC				License No. 2468		Report for Year Ended 9/30/2022			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)							
Section I - Operators/Owners										
Menajem Salamon (Disallowed)	25,000			None	CEO	520	A4			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Torrington Center for Nursing & Rehabilitation, LLC				2468		9/30/2022			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Keisha Trowers (11/1/21 - 3/20/22)	34,806					784				
Tamlyn Campanelli (3/21/22 - 6/29/22)	50,400					576				
James Thompson (6/30/22 - 9/30/22)	56,181					744				
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	2468	9/30/2022		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	5,300	118			
2. Dentist	3,750	N/A			
3. Pharmacist	10,854	157			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	23,712	297			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	27,500	312			
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					
b. Other					
10. Occupational Therapist					
a. Resident Care					
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	234,093	1,931			
2. Administrative***					
b. LPN					
1. Direct Care	72,087	906			
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule					
B-13 Total Fees Paid in Lieu of Salaries	377,296	3,721			

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

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

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

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

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC	License No. 2468	Report for Year Ended 9/30/2022		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
NutraCo	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
LTC Management	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Guardian Consulting Services, Inc	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
QRM	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>		
Marc N. Raad, MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
QRM	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Innovations Healthcare	INC Nurse	<input type="radio"/>	<input checked="" type="radio"/>		
Zella Staffing Solutions	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>		
Solomon Page Group LLC	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Dynamic Reimbursement Services	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Torrington Center for Nursing & Rehabilitation, L	2468	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 228,660	228,660		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 43,763	43,763		
4. Social Security (F.I.C.A.)	\$ 313,452	313,452		
5. Health Insurance	\$ 656,813	656,813		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 196,576	196,576		
8. Uniform Allowance	\$ 2,075	2,075		
9. Other (Specify) See Attached Schedule	\$ 24,718	24,718		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 295	295		
d. Accounting and Auditing	\$ 20,430	20,430		
e. Legal (Services should be fully described on Page 7)	\$ 26,142	26,142		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 24,139	24,139		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,649	8,649		
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$ 3,214	3,214		
3. Resident Day User Fee	\$ 406,716	406,716		
Subtotal	\$ 1,955,642	1,955,642		

* 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

Description	CCNH	RHNS	(Specify)
Union Training Fund	\$ -		
COVID Bonus - A&G	\$ 24,218		
Total	\$ 24,718	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
CT Sales & Use Tax	\$ -		
	\$ 3,214		
Total	\$ 3,214	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		16	37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	1,955,642	1,955,642		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	400	400		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	6,209	6,209		
5. Education Expenses Related to Seminars and Conventions	\$	1,828	1,828		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$	1,483	1,483		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	13,913	13,913		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	9,032	9,032		
4. Fund-Raising***	\$				
5. Medical Records	\$	2,127	2,127		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	17,882	17,882		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	3,420	3,420		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	1,107	1,107		
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>)	\$	139,643	139,643		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	10,384	10,384		
C-14 Total Administrative & General Expenditures	\$	2,163,070	2,163,070		

* 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)
Auto Rental (Disallowed)	\$ -		
	\$ 1,483		
Total Other Travel and Entertainment	\$ 1,483	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional Advertising	\$ -		
	\$ 9,032		
Total Other Advertising	\$ 9,032	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ -		
	\$ 3,420		
Total Dues	\$ 3,420	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Charges (Disallow \$121 Credit Card Fees)	\$ -		
	\$ 2,656		
Licenses & Permits	\$ -		
	\$ 1,065		
Background Checks	\$ -		
	\$ 3,190		
Penalties (Disallowed)	\$ -		
	\$ 3,452		
Employee Meals (Disallowed)	\$ -		
	\$ 21		
Total Other Administrative and General	\$ 10,384	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Torrington Center for Nursing & Rehabilit	License No. 2468	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended		Page of
		9/30/2022		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 178,263	178,263		
2. Non-Food Supplies	\$ 17,203	17,203		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____			
c. Other (Specify) _____ Dietary Equipment Rental	\$ 983	983		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 196,449	196,449		
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 Torrington Center for Nursing & Rehabilitation, LLC	License No. 2468	Report for Year Ended 9/30/2022		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. \$	4,520	4,520		
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)	\$				
c. Other (Specify) Other Laundry Supplies	\$	4,356	4,356		
3D. Total Laundry Expenditures (3a + b + c)	\$	8,876	8,876		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Torrington Center for Nursing & Rehabilitation	2468	9/30/2022	20	37
Item		Total	CCNH	RHNS
4. Housekeeping	Sq. Ft. Serviced by Personnel			
a. In-House Care	Amt.	\$ 29,489	29,489	
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>)	\$			
4D. Total Housekeeping Expenditures (4a + b + c)	\$	29,489	29,489	
5. Resident Care (Supplies)**				
a. Prescription Drugs***				
1. Own Pharmacy	\$			
2. Purchased from MedWiz / Procare	\$	79,301	79,301	
b. Medicine Cabinet Drugs	\$			
c. Medical and Therapeutic Supplies	\$	107,093	107,093	
d. Ambulance/Limousine***	\$	2,905	2,905	
e. Oxygen				
1. For Emergency Use	\$			
2. Other***	\$	8,912	8,912	
f. X-rays and Related Radiological Procedures***	\$	1,952	1,952	
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$			
h. Laboratory***	\$	13,872	13,872	
i. Recreation	\$	13,089	13,089	
j. Direct Management Services*	\$			
k. Indirect Management Services*	\$			
l. Other (<i>Specify</i>)****	\$	20,406	20,406	
See Attached Schedule				
5M. Total Resident Care Expenditures (5a - 5j)	\$	247,530	247,530	

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Resident Medical Bills (Disallowed)	0		
Equipment Rental (Disallowed)	\$ 360		
	\$ 20,046		
Total Other Resident Care	\$ 20,406	\$ -	\$ -

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

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC				License No. 2468	Report for Year Ended 9/30/2022				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Environmental	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	12,921			22	6f
ASantino Consulting	42 Robin Hill Ln, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Services / Computer Purchases	28,845			Var	Var
Comprehensive AR	36 Airport Rd, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>		AR Services	72,600			16	m11
Facilities Compliance Services	221 W Main St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Facility Compliance Maint.	29,590			22	6f
MatrixCare	10900 Hampshire Ave South, Minneapolis, MN	<input type="radio"/>	<input checked="" type="radio"/>		AP / Accounting / Nursing Software	27,011			16	m11
New Goldland Purchasing	263 N Main St, Spring Valley, NY 10977	<input type="radio"/>	<input checked="" type="radio"/>		Purchasing Software	18,000			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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 Torrington Center for Nursing & Rehabilitation	License No. 2468	Report for Year Ended 9/30/2022			Page 22 of 37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 42,271	42,271			
b. Heat	\$ 24,464	24,464			
c. Light & Power	\$ 63,400	63,400			
d. Water	\$ 23,451	23,451			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,124	4,124			
f. Other (<i>itemize</i>)	\$ 63,681	63,681			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 221,391	221,391			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 6,326	6,326			
c. Non-Movable Equipment	\$ 988	988			
d. Movable Equipment	\$ 7,566	7,566			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 14,880	14,880			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 825,000	825,000			
10. Property Taxes					
a. Real estate taxes paid by owner	\$ 47,037	47,037			
b. Real estate taxes paid by lessor	\$				
c. Personal property taxes	\$ 3,753	3,753			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 890,670	890,670			

* 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)
Elevator Maintenance	\$ -		
Pest Control	\$ 1,710		
Waste Removal	\$ 2,010		
Facility Compliance Maint.	\$ 12,921		
Landscaping	\$ 29,590		
Maint. P/S	\$ 12,500		
	\$ 4,950		
Total Other Repairs and Maintenance	\$ 63,681	\$ -	\$ -

Depreciation Schedule

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC			License No. 2468			Report for Year Ended 9/30/2022			Page 23	of 37
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
A-4. Subtotal										
B. Building and Building Improvements										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)		224,691		224,691		SL	Various		6,326	
B-4. Subtotal										6,326
C. Non-Movable Equipment										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)		11,857		11,857		SL	Various		988	
C-4. Subtotal										988
	Is a mileage logbook maintained?	Date of Acquisition	Historical Cost	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year	Exclusive of Land					
D. Movable Equipment										
1. Motor Vehicles (Specify name, model and year of each vehicle)										
a.										
b.										
c.										
d.										
2. Movable Equipment										
a. Acquired prior to this report period										
b. Disposals (attach schedule)										
Acquired during this report period (attach schedule):										
c. Administrative										
d. Standard Resident										
e. Specialized Resident										
Total Acquired during this report period			41,199		41,199	SL	Various		7,566	
D-3. Subtotal										7,566
E. Total Depreciation			41,199		41,199					14,880

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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
12/14/2021	Washing Machine	Administrative	\$ 17,945	120	\$ 1,645
3/24/2022	Timeclocks	Administrative	\$ 4,056	60	\$ 473
11/25/2021	Computers	Administrative	\$ 850	36	\$ 260
11/2/2021	Computer Equipment	Administrative	\$ 1,081	36	\$ 330
12/1/2021	Computers	Administrative	\$ 5,002	36	\$ 1,389
11/24/2021	Computers	Administrative	\$ 2,555	36	\$ 781
11/1/2021	Computer Equipment	Administrative	\$ 6,360	36	\$ 1,943
2/28/2022	PC Upgrade Project	Administrative	\$ 3,350	36	\$ 745
Total additions for Movable Equipment			\$ 41,199		\$ 7,566
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Torrington Center for Nursing & Rehabilitation
 FYE 9-30-22
 Asset Depreciation Schedule

1615000-00-18 Leasehold Improvements

<u>GL Account</u>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> (Months)	<u>Historical Cost</u>	<u>Month in</u> Fiscal Year	<u>2021</u> Depreciation	<u>2021 Acc. Dep.</u>	<u>Net Book Value</u>
<i>FYE 12-31-21</i>									
LI	MBH Arch. - Concrete Slap Repair	11/29/2021	S/L	180	13,024.00	11	795.91	795.91	12,228.09
LI	S&S Wired - Mag Locks Change Order	11/26/2021	S/L	180	1,036.91	11	63.37	63.37	973.54
LI	S&S Wired - Mag Locks - 2nd Payment	11/26/2021	S/L	180	3,488.75	11	213.20	213.20	3,275.55
LI	ACI Flooring - Tile Flooring	12/22/2021	S/L	180	4,246.56	10	235.92	235.92	4,010.64
LI	S&S Wired - Mag Locks Install	12/7/2021	S/L	180	2,589.62	10	143.87	143.87	2,445.75
LI	Coastal Mechanical Services	12/21/2021	S/L	180	6,322.99	10	351.28	351.28	5,971.71
LI	AE Design - Design for Renovation	12/15/2021	S/L	360	20,000.00	10	555.56	555.56	19,444.44
12-31-2021 Totals					<u>50,708.83</u>		<u>2,359.10</u>	<u>2,359.10</u>	<u>48,349.73</u>
<i>FYE 9-30-22</i>									
LI	SCHMIDT ELECTRIC, GENERATOR BREAKER TEST	1/3/2022	S/L	180	3,084.15	9	154.21	154.21	2,929.94
LI	COASTAL MECHANICAL SERVICES, AC REPLACEM	1/18/2022	S/L	180	1,455.93	9	72.80	72.80	1,383.13
LI	COASTAL MECHANICAL SERVICES, MOTOR BELT	1/21/2022	S/L	180	3,151.37	9	157.57	157.57	2,993.80
LI	DANIELS EQUIPMENT COMPANY, INC., TUMBLER	1/31/2022	S/L	180	3,342.77	9	167.14	167.14	3,175.63
LI	HARTORD ELEVATOR LLC, FURNISH & INSTALL	3/18/2022	S/L	180	2,943.77	7	114.48	114.48	2,829.29
LI	AE DESIGN GROUP, SCHEMATIC DESIGN	3/30/2022	S/L	180	7,500.00	7	291.67	291.67	7,208.33
LI	ACCURATE COMMERCIAL DOOR AND HARDWARE, 5	4/29/2022	S/L	180	14,281.01	6	476.03	476.03	13,804.98
LI	COASTAL MECHANICAL SERVICES, MAINTENANCE	4/29/2022	S/L	180	30,938.28	6	1,031.28	1,031.28	29,907.00
LI	AE DESIGN GROUP, DESIGN DEVELOPMENT PHAS	5/5/2022	S/L	180	15,000.00	5	416.67	416.67	14,583.33
LI	FACILITY COMPLIANCE FIRE PROTECTION, ELC	5/10/2022	S/L	180	2,405.64	5	66.82	66.82	2,338.82
LI	AE DESIGN GROUP, DESIGN DOCUMENTS	6/10/2022	S/L	180	5,000.00	4	111.11	111.11	4,888.89
LI	SCHOLAR PAINTING & RESTORATION, 30% DEPS	6/24/2022	S/L	180	16,869.77	4	374.88	374.88	16,494.89
LI	AE DESIGN GROUP, DESIGN DOCUMENTS	7/7/2022	S/L	180	7,500.00	3	125.00	125.00	7,375.00
LI	ROBEAR MP, LLC, TELEPHONE CABLE RUNS	8/9/2022	S/L	180	12,701.00	2	141.12	141.12	12,559.88
LI	SCHOLAR PAINTING & RESTORATION, 2ND PAYM	9/20/2022	S/L	180	16,869.77	1	93.72	93.72	16,776.05
LI	COASTAL MECHANICAL SERVICES, 10 RTUS	9/26/2022	S/L	180	30,938.28	1	171.88	171.88	30,766.40
9-30-22 Totals					<u>173,981.74</u>		<u>3,966.37</u>	<u>3,966.37</u>	<u>170,015.37</u>
Total FYE 9-30-22					<u>224,690.57</u>		<u>6,325.47</u>	<u>6,325.47</u>	<u>218,365.10</u>

1620000-00-18 Furniture, Fixture & Equipment

<u>GL Account</u> <i>FYE 12-31-21</i>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> (Months)	<u>Historical Cost</u>	<u>Month in</u> Fiscal Year	<u>2021</u> Depreciation	<u>2021 Acc. Dep.</u>	<u>Net Book Value</u>
FFE	Integrated Equipment - Storage Container	11/26/2021	S/L	120	5,925.00	11	543.36	543.36	5,381.65
	12-31-2021 Totals				<u>5,925.00</u>		<u>543.36</u>	<u>543.36</u>	<u>5,381.65</u>
<i>FYE 9-30-22</i>									
FFE	CULINARY DEPOT, RANGE/STOVE	1/1/2022	S/L	120	5,932.32	9	444.92	444.92	5,487.40
	9-30-22 Totals				<u>5,932.32</u>		<u>444.92</u>	<u>444.92</u>	<u>5,487.40</u>
	Total FYE 9-30-22				<u>11,857.32</u>		<u>988.28</u>	<u>988.28</u>	<u>10,869.04</u>

1623000-00-18 Movable Equipment

<u>GL Account</u> <i>FYE 12-31-21</i>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> (Months)	<u>Historical Cost</u>	<u>Month in</u> Fiscal Year	<u>2021</u> Depreciation	<u>2021 Acc. Dep.</u>	<u>Net Book Value</u>
ME	Daniels Equipment - Washing Machine	12/14/2021	S/L	120	17,945.50	11	1,645.23	1,645.23	16,300.27
	12-31-2021 Totals				<u>17,945.50</u>		<u>1,645.23</u>	<u>1,645.23</u>	<u>16,300.27</u>
<i>FYE 9-30-22</i>									
FFE	TIMEPRO COMMEG - TIMECLOCK UPGRADE	3/24/2022	S/L	60	4,055.70	7	473.17	473.17	3,582.54
	9-30-22 Totals				<u>4,055.70</u>		<u>473.17</u>	<u>473.17</u>	<u>3,582.54</u>
	Total FYE 9-30-22				<u>22,001.20</u>		<u>2,118.40</u>	<u>2,118.40</u>	<u>19,882.80</u>

1630000-00-18 Computers

<u>GL Account</u> <i>FYE 12-31-21</i>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> (Months)	<u>Historical Cost</u>	<u>Month in</u> Fiscal Year	<u>2021</u> Depreciation	<u>2021 Acc. Dep.</u>	<u>Net Book Value</u>
COMP	A Santino - New Computer	11/25/2021	S/L	36	850.00	11	259.72	259.72	590.28
COMP	A Santino - Computer Equipment	11/2/2021	S/L	36	1,080.70	11	330.21	330.21	750.49
COMP	A Santino - New Computers	12/1/2021	S/L	36	5,001.80	10	1,389.39	1,389.39	3,612.41
COMP	A Santino - Computers	11/24/2021	S/L	36	2,555.20	11	780.76	780.76	1,774.44
COMP	A Santino - Computer Equipment	11/1/2021	S/L	36	6,360.00	11	1,943.33	1,943.33	4,416.67
	12-31-2021 Totals				<u>15,847.70</u>		<u>4,703.41</u>	<u>4,703.41</u>	<u>11,144.29</u>
<i>FYE 9-30-22</i>									
FFE	PC UPGRADE PROJECT	2/28/2022	S/L	36	3,350.00	8	744.44	744.44	2,605.56
	9-30-22 Totals				<u>3,350.00</u>		<u>744.44</u>	<u>744.44</u>	<u>2,605.56</u>
	Total FYE 9-30-22				<u>19,197.70</u>		<u>5,447.86</u>	<u>5,447.86</u>	<u>13,749.84</u>

Amortization Schedule*

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC			License No. 2468		Report for Year Ended 9/30/2022			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. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Torrington Center for Nursing & Rehab	License No. 2468	Report for Year Ended 9/30/2022	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

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

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	11/01/21			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	75			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	11/01/21			
c. Interest Rate for the Cost Year	Variable			
d. Term of Mortgage (number of years)	30			
e. Amount of Principal Borrowed	3,057,692			
f. Principal balance outstanding as of 9/30/22	3,057,692			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page of
		Total	CCNH	RHNS	26 37
Item					(Specify)
12. Interest					
A. Building, Land Improvement & Non-Movable Equipment					
1. First Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
2. Second Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
4. Fourth Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
1. Original Loan Amount	\$				
2. Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$				

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2022			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)		\$	14,018	14,018		
Working Capital Interest						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	14,018	14,018		
14. Insurance						
a. Insurance on Property (buildings only)		\$	24,849	24,849		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	86,217	86,217		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$				
14d. Total Insurance Expenditures (14a + b + c)		\$	111,066	111,066		
15. Total All Expenditures (A-13 thru C-14)		\$	8,435,608	8,435,608		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of	
Torrington Center for Nursing & Rehabilitation, LLC			2468	9/30/2022		28 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 96,767	96,767		
4.			Other - See attached Schedule	\$ 25,000	25,000		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 34,350	34,350		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 295	295		
10.			Accounting	\$			
10a.			Legal	\$ 2,011	2,011		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4 / I	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 7,692	7,692		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 9,032	9,032		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 6,945	6,945		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 182,092	182,092			

* 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	A4	M Salomon Salary	\$ 25,000		
Total Other Salaries Adjustment			\$ 25,000	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b2	Dentist	\$ 3,750		
13	b11a1	Mandated Nurse Monitor	\$ 30,600		
Total Other Fees Adjustments			\$ 34,350	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties (Disallowed)	\$ 3,452		
16	m13	Employee Meals (Disallowed)	\$ 21		
16	m13	Credit Card Fees	\$ 121		
16	m11	Cost Segregation Study	\$ 3,300		
30	IV 8	Medical Records Income (Disallowed)	\$ 51		
Total Other A&G Adjustments			\$ 6,945	\$ -	\$ -

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.	2468	9/30/2022		29 37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 182,092	182,092	
Page 20 - Resident Care Supplies***						
27.	20	5a2	Prescription Drugs	\$ 79,301	79,301	
28.	20	5d	Ambulance/Limousine	\$ 2,905	2,905	
29.	20	5f	X-rays, etc	\$ 1,952	1,952	
30.	20	5h	Laboratory	\$ 13,872	13,872	
31.	20	5c	Medical Supplies	\$ 29,737	29,737	
32.	20	5e2	Oxygen (non emergency)	\$ 8,912	8,912	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 23,287	23,287	
Page 22 - Maintenance and Property						
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$		
36.			Depreciation on Unallowable Motor Vehicles	\$		
37.			Unallowable Property and Real Estate Taxes	\$		
38.			Rental of Building Space or Rooms	\$		
39.			Other - See Attached Schedule	\$		
Page 27 - Insurance						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
Other - Miscellaneous						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$		
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$		
Not For Profit Providers Only						
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$		
49. Total Amount of Decrease (Items 1 - 48)				\$ 342,058	342,058	

*** 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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 30	of 37
		Item	Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)		\$ 5,299,041	5,299,041			
b. Medicaid Room and Board Contractual Allowance **		\$ 475	475			
2. a. Medicaid (<i>All other states</i>)		\$				
b. Other States Room and Board Contractual Allowance **		\$				
3. a. Medicare Residents (<i>all inclusive</i>)		\$ 2,361,022	2,361,022			
b. Medicare Room and Board Contractual Allowance **		\$ (23,089)	(23,089)			
4. a. Private-Pay Residents and Other		\$ 1,076,218	1,076,218			
b. Private-Pay Room and Board Contractual Allowance **		\$				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare		\$				
b. Prescription Drugs - Medicare Contractual Allowance **		\$				
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		\$ 124,878	124,878			
b. Physical Therapy - Medicare Contractual Allowance **		\$				
c. Physical Therapy - Non-Medicare		\$ 38,557	38,557			
d. Physical Therapy - Non-Medicare Contractual Allowance **		\$ 5,205	5,205			
4. a. Speech Therapy - Medicare		\$ 1,711	1,711			
b. Speech Therapy - Medicare Contractual Allowance **		\$				
c. Speech Therapy - Non-Medicare		\$ 883	883			
d. Speech Therapy - Non-Medicare Contractual Allowance **		\$				
5. a. Occupational Therapy - Medicare		\$ 96,265	96,265			
b. Occupational Therapy - Medicare Contractual Allowance **		\$				
c. Occupational Therapy - Non-Medicare		\$ 31,265	31,265			
d. Occupational Therapy - Non-Medicare Contractual Allowance **		\$				
6. a. Other (<i>Specify</i>) - Medicare		\$ (709)	(709)			
b. Other (<i>Specify</i>) - Non-Medicare		\$				
III. Total Resident Revenue (Section I. thru Section II.)		\$ 9,011,722	9,011,722			
IV. Other Revenue*						
1. Meals sold to guests, employees & others		\$				
2. Rental of rooms to non-residents		\$				
3. Telephone		\$				
4. Rental of Television and Cable Services		\$				
5. Interest Income (<i>Specify</i>)		\$ 21	21			
6. Private Duty Nurses' Fees		\$				
7. Barber, Coffee, Beauty and Gift shops		\$				
8. Other (<i>Specify</i>)		\$ 51	51			
V. Total Other Revenue (1 thru 8)		\$ 72	72			
VI. Total All Revenue (III +V)		\$ 9,011,794	9,011,794			

* 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 II6a	Medicare Ancillary Contractual Allowance	\$ 0		
		\$ (709)		
Total Other Resident Revenue - Medicare		\$ (709)	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV5	Interest Income	\$ -	\$ 21		

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	Medical Records Income (Disallowed)	\$ -	\$ 51	
Total Other Revenue		\$ 51	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2022	31	37
Account				Amount
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)				\$ 809,305
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				\$ 1,198,733
3. Other Accounts Receivable (Excluding Owners or Related Parties)				\$
4. Inventories				\$
5. Prepaid Expenses				\$ 17,860
a. _____				17,860
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable				\$
7. Medicare Final Settlement Receivable				\$
8. Other Current Assets (<i>itemize</i>)				\$

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)				\$ 2,025,898
B. Fixed Assets				\$
1. Land				\$
2. Land Improvements				\$
*Historical Cost _____				\$
Accum. Depreciation _____				Net
3. Buildings				\$ 218,365
*Historical Cost _____				\$
Accum. Depreciation _____				6,326 Net
4. Leasehold Improvements				\$
*Historical Cost _____				\$
Accum. Depreciation _____				Net
5. Non-Movable Equipment				\$ 10,869
*Historical Cost _____				\$
Accum. Depreciation _____				988 Net
6. Movable Equipment				\$ 33,633
*Historical Cost _____				\$
Accum. Depreciation _____				7,566 Net
7. Motor Vehicles				\$
*Historical Cost _____				\$
Accum. Depreciation _____				Net
8. Minor Equipment-Not Depreciable				\$
9. Other Fixed Assets (<i>itemize</i>)				\$
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)				\$ 262,867

* 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

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

Page Ref	Line Ref	Description	
			0
Total Other Current Assets (Itemize)			\$ -

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

Schedule of Other Assets Page 32 Line D7

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2022	32	37
Account		Amount		
Total Brought Forward:			\$	2,288,765
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost Accum. Depreciation	Net	\$	
3. Buildings	*Historical Cost Accum. Depreciation	Net	\$	
4. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$	
5. Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$	
6. Motor Vehicles	*Historical Cost Accum. Depreciation	Net	\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost Accum. Depreciation	Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	
6. Loans to Owners or Related Parties (itemize)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (itemize)			\$	(1)
Rounding		(1)		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(1)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,288,764

* 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								
Torrington Center for Nursing & Rehabilitation	2468	9/30/2022	33 37								
Account			Amount								
Liabilities											
A. Current Liabilities											
1. Trade Accounts Payable			\$ 606,832								
2. Notes Payable (<i>itemize</i>)			\$								
See Schedule											
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 2px;">Name of Lender</th> <th style="text-align: left; padding: 2px;">Purpose</th> <th style="text-align: left; padding: 2px;">Amount</th> <th style="text-align: left; padding: 2px;">Date Due</th> </tr> </thead> <tbody> <tr><td style="height: 150px; vertical-align: top; padding: 2px;"></td><td style="height: 150px; vertical-align: top; padding: 2px;"></td><td style="height: 150px; vertical-align: top; padding: 2px;"></td><td style="height: 150px; vertical-align: top; padding: 2px;"></td></tr> </tbody> </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>)			\$ 421,483								
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$								
6. Accrued Payroll Taxes Payable			\$ 64,396								
7. Medicare Final Settlement Payable			\$								
8. Medicare Current Financing Payable			\$								
9. Mortgage Payable (<i>Current Portion</i>)			\$								
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$								
11. Accrued Income Taxes*			\$								
12. Other Current Liabilities (<i>itemize</i>)			\$ 816,969								
Accrued Rent 671,123											
Accrued Provider Tax 120,235											
Resident Trust 25,611 See Schedule											
A-13. Total Current Liabilities (Lines A1 thru 12)			\$ 1,909,680								

* 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 Torrington Center for Nursing & Rehabilitation	License No. 2468	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount
Total Brought Forward:				1,909,680
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ (167,082)
Name and Address of Lender	Amount	Loan Date		
Various	(167,082)	Various		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (167,082)
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,742,598

G. Balance Sheet (cont'd)

Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Torrington Center for Nursing & Rehab	2468	9/30/2022	35	37
Account				Amount
A. Reserves				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$
B. Net Worth				
1. Owner's Capital				\$ (30,020)
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$
6. Gain or Loss for Period		11/1/2021	thru	9/30/2022 \$ 576,186
7. Total Net Worth				\$ 546,166
C. Total Reserves and Net Worth				\$ 546,166
D. Total Liabilities, Reserves, and Net Worth				\$ 2,288,764

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Torrington Center for Nursing & Rehabil	2468	9/30/2022	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2021				\$		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 9,011,794		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 8,435,608		
D. Net Income or Deficit				\$ 576,186		
E. Balance				\$ 576,186		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
2. Other (<i>itemize</i>)						
F-3. Total Additions				\$		
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. Balance at End of Period				\$ 576,186		

I. Preparer's/Reviewer's Certification

Name of Facility Torrington Center for Nursing &	License No. 2468	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

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 President	Date Signed 02/13/2023
Printed Name of Preparer Stephen Bernier		
Address 7 Eastview Drive, Simsbury, CT 06070		Phone Number 203-808-8197
Contacted Person Regarding Additional Information Needed Regarding This Report Stephen Bernier		Phone Number 203-808-8197
Contact Email Address stephen.bernier@zellahc.com		