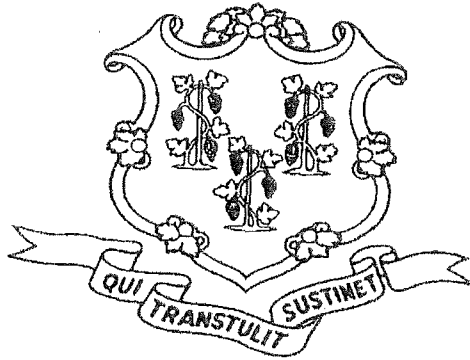


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

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 Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2354	RHNS	(Specify)	Medicare Provider 07-5105
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Medicaid Provider Numbers:	CCNH 000009621	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2019	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, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Amelia Fiore			Printed Name (Owner) See Page 3		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility RegalCare at Torrington, LLC	Period Covered:	From 10/1/2018	To 9/30/2019	
Address of Facility 80 Fern Drive, Torrington, CT 06790				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/10/2019		
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 860-482-7668		Report for Year Ended 9/30/2019		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. 07-5105	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?					
			<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
N/A					
Administrator					
Name of Administrator Amelia Fiore			Nursing Home Administrator's License No.:	2089	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/A					

General Information and Questionnaire Corporate Owners

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2019	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2019	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

N/A

General Information and Questionnaire
Related Parties*

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Line of Credit	Page 27 / Line 12d	50,329	50,329
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13 / Line B5a	263,677	263,677
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13 / Line B9a	24,891	24,891
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13 / Line B10a	295,533	295,533
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Compensation	Page 15 / Line 1a1	180,503	180,503
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	625,416	625,416
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Page 27 / Line 14a	4,829	4,829
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Page 27 / Line 14c3	45,471	45,471
		<input type="radio"/>	<input checked="" type="radio"/>		Intercompany Loans	Page 32 / Line D6		

* 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 9/30/2019	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility RegalCare at Torrington, LLC			License No. 2354			Report for Year Ended 9/30/2019		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
N/A	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> 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 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Management Advisory Services, Cost Report Preparation and HMS Audit Assistance	\$ 9,794
2 Monthly Retainer Fee	\$ 2,570
3	\$
4	\$
	Charge for Services Provided
	\$ 12,364

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Donahue, Durham & Noonan, P.C.	203-458-9168
2 Donald W. Light	N/A
3 CNH Finance	203-742-3057
4 David C. Shepard, Esq	860-379-3717
5 See Attached	Various

Address (No. & Street, City, State, Zip Code)
1 741 Boston Post Rd, Guilford, CT 06437
2 204 Goodhouse Rd, Litchfield, CT 06759
3 2 Greenwich Plaza, Greenwich, CT 06830
4 8 Wickett St # 8G, New Hartford, CT 06057
5 Various

Services Provided by This Firm (*describe fully*)

1 Case With New England Health (\$434 Disallowed on Pg 28)	\$ 868
2 Private Detective Fees / Conservatorship (Disallowed on Pg 28)	\$ 304
3 LOC Fees (Disallowed on Pg 28)	\$ 1,293
4 Revokable Trust Fund (Disallowed on Pg 28)	\$ 1,245
5 Various (\$9,084 Disallowed on Pg 28)	\$ 16,975
	Charge for Services Provided
	\$ 20,685

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

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2019	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Murtha Cullina LLP		860-240-6000	
2	Allscripts		732-650-2891	
3	Treasurer State of CT (From E.08)		860-702-3000	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	185 Asylum Street, Hartford, CT 06103			
2	1 Ethel Rd, Edison, NJ 08817			
3	55 Elm Street ste 3, Hartford, CT 06106			
Services Provided by This Firm (<i>describe fully</i>)				
1	Licensing / CL&P Case (\$7,991 Disallowed on Pg 28)		\$	15,882
2	Collections Fees (Disallowed on Pg 28)		\$	418
3	Conservatorship (Disallowed on Pg 28)		\$	675
			Charge for Services Provided	
			\$	16,975

Schedule of Resident Statistics

Name of Facility RegalCare at Torrington, LLC		License No. 2354			Report for Year Ended 9/30/2019				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	75	75			75	75			75	75			
B. On last day of THIS report period	75	75			75	75			75	75			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	69	69			69	69			72	72			
B. As of midnight of THIS report period	73	73			72	72			73	73			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,733	3,733			2,871	2,871			862	862			
B. Medicaid (Conn.)	19,294	19,294			14,257	14,257			5,037	5,037			
C. Medicaid (other states)													
D. Private Pay	1,521	1,521			1,111	1,111			410	410			
E. State SSI for RCH													
F. Other (Specify) HMO / Hospice	730	730			447	447			283	283			
G. Total Care Days During Period (3A thru F)	25,278	25,278			18,686	18,686			6,592	6,592			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	470	470			375	375			95	95			
B. Other Bed Reserve Days	23	23			23	23							
5. Total Resident Days (3G + 4A + 4B)	25,771	25,771			19,084	19,084			6,687	6,687			

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at Torrington, LLC			License No. 2354			Report for Year Ended 9/30/2019			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	12		54		7								
Per Diem Rate													
a. One bed rm.	Various		252.17		450.00								
b. Two bed rms.	Various		252.17		439.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								3,085	3,085				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								173	173				
2. Restorative Treatments								1,562	1,562				
C. Other								2,201	2,201				
D. Total Physical Therapy Treatments								7,021	7,021				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								296	296				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								11	11				
2. Restorative Treatments								98	98				
C. Other								111	111				
D. Total Speech Therapy Treatments								516	516				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								3,641	3,641				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								208	208				
2. Restorative Treatments								1,873	1,873				
C. Other								2,600	2,600				
D. Total Occupational Therapy Treatments								8,322	8,322				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Torrington, LLC	2354	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	103,745	3,848				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	135,039	8,704				
5. Dietary Service						
a. Head Dietitian	21,032	701				
b. Food Service Supervisor	79,874	2,943				
c. Dietary Workers	348,312	17,446				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	199,970	9,818				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	54,281	2,046				
b. Other Maintenance Workers	9,492	620				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	99,006	5,245				
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	141,126	3,038				
b. RN						
1. Direct Care	328,590	7,987				
2. Administrative**	198,737	6,613				
c. LPN						
1. Direct Care	820,166	25,722				
2. Administrative**						
d. Aides and Attendants	1,150,111	57,295				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	84,768	3,135				
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	49,443	1,887				
n. Marketing	27,287	2,046				
o. Other (Specify)						
See Attached Schedule	65,179	2,174				
A-13. Total Salary Expenditures	3,916,158	161,268				

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

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

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
RegalCare at Torrington, LLC				2354	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Corinne DiBacco	71,696			Non Discriminatory	Nursing Administrator	499	A12b2	RegalCare at New Haven	583	83,812
								Regalcare at West Haven	499	71,696
								RegalCare at Waterbury	499	71,696
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
RegalCare at Torrington, LLC				2354	9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Amelia Fiore (11/16/18-9/30/19)	83,132			Non Discriminatory	Administrator	1,813	A2			
Eliezer Elefant (10/1/18-9/30/19)	20,613			Non Discriminatory	Administrator	2,035	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Torrington, LLC	2354	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	4,500	100				
3. Pharmacist	9,342	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	263,677	1,755				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	34,625	248				
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	24,891	129				
b. Other						
10. Occupational Therapist						
a. Resident Care	295,533	2,081				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	118,057	1,783				
2. Administrative***						
b. LPN						
1. Direct Care	7,638	147				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	19,475	67				
B-13 Total Fees Paid in Lieu of Salaries	777,738	6,310				

* 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 RegalCare at Torrington, LLC		License No. 2354		Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra Scripts LLC, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RegalCare Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common ownership		
Dr. Frank Crociata, DO 434 Prospect St, Torrington, CT 06790	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing, 3303 Main Street, Stratford, CT 06614	RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC, 405 Park Avenue New York, NY 10022	RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, INC. 101 North Plains Industrial Road, 1B Suite 1, Wallingford, CT	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MedWiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Marc N. Raad, 300 Wolcott Rd, Wolcott, CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* 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
RegalCare at Torrington, LLC	2354	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 180,503	180,503		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 357,892	357,892		
5. Health Insurance	\$ 625,416	625,416		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 200,870	200,870		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 29,377	29,377		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 12,364	12,364		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 20,685	20,685		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 7,897	7,897		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 12,432	12,432		
2. Cellular Phones	\$ 2,030	2,030		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 450,900	450,900		
Subtotal	\$ 1,900,616	1,900,616		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2019	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,900,616	1,900,616		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 1,796	1,796		
2. Holiday Parties for Staff	\$ 190	190		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 7,803	7,803		
5. Education Expenses Related to Seminars and Conventions	\$ 1,604	1,604		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,073	1,073		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 9,776	9,776		
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	\$ 906	906		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 385	385		
9. Subscriptions	\$ 168	168		
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>)	\$ 253,879	253,879		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 137,857	137,857		
C-14 Total Administrative & General Expenditures	\$ 2,316,053	2,316,053		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising (Disallowed on Pg 28)	\$ 9,776		
Total Other Advertising	\$ 9,776	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 1,184		
Fines, Penalties & Settlements (Disallowed on Pg 28a)	26,170		
Late Fees (Disallowed on Pg 28a)	17,283		
Bank Fees (\$23,672)	36,542		
Prior Period Adjustments (Disallowed on Pg 28a)	43,244		
Employee Relations (Disallowed on Pg 28a)	790		
Employee Food (Disallowed on Pg 28a)	4,944		
Discriminatory Bonus (Disallowed on Pg 28a)	7,700		
Total Other Administrative and General	\$ 137,857	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2019	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility RegalCare at Torrington, LLC		License No. 2354	Report for Year Ended 9/30/2019	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 165,977	165,977			
2. Non-Food Supplies	\$ 11,386	11,386			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 177,363	177,363			
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 9/30/2019	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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) Laundry Supplies	\$	3,981	3,981		
3D. Total Laundry Expenditures (3a + b + c)	\$	3,981	3,981		
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
RegalCare at Torrington, LLC		2354	9/30/2019		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	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>)		\$ 13,238	13,238		
	Housekeeping Supplies					
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 13,238	13,238		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Medwiz	\$	129,320	129,320		
	b. Medicine Cabinet Drugs	\$	3,070	3,070		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	8,237	8,237		
	f. X-rays and Related Radiological Procedures***	\$	7,708	7,708		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	14,585	14,585		
	i. Recreation	\$	10,161	10,161		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	125,747	125,747		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 298,828	298,828		

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

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

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

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

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

Name of Facility RegalCare at Torrington, LLC		License No. 2354		Report for Year Ended 9/30/2019			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Caretech Group	1123 McDonald Avenue, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	24,000			16	m11
USA Hauling & Recycling Inc.	PO Box 808 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	16,365			22	6f
On-Time IT Solutions, Inc.	154 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	12,869			16	m11
LTC Consulting Services	7 Randolph Road, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	165,600			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at Torrington, LLC	2354	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 13,516	13,516				
b. Heat	\$ 30,450	30,450				
c. Light & Power	\$ 64,042	64,042				
d. Water	\$ 12,237	12,237				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 36,787	36,787				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 157,032	157,032				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 20,284	20,284				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 20,284	20,284				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 5,328	5,328				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 4,534	4,534				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 9,862	9,862				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 32,300	32,300				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 53,546	53,546				
c. Personal property taxes	\$ 2,877	2,877				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 118,869	118,869				

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

Depreciation Schedule

Name of Facility RegalCare at Torrington, LLC			License No. 2354			Report for Year Ended 9/30/2019			Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements												
1. Acquired prior to this report period												
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)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
E. Total Depreciation												

20,284
20,284

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Amortization Schedule*

Name of Facility RegalCare at Torrington, LLC			License No. 2354		Report for Year Ended 9/30/2019			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. Deferred Financing Costs				26,642	13,321	S/L		5,328	
2.									
3.									
A-4. Subtotal									5,328
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	49,609	6,929	S/L	Var	4,346	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	2,825		S/L	Var	188	
C-4. Subtotal									4,534
D. Total Amortization									9,862

* 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 of Torrington, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

GL Account	Description	Date In Service	Method	Life	Historical Cost	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	NBV
LEASEHOLD IMPROVEMENTS										
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,382	138	414	138	552	830
Leasehold Imp.	Construction for water run-off on back hill	4/1/2016	S/L	10	3,500	350	1,050	350	1,400	2,100
Leasehold Imp.	Construction for water run-off on back hill	5/1/2016	S/L	10	3,000	300	900	300	1,200	1,800
TOTAL LEASEHOLD IMPROVEMENTS 2016					7,882	788	2,364	788	3,152	4,730
Leasehold Imp.	Glass Window	11/1/2016	S/L	15	553	37	74	37	111	442
Leasehold Imp.	Restore Sprinkler System, Replace Sprinkler Heads	12/1/2016	S/L	10	3,456	346	692	346	1,638	2,418
Leasehold Imp.	Replace Honeywell Primary Control on Boiler	3/1/2017	S/L	20	2,100	105	210	105	315	1,785
Leasehold Imp.	Auto Laundry Pump, Processing filter, Copper Tubing	5/1/2017	S/L	7	1,118	160	320	160	480	638
Leasehold Imp.	Replace Booster Pump	7/1/2017	S/L	7	1,463	209	418	209	627	836
Leasehold Imp.	Exhaust Fan	8/1/2017	S/L	10	1,498	150	300	150	450	1,048
TOTAL LEASEHOLD IMPROVEMENTS 2017					10,188	1,007	2,014	1,007	3,021	7,167
Leasehold Imp.	133 new handles/knobs	10/6/2017	S/L	15	3,177	212	212	212	424	2,753
Leasehold Imp.	Additional handles/knobs	10/9/2017	S/L	15	202	13	13	13	26	176
Sales Use Tax	handles/knobs sales tax	11/30/2017	S/L	15	215	14	14	14	28	187
Leasehold Imp.	installed 3 surface mounted 2 head emergency lights	11/7/2017	S/L	10	938	94	94	94	188	750
Leasehold Imp.	replaced sprinkler heads and added sprinkler head	11/17/2017	S/L	10	3,762	376	376	376	752	3,010
Leasehold Imp.	replaced dish room door	12/26/2017	S/L	20	2,500	125	125	125	250	2,250
Leasehold Imp.	install exhaust fans	2/13/2018	S/L	10	1,498	150	150	150	300	1,198
Leasehold Imp.	misc pipes and fittings, pendant head	10/10/2017	S/L	25	1,141	46	46	46	92	1,049
Leasehold Imp.	fixed heat	3/23/2018	S/L	20	1,683	84	84	84	168	1,515
Leasehold Imp.	Replacement of two storage tanks	3/29/2018	S/L	10	8,280	828	828	828	1,656	6,624
Leasehold Imp.	fixed AC, new motor	6/29/2018	S/L	10	927	93	93	93	186	741
Leasehold Imp.	sprinkler replacements	5/18/2018	S/L	10	1,344	134	134	134	268	1,076
Leasehold Imp.	chimney repair, check water system, new boiler installation	8/31/2018	S/L	20	1,501	75	75	75	150	1,351
Leasehold Imp.	Installation of new 60 amp disconnect	8/31/2018	S/L	20	739	37	37	37	74	665
Leasehold Imp.	change amp fuses	9/5/2018	S/L	20	1,287	64	64	64	128	1,159
Leasehold Imp.	split activator kit and LED board	9/30/2018	S/L	15	847	56	56	56	112	735
Leasehold Imp.	first installation for the exhaust fan	8/17/2018	S/L	10	1,498	150	150	150	300	1,198
TOTAL LEASEHOLD IMPROVEMENTS 2018					31,539	2,551	2,551	2,551	5,102	26,437
Leasehold Imp.	Amazon I31 Improvement Items (Further Detail to be provided upon Audit)	10/26/2018	S/L	15	857	-	-	57	57	800
Leasehold Imp.	Got new circ pump running and heat restored	1/11/2019	S/L	15	784	-	-	52	52	732
Leasehold Imp.	new ball valve and coupling for leaky copper line	8/23/2019	S/L	15	1,184	-	-	79	79	1,105
TOTAL LEASEHOLD IMPROVEMENTS 2019					2,825	-	-	188	188	2,637
TOTAL LEASEHOLD IMPROVEMENTS					52,434	4,346	6,929	4,634	11,463	40,971
MOVABLE EQUIPMENT										
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	247	249	996	248
FF&E	Transmitter and Stretcher Tester	5/1/2016	S/L	10	585	59	177	59	236	349
Medical Equipment	Stetson, Recumbent, Stepcor, STD Seat	4/1/2016	S/L	5	3,942	788	2,364	788	3,152	790
Computer Hardware	Dell Sonicwall Network Sec, 7 computers, server, 3 printers	3/1/2016	S/L	5	11,001	2,200	6,600	2,200	8,800	2,201
Computer Hardware	Lenovo Desktops (4)	4/1/2016	S/L	5	2,080	416	1,248	416	1,664	416
Computer Hardware	Backup (12) & Project Management	5/4/2016	S/L	5	8,283	1,657	4,971	1,657	6,628	1,655
Computer Hardware	11 Unifi wireless Access Points & Unifi 24-port Gigabit Hub	9/1/2016	S/L	5	4,539	908	2,724	908	3,632	907
Sales Use Tax	11 Unifi wireless Access Points & Unifi 24-port Gigabit Hub	9/1/2016	S/L	5	288	58	174	58	232	56
Computer Hardware	Check, Scanner	9/1/2016	S/L	5	977	175	525	175	700	177
Computer Software	Microsoft Office Pro (7)	3/1/2016	S/L	3	1,630	543	1,629	1	1,630	-
Computer Software	Microsoft Office Pro (4) & Sonicwall Antivirus	4/1/2016	S/L	3	1,703	567	1,703	-	1,703	-
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,616	16,850	-	16,850	-
TOTAL MOVABLE EQUIPMENT 2016					53,022	13,236	39,712	6,511	46,223	6,799
FF&E	Dialhemy	2/21/2017	S/L	10	11,562	1,156	2,312	1,156	3,468	8,094
FF&E	Thermosol Control	4/26/2017	S/L	10	1,139	112	224	112	356	783
Medical Equipment	Electric Patient Lift	6/1/2017	S/L	10	1,840	184	368	184	552	1,288
Medical Equipment	Scale for Patient Lift	6/21/2017	S/L	10	595	60	120	60	180	415
Computer Hardware	Note Book, Microsoft Office	3/1/2017	S/L	3	804	268	536	268	804	-
Computer Hardware	Chromebooks, Notebooks, Processor Printer, Desktop	6/1/2017	S/L	5	6,302	1,260	2,520	1,260	3,780	2,522
Computer Software	Gateway Security Bundle	3/6/2017	S/L	5	1,000	200	400	200	600	400
Computer Software	Gateway Security Bundle	4/1/2017	S/L	5	1,000	200	400	200	600	400
Computer Software	Gateway Security Bundle	5/1/2017	S/L	5	1,000	200	400	200	600	400
Sales Use Tax	E-Copiers (Total = 6) - Sales Use Tax	9/30/2017	S/L	3	331	110	220	110	330	1
Sales Use Tax	Note Book, Microsoft Office-Sales Use Tax	4/30/2017	S/L	3	51	17	34	17	51	-
Sales Use Tax	Gateway Security Bundle-Sales Use Tax	4/30/2017	S/L	5	190	38	76	38	114	76
TOTAL MOVABLE EQUIPMENT 2017					25,794	3,805	7,610	3,805	11,415	14,979
FF&E	Deliver 2 dryers from Prospect to Torrington	2/9/2018	S/L	10	3,153	315	315	315	630	2,523
FF&E	lawnmower	6/4/2018	S/L	3	2,104	701	701	701	1,402	702
Medical Equipment	3 year adult transmitter, strap	6/6/2018	S/L	3	537	179	179	179	358	179
Sales Use Tax	3 year adult transmitter, strap sales tax	7/1/2018	S/L	3	34	11	11	11	22	12
Computer Hardware	HP Notebook and shipping of whole invoice	9/1/2018	S/L	3	340	180	180	180	360	180
Capital Lease	Leaf Copier Lease	7/1/2018	S/L	3	22,918	7,639	7,639	7,639	15,278	7,640
TOTAL MOVABLE EQUIPMENT 2018					29,286	9,025	9,025	9,025	18,050	11,236
FF&E	mirrors	10/19/2018	S/L	10	2,075	-	-	208	208	1,867
FF&E	delivery and setup of ice machine	10/31/2018	S/L	10	1,542	-	-	154	154	1,388
Medical Equipment	3 year Adult Transmitter, strap	11/7/2018	S/L	3	537	-	-	179	179	358
Medical Equipment	transmitters	5/13/2019	S/L	3	569	-	-	190	190	379
Computer Hardware	POC Tablets	5/31/2019	S/L	3	532	-	-	177	177	355
Sales Use Tax	HP Notebook and shipping of whole invoice - Sales Use Tax	10/1/2018	S/L	3	34	-	-	11	11	23
Sales Use Tax	mirrors - Sales Use Tax	11/1/2018	S/L	10	132	-	-	13	13	119
Sales Use Tax	3 year adult transmitter, strap - Sales Use Tax	12/1/2018	S/L	3	34	-	-	11	11	23
TOTAL MOVABLE EQUIPMENT 2019					5,455	-	-	943	943	4,512
TOTAL MOVABLE EQUIPMENT					113,557	26,066	56,347	20,284	76,631	36,926
TOTAL ASSETS					165,991	30,412	63,276	24,818	88,094	77,897
TOTAL ASSETS PER CR SCHEDULE					165,991	30,412	63,276	24,818	88,094	77,897
TOTAL ASSETS PER TRIAL BALANCE					141,574	30,412	63,276	(2,066)	78,033	62,741
VARIANCE					24,417	-	-	(2,066)	9,261	15,156
VARIANCE DETAIL										
(ADD) C/P										
ROUNDING										
REVISED VARIANCE					24,417	30,412	63,276	(2,066)	9,261	15,156
FIS vs CR NBV - Page 31, Line D9 (15,156)										
FIS vs CR Depreciation - Page 36, Line F1 2,066										

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

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2019	Page 25	of 37
11. Property Questionnaire				
Part A				
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				
Part B - Owner and Related Parties	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				
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
Independence Senior Holdings LLC, 13 Freedom Drive, Lakewood, NJ 08707	Building	03/04/16	20 Years	32,300

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at Torrington, LLC		2354	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
RegalCare at Torrington, LLC		2354		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (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)				\$	79,334	79,334	
Interest on Loan, Credit Cards and various late payments							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	79,334	79,334	
14. Insurance							
a. Insurance on Property (buildings only)				\$	4,829	4,829	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	45,471	45,471	
General Liability / EPLI / Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	50,300	50,300	
15. Total All Expenditures (A-13 thru C-14)				\$	7,908,894	7,908,894	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
RegalCare at Torrington, LLC			2354	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 27,287	27,287		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 295,533	295,533		
7.			Other - See attached Schedule	\$ 19,475	19,475		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 12,359	12,359		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 594	594		
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 *	\$ 9,776	9,776		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 131,039	131,039		
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)				\$ 496,063	496,063		

* 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	\$ 27,287		
Total Other Salaries Adjustment			\$ 27,287	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	IV Insertion Nurse	\$ 18,705		
13	12o	Respiratory Therapist	770		
Total Other Fees Adjustments			\$ 19,475	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-Routine Bank Fees	\$ 23,672		
16	8a	Chamber of Commerce Dues	385		
15	Var	Marketing Salary Benefits Disallowance	6,851		
16	m13	Fines, Penalties & Settlements	26,170		
16	m13	Late Fees	17,283		
16	m13	Prior Period Adjustments	43,244		
16	m13	Employee Relations	790		
16	m13	Employee Food	4,944		
16	m13	Discriminatory Bonus	7,700		
Total Other A&G Adjustments			\$ 131,039	\$ -	\$ -

RegalCare at Torrington, LLC
September 30, 2019
Benefits Disallowance

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	27,287	Page 10
Total Salaries	<u>3,916,158</u>	TB Linked
Percent to Total Salaries	0.70%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	983,308	TB Linked
Marketing Benefits Disallowed	6,851	Page 28 attachment

**RegalCare at Torrington, LLC
 Disallowance Schedule for Cell Phones
 September 30, 2019**

	<u>Amount</u>	
Total Cell Phone Expense	2,030	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Allowable Per Year	1,440	
Percentage of Year (365 Days / 365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 1,436	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 594</u></u>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC				2354	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 496,063	496,063		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 129,320	129,320		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 7,708	7,708		
30.	20	5h	Laboratory	\$ 14,585	14,585		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 8,237	8,237		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 35,436	35,436		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 5,328	5,328		
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	\$ 63,533	63,533		
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)				\$ 760,210	760,210		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Non-Allowable Medical Supplies	\$ 7,177		
20	5i	Cable Television Disallowance (See Attached)	3,600		
20	5i	Non-Allowable Nursing Equipment Rentals	28,755		
22	6f	Landscaping Credit Disallowance	(4,096)		
Total Other Ancillary Costs			\$ 35,436	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 5,328		
Total Other Property Adjustments			\$ 5,328	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest on Credit Cards, LOC and Other Various Late Payments	\$ 63,533		
Total Other Adjustments			\$ 63,533	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**RegalCare at Torrington, LLC
Disallowance Schedule for Cable TV
September 30, 2019**

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 7,200	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 3,600</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at Torrington, LLC	2354	9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,679,642	4,679,642			
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>)	\$ 2,337,397	2,337,397			
b. Medicare Room and Board Contractual Allowance **	\$ (43,264)	(43,264)			
4. a. Private-Pay Residents and Other	\$ 941,465	941,465			
b. Private-Pay Room and Board Contractual Allowance **	\$ (799)	(799)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 135,616	135,616			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (135,616)	(135,616)			
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	\$ 420,009	420,009			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (315,295)	(315,295)			
c. Physical Therapy - Non-Medicare	\$ 56,399	56,399			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (53,553)	(53,553)			
4. a. Speech Therapy - Medicare	\$ 73,073	73,073			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (44,175)	(44,175)			
c. Speech Therapy - Non-Medicare	\$ 9,380	9,380			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (9,659)	(9,659)			
5. a. Occupational Therapy - Medicare	\$ 449,113	449,113			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (335,407)	(335,407)			
c. Occupational Therapy - Non-Medicare	\$ 72,301	72,301			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (67,360)	(67,360)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 674	674			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (86,999)	(86,999)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,082,942	8,082,942			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 293	293			
V. Total Other Revenue (1 thru 8)	\$ 293	293			
VI. Total All Revenue (III + V)	\$ 8,083,235	8,083,235			

* 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	\$ 1,030		
30 II 6a	Revenue Adjustments>Medicare A	(356)		
Total Other Resident Revenue - Medicare		\$ 674	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Revenue Adjustments>Hospice	\$ (288)		
30 II 6b	Revenue Adjustments>Medicaid	(86,711)		
Total Other Resident Revenue		\$ (86,999)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Reversal of 2015 Expense (No Current Year Expense)	\$ 205		
30 IV 8	Credit of legal fees to vendor (No Current Year Expense)	88		
Total Other Revenue		\$ 293	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(53,251)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,529,759
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	104,842
a. _____				
b. _____				
c. _____				
d. See Schedule		104,842		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,581,350
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 _____	52,434	\$	40,971
	Accum. Depreciation _____	11,463	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost _____	113,557	\$	36,926
	Accum. Depreciation _____	76,631	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(15,156)
F/S vs C/R NBV		(15,156)		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	62,741

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC		2354	9/30/2019	32	37
Account				Amount	
Total Brought Forward:				\$	1,644,091
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				\$	10,402
2. Escrow Deposits				\$	
3. Organization Expense		*Historical Cost 26,642	Accum. Depreciation 18,649	Net	\$ 7,993
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>)				\$	214,600
Name and Address		Amount	Loan Date		
Due from NH, WH, Wtbry, RCMG, NL, FV Mgmt		214,600			
7. Other Assets (<i>itemize</i>)				\$	176,492
See Schedule					176,492
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	975,706
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	2,619,797

* 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	9/30/2019	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,066,857
2. Notes Payable (<i>itemize</i>)			\$	

See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	174,947
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$	3,537
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>)			\$	187,527

See Schedule				187,527
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,432,868

* 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 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,432,868	
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>)					\$ 683,793
Name and Address of Lender	Amount	Loan Date			
Due to Prospect, RC Holdings, EE, FV Sthport, FV Grnweh, Eli Mirlis	683,793				
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 56,231

See Schedule					56,231
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 740,024
C. Total All Liabilities (Lines A-13 + B-5)					\$ 2,172,892

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(198)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	274,828
6. Gain or Loss for Period			\$	172,275
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	446,905
C. Total Reserves and Net Worth			\$	446,905
D. Total Liabilities, Reserves, and Net Worth			\$	2,619,797

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	159,883
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	8,083,235
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	7,910,960
D. Net Income or Deficit			\$	172,275
E. Balance			\$	332,158
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses per page 27 \$7,908,894				
F/S vs C/R Depreciation 2,066				
Expense Per FS \$7,910,960				
2. Other (<i>itemize</i>)				
Prior Period Adjustment 114,747				
(Attributable to different CR vs FS Year End)				
F-3. Total Additions			\$	114,747
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawals (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	446,905
09/30/19				

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at Torrington, LLC		License No. 2354	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 1/27/20	
Printed Name of Preparer Matthew S. Bavalack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Yael Zabłudowski				Phone Number 732-961-8571	
Contact Email Address yaelz@ltccs.com					

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at Torrington, LLC for the year ended September 30, 2019, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 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
January 23, 2020

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

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

Facility Name RegalCare at Torrington, LLC

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____
