# **State of Connecticut**



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

Name of Facility (as license	,						
RegalCare at Torrington,LI	LC						
Address (No. & Street, City	, State, Z	Zip Code)					
80 Fern Drive, Torrington,	CT 0679	0					
Type of Facility							
Chronic and Convale  Nursing Home only			Rest Home with Supervision on (RHNS)	_		(Specify)	
Report for Year Beginning 10/1/2019			Report for Year 9/30/2020	r Ending			
License Numbers:		CCNH 2354	RHNS		(Specify)	N	ledicare Provider 000009621
Medicaid Provider Numbers	s:	CC	CNH	RF	INS	I	CF-IID
		007-5105					
For Department Use Only							
Sequence Number Sign	ent Use Only umber   Signed and   Date   Sequence Number			Date Received			
Assigned Not	arized	Received	Assign	ed	Signed a	nd Notarized	Date Received

#### **General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
RegalCare at Torrington,LLC	2354	9/30/2020	1	37

#### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for RegalCare at Torrington,LLC [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

#### (a) Subject to Desk Audit Review

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

(Notary Seal)

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# State of Connecticut

# **Department of Social Services**

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	Page	of		
	1A	37		
Name of Facility	Period Cov	ered:	From	To
RegalCare at Torrington,LLC			10/1/2019	9/30/2020
Address of Facility				
80 Fern Drive, Torrington, CT 06790	_		1	
Report Prepared By	Phone Num		Date	
Marcum LLP	203-781-96	500	2/2/2021	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
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

		Pho	ne No. of Fac	ility	Report for Ye	ar Ended	Page		of
		860	-294-7300		9/30/2020		2	3	37
Name of Facility (as shown on license)			Address (No	. & S	Street, City, Sta	ite, Zip)			
RegalCare at Torrington,LLC				ve, T	orrington, CT	06790			
	CCNH		RHNS		(Specify)		Medicare P	rovid	er No.
License Numbers:	2354						000009621		
Type of Facility (Check appropriate box(es))									
Chronic and Convalescent Nursing Home only (CCNH)			t Home with I ervision only		- 11	(Specify)			
Type of Ownership (Check appropriate box)									
O Proprietorship O LLC O Pa	rtnership	0	Profit Corp.		Non-Profit Cor		Government	0	Trust
If this facility opened or closed during report	year provide	e:		Date	Opened	Date Clo	sed		
Has there been any change in ownership									
or operation during this report year?		0	Yes	•	No	If "Yes,"	explain full	y.	
Administrator									
Name of Administrator					Nursing Ho	ome			
Keisha Trowers					Administrat	or's	2354		
					License N	No.:			
Other Operators/Owners who are assistant ad	ministrators	s (ful	l or part time	) of t	•				
Name N/A					License N		N/A		

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

CSP-3 Rev. 10/2005

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

Name of Facility RegalCare at Torrington,LLC		License No.	Report for Y 9/30/2020	ear Ended	Page of 3 37
Legal Name of Part RegalCare OP Holding Compa		Business A 169 Highland A NJ 08817	Address		or Town(s) in egistered
	1	1.0 00017	1		T
Name of Partners/Members	Business Ac	ddress		Title	% Owned
Eliyahu Mirlis	169 Highland Ave, Edi	son, NJ 08817	Member		98
Corinne DiBacco	519 Cedar Ridge Dr, G 06033	lastonbury, CT	Member		2
		_			

# **General Information and Questionnaire Corporate Owners**

Name of Facility	License No.	Report for Year	Ended	Page	of
RegalCare at Torrington,LLC	2354	9/30/2020		3A	37
If this facility is owned or operated as a corpor	ration, provide tl	he following inform	ation:		
Legal Name of Corporation	Busin	ness Address	State(s) in Wh	ich Incorp	orated
N/A					
Name of Directors, Officers	Busii	ness Address	Title	No. SI Held by	
N/A					
Names of Stockholders Owning at Least 10% of Shares					
N/A					

CSP-3B Rev. 10/2005

# General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington,LLC	2354	9/30/2020	3B	37
If this facility is owned or operated as an individ	ual proprietorship, pr	rovide the following informati	on:	
	Owner(s) of Facility			
	•			
N/A				

## General Information and Questionnaire Related Parties\*

Name of Facility	Licens	se No.		Report for Year Ended		Page	of
RegalCare at Torrington,LLC		2354		9/30/2020		4	37
Are any individuals receiving compensation from	n the facility re	lated thro	ugh		If "Yes," provide the	e Name/Ado	lress and
marriage, ability to control, ownership, family or	r business assoc	ciation?	0	Yes	complete the inform	nation on Pag	ge 11 of the report.
Are any individuals or companies which provide	goods or servi	ces,					
including the rental of property or the loaning of	funds to this fa	cility,					
related through family association, common own	nership, control,	or busin	ess				
association to any of the owners, operators, or of	fficials of this f	acility?			If "Yes," provide the	e following	information:
					<u>-</u>		
	A	lso Provid	des		Indicate Where		
	Goo	ds/Servic	es to		Costs are Included		
Name of Related Business	Non-	Related F	Parties	Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company Address	Yes	No	%**	Provided	Page # / Line #	Reported	Related Party
RegalCare OP Holding 169 Highland Ave Edison,	NJ O	•					
Company, LLC 08817 26 Firemens Memorial Dr,				Line of Credit Interest	Pg 27 Line 15D	29,491	29,491
RegalCare Rehab 205, Pomona, NY 10970	O	•		Physical Therapy	Page 13 Line B5a	236,121	29,491
26 Firemens Memorial Dr,	Suite O	•		3 13	8 -	/	-, -
RegalCare Rehab 205, Pomona, NY 10970		U		Speech Therapy	Page 13 Line B9a	19,767	236,121
26 Firemens Memorial Dr,	Suite	•		0 ( 17)	D 12 I : D10	210 475	10.767
RegalCare Rehab 205, Pomona, NY 10970				Occupational Therapy	Page 13 Line B10a	219,475	19,767
	0	•		Workers Compensation	Page 15 Line 1a1	116,498	219,475
	0	•					
				Health Insurance	Page 15 Line 1a5	683,770	116,498
	0	•		Property Insurance	Page 27 Line 14a	9,353	683,770
				Troperty insurance	rage 27 Eme 1 ta	7,555	003,770
	0	•		Liability Insurance	Page 27 Line 14c3	44,442	9,353
	0	•		Various Related Party Notes	31D7/34 B3		

<sup>\*</sup> Use additional sheets if necessary.

<sup>\*\*</sup> Provide the percentage amount of revenue received from non-related parties.

CSP-5 Rev. 9/2002

# **General Information and Questionnaire Basis for Allocation of Costs**

regalCare at Torrington,LLC 2354 9/30/2020 5 6  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									
RegalCare at Torrington,LLC	2354	Method of Allocation  Number of meals served to residents  Number of square feet serviced  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  Number of hours of resident care provided by EACH specialist (See listing page 13)  Square feet  Square feet  Gross salaries  Appropriate cost center involved  Total of Direct and Allocated Costs ions applicable to the cost information provided.  O No  If "No," explain fully why such allocation was made.  direct and indirect costs to non-nursing home cost centers?, Adult Day Care Services, etc.)  O No  If "No," explain fully why such allocation was possible to the cost information provided.							
If the facility is licensed as CDH and/or RCH or p	provides AII	S or TBI	services with special Medicaid	rates, costs					
			•						
Item			Method of Allocation	on					
Dietary		Number of meals served to residents							
Laundry		Number o	of pounds processed						
Housekeeping		Number o	of square feet serviced						
Nursing		employee classification, i.e., Director (or Charge Nurse),							
		Registere	urses, Aides and						
RegalCare at Torrington,LLC   2354   9/30/2020     If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid r must be allocated to CCNH and RHNS as follows:    Item									
Direct Resident Care Consultants		Number o	f hours of resident care provide	ed by EACH					
		specialist	(See listing page 13)						
Maintenance and operation of plant		Square fe	et						
Property costs (depreciation)		Square fe	et						
RegalCare at Torrington, LLC  If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medica must be allocated to CCNH and RHNS as follows:  Item    Method of Alloca									
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	O Vac	O No	If "No," explain fully why su	ich allocation was not					
costs allocated as required?	O 1 C3	O 110	made.						
2. Explain the allocation of related company exp	enses and att	tach copy	of appropriate supporting data.						
			•	ne cost centers?					
(e.g., Assisted Living, Home Health, Outpaties	nt Services, A	Adult Day	Care Services, etc.)						
	O Vos	O No	If "No," explain fully why su	ich allocation was not					
	O 168	O NO	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.

Name of Facility			License No.	Report for Y	Report for Year Ended			
RegalCare at Torrington,LLC			2354	9/30/2020	ı		6	37
	Owr Oper	ed * to ners, ators, cers		Date of	Term of	Annual Amount	Am	ount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Clai	med
N/A	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
Is a Mileage Log Book Maintained for All	Leased Ve	hicles '	, O Ye	es ©	No	Total ***		

Is a Mileage Log Book Maintained for All Leased Vehicles?

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

<sup>\*\*</sup> Attach copies of newly acquired leases.

<sup>\*\*\*</sup> Amount should agree to Page 22, Line 6e.

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

CSP-7 Rev. 6/95

# General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at Torrington,LLC	2354	9/30/2020		7	37
The records of this facility for the p	eriod covered by this report	were maintained on the following basis:			
	Modified Cash				
Is the accounting basis for this					
1	Yes	If "No," explain.			
previous period?	No				
Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)			
1 Marcum LLP		555 Long Wharf Dr 8th Floor, New Have	n, CT 065	11	
2 Roth&Co		100 Central Ave Ave, Farmingdale, NJ, 0	7727		
3					
4					
Services Provided by This Firm (de	escribe fully )				
<ol> <li>Management Advisory Services, Cost</li> </ol>	Report Prep. And Audit Assistance	e	\$	16,830	
2 Monthly Retainer Fee			\$	6,976	
3			\$		
4			\$		
			Charge for	r Services Pı	rovided
			\$	23,806	
Are These Charges Reflected in the Expend	liture Portion of This Report? If V	es, Specify Expense Classification and Line No.	Ψ	23,000	
⊙ Yes O No		es, speerly Emperise emissimental and Emile 1161			
Legal Services Information					
Name of Legal Firm or Independent	t Attorney		Telephone	Number	
1 Murtha Cullina LLP	t i i i i i i i i i i i i i i i i i i i		860-240-6		
2 CNH Finance			203-742-3		
3 Donald W Light			203-742-3		
4 Treasurer of CT			860-702-3		
5			000-702-3	000	
Address (No. & Street, City, State, 2	Zip Code)		<u> </u>		
1 185 Asylum Street, Hartford, C	CT 06103				
2 2 Greenwich Plaza, Greenwich	, CT 06830				
3 204 Goodhouse Rd, Litchfield,	CT 06759				
4 55 Elm ST Suite 3, Hartford, C	CT 06106				
5					
Services Provided by This Firm (de	scribe fully )				
1 Professional service disbursements			\$	3,012	
2 Legal Fees for line of credit(Disallowe	ed on Pg 28)		\$	2,027	
3 Legal services for Karen Gardner, Jose	eph Pukas, Kathleen Pukas, statuto	ory fees(Disallowed on Pg 28)	\$	520	
4 Conservatorship(Disallowed on Pg 28)	)		\$	2,300	
5			\$		
			Charge for	r Services Pı	rovided
			\$	7,859	
	liture Portion of This Report? If Y Page 15 1e	es, Specify Expense Classification and Line No.	•		
• Yes • No	-				

## **Schedule of Resident Statistics**

Name of Facility			License N	lo.			Report fo	or Year Ende	ed		Page	of
RegalCare at Torrington,LLC			2	354			9/30/202	0			8	37
					]	Period 10	/1 Thru 6/	′30		Period 7/	1 Thru 9/3	30
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
Certified Bed Capacity     A. On last day of PREVIOUS report period	75	75			75	75						
B. On last day of THIS report period	75	75			73	13			75	75		
Number of Residents     A. As of midnight of PREVIOUS report period	73	73			73	73						
B. As of midnight of THIS report period	59	59							59	59		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,718	4,718			3,533	3,533			1,185	1,185		
B. Medicaid (Conn.)	17,134	17,134			13,280	13,280			3,854	3,854		
C. Medicaid (other states)												
D. Private Pay	1,307	1,307			1,128	1,128			179	179		
E. State SSI for RCH												
F. Other (Specify)	578	578			402	402			176	176		
G. Total Care Days During Period (3A thru F)	23,737	23,737			18,343	18,343			5,394	5,394		
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved Beds A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	23,737	23,737			18,343	18,343			5,394	5,394		

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

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## **Schedule of Resident Statistics (Cont'd)**

Name of Faci	lity			Licer	ise No.				Report	for Year	Ended		Page	of
RegalCare at	Torringt	on,LLC			2354				-	9/30/202	0		9	37
4. Were the	ere any c	hanges	in the certified b	ed ca	pacity dui	ing th	ne repo	rt year	?	0	Yes	•	No	
If "YES"	, provid	e the fol	lowing informat	ion:										
			f Change		Cł	nange	in Bed	s		Ca	pacity Afte	er Change		
D-4£	CCNII	RHNS				lange			1	Cu	pacity 711tt	or Change		
Date of	CCNH	KHNS	(Specify)		Lost		,	Gaine	1					
Change	(1)	(2)	(2)	(1)	(2)	(2)	(1)	(2)	(2)	CCNII	DIING	(Smaaify)	Daggar f	on Chomas
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason 10	or Change
														_
	1	ļ ļ		I						<u> </u>	!			
5. If there v	vas any	change i	n certified bed	apaci	ty during	the re	port ye	ar (as	reporte	ed in item	4 above) p	provide the num	ber of	
RESIDE	ENT DA	YS for 9	00 days followin	g the o	change.									
			<u> </u>	0										
			Change in R	ecider	t Dave					CC	NH	RHNS	(Sne	ecify)
1st chang	re.		Change in K	csidei	n Days						/1111	KIINS	(БрС	ciry)
2nd chang														
3rd chan	_													
4th chan														
		lents and	d Rates on Septe	mber	30 of Cos	st Yea	r							
-			Medicare		Medi					Se	elf-Pay		Other Stat	te Assisted
														I
	Item		CCNH	(	CNH	RI	INS	CC	CNH	RE	INS	(Specify)	R.C.H.	ICF-MR
No. of R			12		44	IXI	.1110		3		1110	(Specify)	10.0.11.	TOT WITE
Per Dien			12		**									
a. One b			Var		25.00				450.00					
b. Two			Var		25.00				439.00					 
c. Three														ĺ
bed 1														I
oeu i														İ
														I
7. Total Nu	mber of	Physica	l Therapy Treat	ments						TO	TAL	CCNH	RHNS	(Specify)
		ire - Part									3,564	3,564		
			usive of Part B)									,		
			e Treatments								261	261		
	2. Rest	torative	Treatments								2,345	2,345		 [
	Other										7,869	7,869		
D.	Total F	Physical	Therapy Treate	nents							14,039	14,039		
8. Total Nu	mber of	Speech	Therapy Treatm	ents										
		re - Part									175	175		<u> </u>
B.			usive of Part B)											
			e Treatments								16	16		
		torative	Treatments								141	141		
	Other										416	416		-
			herapy Treatm								748	748		
			tional Therapy	l'reatn	nents									
		re - Part									2,906	2,906		
В.			usive of Part B)											
			e Treatments								212	212		
		torative	Treatments							1	1,913	1,913		
	Other Total (	Dagum a 4	ional Thomas: T	wact-	ante						7,855	7,855		
D.	rotai C	rccupati	ional Therapy T	reatm	ienis					1	12,886	12,886		ı

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

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Dalaire	Report for Year		Page	of
RegalCare at Torrington,LLC	2354		9/30/2020	Elided	10	37
	<u> </u>		l .			37
Are time records maintained by all individuals receiving com-	pensation?	•	Yes	0	No	
			Total Cost a	ınd Hours		
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
<ol> <li>Operators/Owners (Complete also Sec. I of Schedule A1)</li> </ol>						
2. Administrator(s) (Complete also Sec. III						
of Schedule A1)	135,547	4,247				
3. Assistant Administrator (Complete also Sec. IV	133,347	7,277				
of Schedule A1)						
4. Other Administrative Salaries (telephone						
operator, clerks, receptionists, etc.)	133,825	6,341				
5. Dietary Service						
a. Head Dietitian	594	20				
b. Food Service Supervisor	56,899	2,091				
c. Dietary Workers 6. Housekeeping Service	359,306	12,028				
a. Head Housekeeper						
b. Other Housekeeping Workers	189,058	9,236				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	55,261	2,035				
b. Other Maintenance Workers	9,199	586				
8. Laundry Service						
a. Supervisor b. Other Laundry Workers	83,192	4,878				
Surfice Edularly Workers     Barber and Beautician Services	65,192	4,676				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents	10100					
a. Directors and Assistant Director of Nurses	196,883	3,513				
b. RN 1. Direct Care	562,764	9,699				
2. Administrative**	211,969	2,038				
c. LPN	211,909	2,030				
1. Direct Care	882,987	25,937				
2. Administrative**						
d. Aides and Attendants	1,173,302	56,109				
e. Physical Therapists	+					
f. Speech Therapists g. Occupational Therapists	+ +					
g. Occupational Therapists h. Recreation Workers	77,689	2,890				
i. Physicians	77,007	2,070				
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists	+					
1. Podiatrists	1					
m. Social Workers/Case Management	54,424	1,899				
n. Marketing	36,449	2,503				
o. Other (Specify)	50.750	2.00:				
See Attached Schedule	60,728	2,091		1		
A-13. Total Salary Expenditures	4,280,076	148,141	ļ	<u> </u>	<u> </u>	<u> </u>

<sup>\*</sup> 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.

<sup>\*\*</sup> 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.

<sup>\*\*\*</sup> 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)

	CCNH			RH	INS	(Spe	cify)
Position		\$	Hours	\$	Hours	\$	Hours
		0					
Admissions>Wages/PTO Accrual	\$	60,728	2,091				
•							
Total	\$	60,728	2,091	\$ -	-	\$ -	-

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

	CCNH			RH	INS	(Specify)		
Service		\$	Hours	\$	Hours	\$	Hours	
		0						
Nursing Expense>Clinical Services	\$	54,460	817					
Nursing Expense>Contracted Service>COVID19	\$	28,749	408					
Nursing Expense>Clinical Consultants	\$	13,500	416					
Total	\$	96,709	1,641	\$ -	-	\$ -	-	

## **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				License No.		Report for	Year Ended		Page	of
RegalCare at Torrington,LLC				2354		9/30/2020			11	37
		Salary Paid	1	Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name	CCNH	RHNS	(Specify)	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Received
Section I - Operators/Owners										
Corinne BiBacco	71,893			Non- Discriminatory	Nursing Admin	492	A12d	See Attachment		
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).										

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

<sup>\*\*</sup> Include all employment worked during the cost year.

### **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.	tions and other	Report for Y			Page	of
RegalCare at Torrington,LLC				2354		9/30/2020			12	37
regareare at Torrington, DDC		Salary Pai	d			7/30/2020			12	37
Name	CCNH	RHNS	(Specify)	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
Section III - Administrators***										
Keisha Trowers	73,709			Non- Discriminatory	3/23/2020-9/30/2020	1,172	A2			
Amelia Fiore	52,278			Non- Discriminatory	10/1/2019-4/21/2020	1,104	A2			
Eliezer Elefant	9,560			Non- Discriminatory		1,971	A2			
Section IV - Assistant Administrators										

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

<sup>\*\*</sup> Include <u>all</u> other employment worked during the cost year.

<sup>\*\*\*</sup> If more than one Administrator is reported, include dates of employment for each.

## Regalcare Enitites Allocation of Related Party Shared Salary for Corrine DiBacco 9/30/2020

Page 11a

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

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

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

CSP-13 Rev. 9/2002

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

Name of Facility	License No.		Report for Year Ended Page				
RegalCare at Torrington,LLC	23	54	9/30/2020		13	of 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	Monthly Fee					
3. Pharmacist	9,342	Monthly Fee					
4. Podiatrist							
5. Physical Therapy							
a. Resident Care	236,121	3,546					
b. Other							
6. Social Worker							
7. Recreation Worker							
8. Physicians							
a. Medical Director (entire facility)	30,000	Monthly Fee					
b. Utilization Review							
(Title 18 and 19 only) monthly meeting							
c. Resident Care**							
d. Administrative Services facility							
<ol> <li>Infection Control Committee (Quarterly meetings)</li> </ol>							
2. Pharmaceutical Committee							
(Quarterly meetings)							
3. Staff Development Committee							
(Once annually)							
e. Other (Specify)							
9. Speech Therapist							
a. Resident Care	19,767	295					
b. Other	17,707	2,3					
10. Occupational Therapist							
a. Resident Care	219,475	3,296					
b. Other	215,170	2,270					
11. Nurses and aides and attendants							
a. RN							
1. Direct Care	50,665	730					
2. Administrative***	20,000	7.50					
b. LPN							
1. Direct Care	(795)						
2. Administrative***	(173)						
c. Aides	(32)						
d. Other	(32)						
12. Other (Specify)							
See Attached Schedule	96,709	1,641					
B-13 Total Fees Paid in Lieu of Salaries	665,752	9,508					

<sup>\*</sup> 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.

<sup>\*\*</sup> 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.

<sup>\*\*\*</sup> 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	License No.		Report for `	Year Ended	Page	of
RegalCare at Torrington,LLC	2354		9/30/2020		14	37
Name & Address of Individual	Full Explanation of Service		* to Owners, ors, Officers No		nation of Re	lationship
NutraSource RD, 5691 Brookfield CIR W, Fort Lauderdale, FL 33312	Dietician/Nutritionists	O	• • • • • • • • • • • • • • • • • • •	N/A		
LTC Management- 174 Scott Rd Prospect CT 06712	Dental Services	0	•	N/A		
Integra Scripts, 160 Airport Rd, Lakewood NJ 08701	Pharmacist	0	•	N/A		
RegalCare Rehab 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	PT,ST,OT Therapy	•	0	Common Ownership		
Marc N. Raad, 300 Wolcott Rd, Wolcott CT 06716	Medical Director	0	•	N/A		
The Nurse Network- 653 main Street Plantsville CT 06479	RNs/LPNs/CNAs	0	•	N/A		
Technical Gas Products- 101 North Plains Industrial Rd Wallingford CT 06492	Respiratory Therapist	0	•	N/A		
Medwiz- 167 Route 304 Bardonia NY 10954	IV Insertion	0	•	N/A		
All American healthcare, 494 Broad Street, Suite 802 Newark, NJ 07102	RNs/CNAs/LPNs	0	•	N/A		
		0	•			
		0	•			
		0	•			
		0	•			
		0	•			
		0	•			
		0	•			
		0	•			
		0	•			
		0	•			
		0	•			
		0	•			
		0	•			

<sup>\*</sup> Use additional sheets if necessary.

<sup>\*\*</sup> Refer to Page 4 for definition of related.

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

Name of Facility License No.		Report for Ye	ear Ended	Page	of
RegalCare at Torrington,LLC 2354		9/30/2020		15	37
_					
Item		Total	CCNH	RHNS	(Specify)
Administrative and General					
a. Employee Health & Welfare Benefits					
Workmen's Compensation	\$	116,498	116,498		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$	371,078	371,078		
5. Health Insurance	\$	683,770	683,770		
6. Life Insurance (employees only)					
(not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory)	\$	215,020	215,020		
(not-owners and not-operators)					
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> )	\$	29,109	29,109		
See Attached Schedule					
b. Personal Retirement Plans, Pensions, and	\$				
Profit Sharing Plans for Owners and					
Operators (Discriminatory)*					
c. Bad Debts*	\$				
d. Accounting and Auditing	\$	23,806	23,806		
e. Legal (Services should be fully described on Page 7)	\$	7,859	7,859		
f. Insurance on Lives of Owners and	\$	·	Ť		
Operators (Specify)*	·				
g. Office Supplies	\$	5,464	5,464		
h. Telephone and Cellular Phones		,	,		
1. Telephone & Pagers	\$	13,162	13,162		
2. Cellular Phones	\$	-, -	-, -		
i. Appraisal (Specify purpose and	\$				
attach copy )*	Ψ				
j. Corporation Business Taxes (franchise tax)	\$	600	600		
k. Other Taxes (Not related to property - See Page 22)	Ψ.				
1. Income*	\$				
2. Other ( <i>Specify</i> )	\$				
See Attached Schedule	Ψ				
3. Resident Day User Fee	\$	404,482	404,482		
Subtotal	\$	1,870,848	1,870,848		

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

(Carry Subtotals forward to next page)

Attachment Page 15

### **Schedule of Other Employee Benefits**

Description	(	CCNH	RHNS	(Specify)
		0		
Employee Benefits Expense>Training Fund>Union	\$	27,940		
Background Checks	\$	1,169		
Total	\$	29,109	\$ -	\$ -

### **Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

.....

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

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

<sup>\*</sup> Do not include Subscriptions, which should go in item 9.

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

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

#### Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

#### Schedule of Other Advertising

CCNH	RHNS	(Specify)
0		
\$ 13,998		
\$ 1,612		
\$ 15,610	\$ -	\$ -
	0 \$ 13,998 \$ 1,612	0 \$ 13,998 \$ 1,612

#### **Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
Total Dues	\$ -	\$ -	\$ -

#### Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

#### Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	\$ 950		
Fines, Penalities, & Settlements(Disallowed on Pg 28a)	\$ 9,955		
Late Fees(Disallowed on Pg 28a)	\$ 123		
Bank Fees	\$ 16,892		
Non Routine Bank Fees(Disallowed on Pg 28a)	\$ 21,485		
Employee Relations(Disallowed on Pg 28a)	\$ 1,062		
Employee Food(Disallowed on Pg 28a)	\$ 3,109		
Discriminatory Bonus(Disallowed on Pg 28a)	\$ 11,244		
Admin & general>COVID Related Expense	\$ 9,250		
Total Other Administrative and General	\$ 74,070	\$ -	\$ -

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

Cost of Management	9/30/2020  Full Description of Mgmt. Service	17   37  Indicate Where Costs
		are Included in Annual Report Page #/Line #
	Hovided	Report 1 age ##Eme #
	Service	Service Provided

<sup>\*</sup> 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)

Item		Note on Page 5)									
Item	Nam	e of Facility	License	e No.	Report for Y	ear Ended	Page of				
2. Dietary a. In-House Preparation & Service 1. Raw Food	Reg	alCare at Torrington,LLC		2354	9/30/2020		18   37				
2. Dietary a. In-House Preparation & Service 1. Raw Food											
a. In-House Preparation & Service  1. Raw Food  2. Non-Food Supplies  3. Other (Specify)  5. Diver (Specify)  6. Purchased Services (by contract other than through Management Services)  (Complete Schedule C-2 att. Page 21)  c. Other (Specify)  S. Other (Specify)  Other Dietary Supplies  2D. Total Dietary Expenditures (2a + b + c + d)  S. 180,945  Dietary Questionnaire  Total CCNH RHNS (Specify)  E. Resident Meals: Total no. of meals served per day:*  G. Is cost of employee meals included in 2D?  O Yes  No  If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other  In than employees or residents (i.e., Board Members, Guests) included in 2D?  K. Is any revenue collected from these people?  Yes  No  If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  No  If yes, specify cost.		Item		Total	CCNH	RHNS	(Specify)				
1. Raw Food 2. Non-Food Supplies 3. Other (Specify)  b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) c. Other (Specify)  C. Other (Specify)  S  Other Dietary Supplies  2D. Total Dietary Expenditures (2a + b + c + d)  S  180,945  180,945  180,945  180,945  2E. Dietary Questionnaire  F. Resident Meals: Total no. of meals served per day:*  G. Is cost of employee meals included in 2D?  O Yes  No  If yes, specify amt.  Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other than employees or residents (i.e., Board O Yes O No  If yes, specify cost.  Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes  No  If yes, specify cost.  If yes, specify cost.	2.	Dietary									
1. Raw Food 2. Non-Food Supplies 3. Other (Specify)  b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) c. Other (Specify)  C. Other (Specify)  S  Other Dietary Supplies  2D. Total Dietary Expenditures (2a + b + c + d)  S  180,945  180,945  180,945  180,945  2E. Dietary Questionnaire  F. Resident Meals: Total no. of meals served per day:*  G. Is cost of employee meals included in 2D?  O Yes  No  If yes, specify amt.  Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other than employees or residents (i.e., Board O Yes O No  If yes, specify cost.  Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes  No  If yes, specify cost.  If yes, specify cost.		a. In-House Preparation & Service									
2. Non-Food Supplies \$ 12,594   12,594   3. Other (Specify) \$ \$     5. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) c. Other (Specify) \$     5. Other Operatory Supplies   6. Dietary Questionnaire   Total   CCNH   RHNS   (Specify)   6. Is cost of employee meals included in 2D? O Yes O No   6. If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)   6. Is cost of meals provided to persons other than employees or residents (i.e., Board O Yes O No   If yes, specify cost.  I. Where is the revenue collected from these people? O Yes O No   If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)   6. Is any revenue collected from these people? O Yes O No   If yes, specify cost.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)   6. Is cost of food (other than meals, e.g., spacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No   If yes, specify cost.			\$	168,351	168,351						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) c. Other (Specify) Other Dietary Supplies  2D. Total Dietary Expenditures (2a + b + c + d) \$ 180,945   180,945    2E. Dietary Questionnaire		2. Non-Food Supplies			12,594						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) c. Other (Specify) Other Dietary Supplies  2D. Total Dietary Expenditures (2a + b + c + d) \$ 180,945   180,945    2E. Dietary Questionnaire Total CCNH RHNS (Specify) G. Is cost of employee meals included in 2D? O Yes O No  H. Did you receive revenue from employees? O Yes O No  If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes O No  If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No  If yes, specify cost.			\$								
than through Management Services) (Complete Schedule C-2 att. Page 21)  c. Other (Specify) Other Dietary Supplies  2D. Total Dietary Expenditures (2a + b + c + d) \$ 180,945   180,945    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? O Yes O No  H. Did you receive revenue from employees? O Yes No If yes, specify amt.  Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes O No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  K. Is any revenue collected from these people? O Yes O No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No If yes, specify cost.  If yes, specify cost.		(1 00 /									
than through Management Services) (Complete Schedule C-2 att. Page 21)  c. Other (Specify) Other Dietary Supplies  2D. Total Dietary Expenditures (2a + b + c + d) \$ 180,945   180,945    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? O Yes O No  H. Did you receive revenue from employees? O Yes No If yes, specify amt.  Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes O No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  K. Is any revenue collected from these people? O Yes O No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No If yes, specify cost.  If yes, specify cost.											
than through Management Services) (Complete Schedule C-2 att. Page 21)  c. Other (Specify) Other Dietary Supplies  2D. Total Dietary Expenditures (2a + b + c + d) \$ 180,945   180,945    2E. Dietary Questionnaire F. Resident Meals: Total no. of meals served per day:*  G. Is cost of employee meals included in 2D? O Yes O No  H. Did you receive revenue from employees? O Yes No If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes O No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No If yes, specify cost.		b. Purchased Services (by contract other	\$								
Complete Schedule C-2 att. Page 21)  c. Other (Specify) Other Dictary Supplies  2D. Total Dictary Expenditures (2a + b + c + d) \$ 180,945   180,945    2E. Dictary Questionnaire  Total CCNH RHNS (Specify) F. Resident Meals: Total no. of meals served per day:*  G. Is cost of employee meals included in 2D? O Yes O No  H. Did you receive revenue from employees? O Yes O No  If yes, specify amt.  Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes O No  If yes, specify cost.  K. Is any revenue collected from these people? O Yes O No  If yes, specify amt.  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No  If yes, specify cost.		` •									
c. Other (Specify) Other Dietary Supplies  2D. Total Dietary Expenditures (2a + b + c + d) \$ 180,945   180,945    2E. Dietary Questionnaire F. Resident Meals: Total no. of meals served per day:* G. Is cost of employee meals included in 2D? O Yes O No  H. Did you receive revenue from employees? O Yes O No  If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes O No  If yes, specify cost.  Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No  If yes, specify cost.  If yes, specify cost.		= = = = = = = = = = = = = = = = = = = =									
Other Dietary Supplies  2D. Total Dietary Expenditures (2a + b + c + d) \$ 180,945   180,945    2E. Dietary Questionnaire			\$								
2D. Total Dietary Expenditures (2a + b + c + d) \$ 180,945											
2E. Dietary Questionnaire  F. Resident Meals: Total no. of meals served per day:*  G. Is cost of employee meals included in 2D? O Yes O No  H. Did you receive revenue from employees? O Yes No If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes O No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No If yes, specify cost.  If yes, specify cost.  If yes, specify cost.  If yes, specify cost.		7 11									
F. Resident Meals: Total no. of meals served per day:*  G. Is cost of employee meals included in 2D? O Yes O No  H. Did you receive revenue from employees? O Yes No If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other than employees or residents (i.e., Board O Yes No Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes No If yes, specify cost.	2D.	<b>Total Dietary Expenditures</b> $(2a + b + c + d)$	\$	180,945	180,945						
F. Resident Meals: Total no. of meals served per day:*  G. Is cost of employee meals included in 2D? O Yes O No  H. Did you receive revenue from employees? O Yes No If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other than employees or residents (i.e., Board O Yes No Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes No If yes, specify cost.		<u> </u>									
F. Resident Meals: Total no. of meals served per day:*  G. Is cost of employee meals included in 2D? O Yes O No  H. Did you receive revenue from employees? O Yes No If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other than employees or residents (i.e., Board O Yes No Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes No If yes, specify cost.	2E	Diatory Quartiannaira		Total	CCNH	DUNC	(Specify)				
G. Is cost of employee meals included in 2D? O Yes O No  H. Did you receive revenue from employees? O Yes O No  If yes, specify amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes O No  If yes, specify cost.  If yes, specify amt.  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No  If yes, specify cost.  If yes, specify cost.			1 4	10141	CCNH	KIINS	(Specify)				
H. Did you receive revenue from employees? O Yes											
H. Did you receive revenue from employees? O Yes amt.  I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other I. than employees or residents (i.e., Board O Yes No Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes No If yes, specify cost.  If yes, specify cost.	G.	Is cost of employee meals included in 2D?	O Yes	•	No						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of meals provided to persons other I. than employees or residents (i.e., Board O Yes O No Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes O No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No If yes, specify cost.  If yes, specify cost.	п	Did you receive revenue from ampleyees?	O Vac	0	No	If yes, specify					
Is cost of meals provided to persons other  I. than employees or residents (i.e., Board Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes No If yes, specify cost.  If yes, specify cost.	п.	Did you receive revenue from employees?	O 1 es	•	NO	amt.					
Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes O No If yes, specify amt.  L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees? O Yes O No If yes, specify cost.  If yes, specify amt.	I.	Where is the revenue received reported in the	Cost Repor	t? (Page/Line	Item)						
Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes		Is cost of meals provided to persons other				10 '0					
Members, Guests) included in 2D?  K. Is any revenue collected from these people? O Yes	J.	than employees or residents (i.e., Board	O Yes	•	No						
K. Is any revenue collected from these people? O Yes		± •				cost.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  No If yes, specify cost.  If yes, specify amt.						If ves, specify					
Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  No If yes, specify cost.  If yes, specify amt.	K.	Is any revenue collected from these people?	O Yes	•	No						
Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  No If yes, specify cost.  If yes, specify amt.	L.	Where is the revenue received reported in the	Cost Repor	t? (Page/Line	Item)						
M. snacks at monthly staff meetings, board meetings) provided to employees included in 2D?  N. Is any revenue collected from employees?  O Yes  O No  If yes, specify cost.  If yes, specify amt.	=			(1 8 2 1110							
meetings) provided to employees included in 2D?  N. Is any revenue collected from employees?  O Yes  O No  If yes, specify amt.		· · · · · · · · · · · · · · · · · · ·				If wes specify					
in 2D?  N. Is any revenue collected from employees?  O Yes  O No  If yes, specify amt.	M.		O Yes	•	No						
N. Is any revenue collected from employees? O Yes   O No  If yes, specify amt.						cost.					
N. Is any revenue collected from employees? O Yes No amt.		III 2D:				If you consider					
	N.	Is any revenue collected from employees?	O Yes	•	No						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)	-					amt.					
	O.	Where is the revenue received reported in the	Cost Repor	t? (Page/Line	Item)						

<sup>\*</sup> 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		No.	Report for Y		Page of
Reg	alCare at Torrington,LLC		2354	9/30/2020	1	19   37
	Item		Total	CCNH	RHNS	(Specify)
3.	Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies,	Lbs.				
	gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
	2. Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.				
	processed.***	Amt. \$				
	3. Personal clothing of residents	Lbs.				
	washed, ironed, and/or processed.***	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)	\$	11	11		
	c. Other (Specify) Supplies	\$	4,125	4,125		
3D.	Total Laundry Expenditures (3a + b + c)	\$	4,136	4,136		
3E. F.	Laundry Questionnaire  Is cost of employee laundry included in 3D?	O Yes	•	No	If yes, specify cost.	
G.	Did you receive revenue from employees?	O Yes	•	No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cos	t Report?		(Page/Line	Item)	
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	O Yes	•	No	If yes, specify cost.	
J.	Did you receive revenue from these people?	O Yes	•	No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cos	t Report?		(Page/Line	Item)	

<sup>\*</sup> 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.

<sup>\*\*\*</sup> 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.	Repo	ort for Year E	nded	Page	of
RegalCare at Torrington,LLC	2354		9/30/2020		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning ( <i>Mops</i> ,	Amt.	\$				
pails, brooms, etc.)						
b. Purchased Services (by contract other	Sq. Ft. Serviced					
than through Management Services)	by Personnel					
(Complete Schedule C-2 att.	Amt.	\$				
Page 21)						
C. Other ( <i>Specify</i> )		\$	14,983	14,983		
Supplies						
4D. Total Housekeeping Expenditures (4a +	b+c)	\$	14,983	14,983		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	147,335	147,335		
b. Medicine Cabinet Drugs		\$	763	763		
c. Medical and Therapeutic Supplies		\$				
d. Ambulance/Limousine***		\$				
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	7,892	7,892		
f. X-rays and Related Radiological		\$	4,334	4,334		
Procedures***						
g. Dental (Not dentists who should be inc	luded under	\$				
salaries or fees)						
h. Laboratory***		\$	18,372	18,372		
i. Recreation		\$	8,534	8,534		
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
l. Other (Specify)****		\$	138,063	138,063		
See Attached Schedule						
5M. Total Resident Care Expenditures (5a - 5	j)	\$	325,293	325,293		

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

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

<sup>\*\*\*</sup> Facility should self-disallow the expense on Page 29 of the Cost Report.

<sup>\*\*\*\*</sup> ICFMR's should provide a detailed schedule of all Day Program Costs.

### **Schedule of Other Resident Care**

Description	(	CCNH	RH	NS	(Spe	cify)
		0				
Nursing Expenses>Supplies	\$	80,632				
Supplies>COVID19	\$	22,697				
Sanitation & Incineration	\$	495				
Equip-Rental Equip-Rental	\$	24,927				
Data processing	\$	4,413				
Data Processing>COVID19	\$	774				
Indirect COVID Expense	\$	4,125				
<b>Total Other Resident Care</b>	\$	138,063	\$	-	\$	-

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

RegalCare at Torrington,LLC  Related ** to Owners, Operators, Officers  Name of Individual or Company  Address  Yes No				License No.	Report for Year Ende	d			Page 21	of 37
RegalCare at Torrington,LLC	; T	1		2354	9/30/2020				21	3/
			,				Total Cost	/Page Ref.**	*	T
	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
USA Hauling & Recycling	P.O Box 808, East Windsor, CT 06088	0	•	N/A	Disposal	17,948				6f
On-Time IT Solutions	154 Spring St Monroe, NY 10950 1123 McDonald Ave,	0	•	N/A	IT	13,568			16	m11
Caretech	Bklyn NY 11230	0	•	N/A	Purchasing Service	18,600			16	m11
LTC Consulting Services	7 Randolph Rd, Howell, NJ 07731	0	•	N/A	Fiscal Services	161,800			16	m11
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							

<sup>\*</sup> List all contracted services over \$10,000. Use additional sheets if necessary.

<sup>\*\*</sup> Refer to Page 4 for definition of related.

<sup>\*\*\*</sup> 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 Ye	ear Ended		Page	of
RegalCare at Torrington,LLC	2354	9/30/2020			22	37
Item		Total	CCNH	RHNS	(Spe	cify)
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	18,467	18,467			
b. Heat	\$	28,964	28,964			
c. Light & Power	\$	72,791	72,791			
d. Water	\$	21,856	21,856			
e. Equipment Lease ( <i>Provide detail on p</i>	(age 6) \$					
f. Other (itemize)	\$	57,570	57,570			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a	- 6f) \$	199,648	199,648			
7. Depreciation (complete schedule page 23	*)					
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	20,851	20,851			
*7e. <i>Total Depreciation Costs</i> $(7a + b + c + c)$	1) \$	20,851	20,851			
8. Amortization (Complete att. Schedule Pa	ge 24*)					
a. Organization Expense	\$	5,328	5,328			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	9,091	9,091			
d. Other (Specify)	\$					
*8e. <i>Total Amortization Costs</i> (8a + b + c + c	d) \$	14,419	14,419			
9. Rental payments on leased real property l	ess					
real estate taxes included in item 10b	\$	181,800	181,800			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	52,184	52,184			
c. Personal property taxes	\$	3,453	3,453			
11. <i>Total Property Expenses</i> (7e + 8e + 9 +	10) \$	272,707	272,707			

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

# Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006

**Depreciation Schedule** 

Name of Facility					License No.	iauon Sc	neadic	Report for Year E	nded		Page	of
RegalCare at Torrington,LLC					235	1		9/30/2020	naea		23	37
Regalcare at Tollington, LLC					233	7		Accumulated	<u> </u>	1	23	31
					Historical Cost	Less		Depreciation to	Method of			
					Exclusive of	Salvage	Cost to Be	Beginning of Year's		Useful	Depreciation	
Property Item					Land	Value	Depreciated	Operations	Depreciation	Life	for This Year	Totals
A. Land Improvements					Land	value	Depreciated	Operations	Depreciation	Life	101 Tills Teal	Totals
Land Improvements     1. Acquired prior to this report period												
Acquired prior to this report period     Disposals (attach schedule)												
Acquired during this report period (attact	أممامم مأ	l.,1.a.\										
A-4. Subtotal	n sched	iuie)										
1. Acquired prior to this report period												
2. Disposals (attach schedule)	1 1 1	1 1 )										
3. Acquired during this report period (attack	n sched	iule)										
B-4. Subtotal												
C. Non-Movable Equipment												
Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attac	h sched	lule)										
C-4. Subtotal	<u> </u>		T									
		ileage										
		ook						Accumulated				
	maint	ained?	Date of A	cquisition	Historical Cost	Less		Depreciation to	Method of			
					Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
	Yes	No	Month	Year	Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
D. Movable Equipment												
1. Motor Vehicles (Specify name, model												
and year of each vehicle)												
a.												
b.												
C.	1											
d. 2. Movable Equipment												
• •			Var	Vac	112 557		112 557	76 (21	C/I	Vani	10.000	
a. Acquired prior to this report period			Var	Var	113,557		113,557	76,631	S/L	Various	19,888	
b. Disposals (attach schedule)	4											
c. Acquired during this report period			* 7	X 7	10.276		10.276		C.T.	<b>T7</b> ·	0.62	
(attach schedule)			Var	Var	10,376		10,376		S/L	Various	963	20.851
D-3. Subtotal	4											20,851
E. Total Depreciation												20,851

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

_			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
Total additions for Land Improve	ements	\$ -		\$ -
		7		*
Deletions:				
Total deletions for Land Improve	ments	\$ -		\$ -
1				

<sup>\*</sup>Ties to Page 23, Line A3

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

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

<sup>\*</sup>Ties to Page 23, Line B3

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

			Useful		
Acquisition Date	Description of Item	Cost	Life	Depreciation	_
Additions:					1
					1
					ı
					1
Total additions for	Non-Movable Equipment	\$ -		\$ -	*
Deletions:					
					l
					l
Total deletions for I	Non-Movable Equipment	\$ -		\$ -	**

<sup>\*\*</sup>Ties to Page 23, Line A2

<sup>\*\*</sup>Ties to Page 23, Line B2

<sup>\*</sup>Ties to Page 23, Line C3
\*\*Ties to Page 23, Line C2

Acquisition Date	Description of Item	Cost	Useful Life	Depre	niation
Additions:	Description of item	Cost	Life	Берге	ciation
Var	Various - See attachment	\$ 10,370	6 Var	\$	963
Total additions for	Movable Equipment	\$ 10,370	5	\$	963
Deletions:					
Total deletions for	Movable Equipment	\$ -		\$	-

<sup>\*</sup>Ties to Page 23, Line D2c \*\*Ties to Page 23, Line D2b

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

Acquisition Date	Description of Item	Cost	Useful Life	Den	reciation
Additions:	Description of item	Cost	Enc	Бер	Centron
Var	Various - See attachment	\$ 54,737	Var	\$	4,557
Total additions for	Leasehold Improvement	\$ 54,737		\$	4,557 *
Deletions:		Ţ ;,,,,,,		4	1,001
Total deletions for	Leasehold Improvement	\$ -		\$	*
I otal ucictions for	Leasenoid improvement	φ -		Ф	-

<sup>\*</sup>Ties to Page 24, Line C3

<sup>\*\*</sup>Ties to Page 24, Line C2

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

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### **Amortization Schedule\***

Nam	e of Facility		License No.		Report for Yea	r Ended	Page	of		
Rega	lCare at Torrington,LLC			235	54	9/30/2020		24	37	
						Accumulated				
	I					Amort. to				
		Acqui	sition			Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing	Rate	Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A.	Organization Expense									
	1. Deferred Financing Costs				26,642	18,650	S/L		5,328	
	2.									
	3.									
A-4.	Subtotal									5,328
B.	Mortgage Expense									
	1.									
	2.									
	3.									
B-4.	Subtotal									
C.	<b>Leasehold Improvements and Other</b>									
	1. Acquired prior to this report period	Var	Var	Various	52,434	11,463	S/L	Var	4,534	
	2. Disposals (attach schedule)									
	3. Acquired during this report period									
	(attach schedule)	ach schedule) Var V			54,737	54,737	S/L	Var	4,557	
C-4.	C-4. Subtotal									9,091
D.	Total Amortization									14,419

<sup>\*</sup> Straight-line method must be 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.

<sup>\*\*</sup> Specify which of the following bases were used:

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

		FIXED AS										
G/L Account	Description	Date In Service	e Method	Life	Historical Cost	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
LEASEHOLD IMPRO	OVEMENTS Sign Replacement	4/1/2016	S/L	10	1,382	138	414	138	552	138	690	692
Leasehold Imp.	Construction for water run-off on back hill	4/1/2016	S/L	10	3,500	350	1,050	350	1,400	350	1,750	1,750
Leasehold Imp.	Construction for water run-off on back hill DIMPROVEMENTS 2016	5/1/2016	S/L	10	3,000 7,882	300 788	900 2,364	300 788	1,200 3,152	300 788	1,500 3,940	1,500
				-			,,,,					
Leasehold Imp. Leasehold Imp.	Glass Window Restore Sprinkler System, Replace Sprinkler Heads	11/1/2016 12/1/2016	S/L S/L	15 10	553 3,456	37 346	74 692	37 346	111	37 346	148 1,384	405 2,072
Leasehold Imp. Leasehold Imp.	Replace Honeywell Primary Control on Boiler Auto Laundry Pump, Processing filter, Copper Tubing	3/1/2017	S/L S/L	20 7	2,100	105	210	105	315	105	420	1,680 478
Leasehold Imp.	Replace Booster Pump	5/1/2017 7/1/2017	S/L	7	1,118 1,463	160 209	320 418	160 209	480 627	160 209	640 836	627
Leasehold Imp.	Exhaust Fan	8/1/2017	S/L	10	1,498	150	300	150	450	150	600	898
	D IMPROVEMENTS 2017			-	10,188	1,007	2,014	1,007	3,021	1,007	4,028	6,160
Leasehold Imp. Leasehold Imp.	133 new handles/knobs Additional handles/knobs	10/6/2017 10/9/2017	S/L S/L	15 15	3,177 202	212 13	212 13	212 13	424 26	212 13	636 39	2,541 163
Sales Use Tax Leasehold Imp.	handles/knobs sales tax installed 3 surface mounted 2 head emergency lights	11/30/2017 11/7/2017	S/L S/L	15 10	215 938	14 94	14 94	14 94	28 188	14 94	42 282	173
Leasehold Imp.	replaced sprinkler heads and added sprinkler head	11/17/2017	S/L	10	3,762	376	376	376	752	376	1,128	2,634
Leasehold Imp. Leasehold Imp.	replaced dish room door install exhaust fans	12/26/2017 2/13/2018	S/L S/L	20 10	2,500 1,498	125 150	125 150	125 150	250 300	125 150	375 450	2,125
Leasehold Imp. Leasehold Imp.	misc pipe and fittings, pendant head fixed heat	10/10/2017	S/L S/L	25 20	1,141 1.683	46 84	46 84	46 84	92 168	46 84	138 252	1,003
Leasehold Imp.	Replacement of two storage tanks	3/23/2018	S/L S/L	10	8,280	828	828	828	1,656	828	2,484	5,79
Leasehold Imp. Leasehold Imp.	fixed AC, new motor sprinkler replacements	6/29/2018 5/18/2018	S/L S/L	10 10	927 1.344	93 134	93 134	93 134	186 268	93 134	279 402	648 942
Leasehold Imp.	chimney repair, check water system, new boiler installation	8/31/2018	S/L	20	1,501	75	75	75	150	75	225	1,27
Leasehold Imp. Leasehold Imp.	Installation of new 60 amp disconnect change amp fuses	8/31/2018 9/5/2018	S/L S/L	20 20	739 1,287	37 64	37 64	37 64	74 128	37 64	111 192	62 1,09
Leasehold Imp. Leasehold Imp.	split activator kit and LED board first installment for the exhaust fan	9/30/2018 8/17/2018	S/L S/L	15 10	847 1,498	56 150	56 150	56 150	112 300	56 150	168 450	67 1,04
-	Irrst installment for the exhaust fan  DIMPROVEMENTS 2018	8/17/2018	S/L	10	31,539							
AL LEASEHOLL	JIMPROVEMENTS 2018			-	31,539	2,551	2,551	2,551	5,102	2,551	7,653	23,886
Leasehold Imp. Leasehold Imp.	Amazon LH Improvement Items (Further Detail to be provided upon Audit) Got new circ pump running and heat restored	10/26/2018 1/11/2019	S/L S/L	15 15	857 784	-	:	57 52	57 52	57 52	114 104	743 680
Leasehold Imp.	new ball valve and coupling for leaky copper line	8/23/2019	S/L S/L	15	1,184			79	79	79	158	1,02
AL LEASEHOLE	D IMPROVEMENTS 2019			_	2,825			188	188	188	376	2,44
Leasehold Imp.	backflow repair	10/1/2019	S/L	10	1,979					198	198	1,78
Leasehold Imp. Leasehold Imp.	new pump	12/1/2019 1/1/2020	S/L S/L	15 10	3,232 660					215 66	215 66	3,01
Leasehold Imp.	replaced smoke pipe for boiler new circ pump	1/1/2020	S/L	15	3,592					239	239	3,35
Leasehold Imp. Leasehold Imp.	Install pump with Flange ordered pump, installed inducer fan motor	2/1/2020 2/1/2020	S/L S/L	15 15	2,340 7.027					156 468	156 468	2,18 6.55
Leasehold Imp.	install and wire ice machine	2/1/2020	S/L	10	883					88	88	79
Leasehold Imp. Leasehold Imp.	replaced bad fuse Replace generator parts	6/17/2020 6/24/2020	S/L S/L	10 5	888 4,856					89 971	89 971	75 3,81
Leasehold Imp.	motor inducer draft	9/1/2020	S/L	8	241					30	30	21
Leasehold Imp. Leasehold Imp.	Compressor Replaced Compressor replacement	9/2/2020 9/10/2020	S/L S/L	15 15	6,366 7,266					424 484	424 484	5,94 6,78
Leasehold Imp. Leasehold Imp.	Lochinver Boiler parts installed and replaced Installed new flow switch on DHW boiler for kitchen	9/14/2020 9/15/2020	S/L S/L	20 20	6,114 1,913					306 96	306 96	5,80 1,81
Leasehold Imp.	Pump replaced	9/19/2020	S/L	15	3,349					223	223	3,12
Leasehold Imp.	Blower Motor and Motor Bracket Replaced	9/27/2020	S/L	8	4,034					504	504	3,53
	D IMPROVEMENTS 2020 D IMPROVEMENTS			=	54,737 #		-			4,557	4,557	50,180
VABLE EQUIPM				-	107,171	4,346	6,929	4,534	11,463	9,091	20,554	86,617
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	747	249	996	249	1,244	-
FF&E Medical Equipment	Transmitter and System Tester Stepper,Recumbent,Stepone,STD Seat	5/1/2016 4/1/2016	S/L S/L	10 5	585 3,942	59 788	177 2,364	59 788	236 3,152	59 788	295 3,940	29
omputer Hardware		3/1/2016	S/L	5	11,001	2,200	6,600	2,200	8,800	2,200	11,000	
Computer Hardware Computer Hardware Computer Hardware	Lenovo Desktops (4) Backup (12) & Project Management	4/1/2016 5/4/2016	S/L S/L	5	11,001 2,080 8,283	2,200 416 1,657	6,600 1,248 4,971	2,200 416 1,657	1,664 6,628	2,200 416 1,657	11,000 2,080 8,283	:
Computer Hardware Computer Hardware Computer Hardware Computer Hardware	Lenovo Desktops (4) Backup (12) & Project Management 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hub	4/1/2016 5/4/2016 9/1/2016	S/L S/L S/L	5 5 5	11,001 2,080 8,283 4,539	2,200 416 1,657 908	6,600 1,248 4,971 2,724	2,200 416 1,657 908	1,664 6,628 3,632	2,200 416 1,657 908	11,000 2,080 8,283 4,539	-
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware	Lenovo Desktops (4) Backup (12) & Project Management Il Unifi wireless Access Points & Unifi 24-port Gigabite Hub Il Unifi wireless Access Points & Unifi 24-port Gigabite Hub Check Scanner	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016	S/L S/L S/L S/L S/L	5 5 5 5	11,001 2,080 8,283 4,539 288 877	2,200 416 1,657 908 58 175	6,600 1,248 4,971 2,724 174 525	2,200 416 1,657 908 58 175	1,664 6,628 3,632 232 700	2,200 416 1,657	11,000 2,080 8,283 4,539 288 875	:
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omputer Hardware omputer Hardware omputer Hardware omputer Hardware Sales Use Tax omputer Hardware computer Software	Lenovo Desktops (4) Backup (12) & Project Management Il Unifi wireless Access Points & Unifi 24-port Gigabite Hub Il Unifi wireless Access Points & Unifi 24-port Gigabite Hub Check Scanner	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016	S/L S/L S/L S/L S/L	5 5 5 5	11,001 2,080 8,283 4,539 288 877	2,200 416 1,657 908 58 175	6,600 1,248 4,971 2,724 174 525	2,200 416 1,657 908 58 175	1,664 6,628 3,632 232 700	2,200 416 1,657 908 58	11,000 2,080 8,283 4,539 288 875	:
computer Hardware computer Hardware computer Hardware computer Hardware Sales Use Tax computer Hardware Computer Software Computer Software Computer Software Capital Lease	Lenovo Dektope (d)  Richard (12) & Froject Management  Il Usifi wireless Access Points & Unifi 24-port Gigabite Hab  Il Usifi wireless Access Points & Unifi 24-port Gigabite Hab  Usufi wireless Access Points & Unifi 24-port Gigabite Hab  Check Sammer  Part (7)  Marcaned Offlier Per (d) & Socievall Antivirus  E-Copiers (Total – 6)	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 4/1/2016	S/L S/L S/L S/L S/L S/L S/L	5 5 5 5 5 3	11,001 2,080 8,283 4,539 288 877 1,630 1,703	2,200 416 1,657 908 58 175 543 567	6,600 1,248 4,971 2,724 174 525 1,629 1,703	2,200 416 1,657 908 58 175 1	1,664 6,628 3,632 232 700 1,630 1,703	2,200 416 1,657 908 58 175	11,000 2,080 8,283 4,539 288 875 1,630 1,703	
Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Sales Use Tax Computer Hardware Computer Software Computer Software Computer Software Capital Lease TAL MOVABLE E FF&E	Lenson Dekkups (4) Backup (12) & Project Management 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 12 Check Scanner Microsoft Office Pto (7) Microsoft Office Pto (7) Microsoft Office Pto (4) & Senicwall Antivirus 12 C-cppiers (71ctal – 6) 14 Coppiers (71ctal – 6) 15 Diathermy	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 4/1/2016 3/1/2016	S/L S/L S/L S/L S/L S/L S/L S/L S/L	5 5 5 5 5 3 3 3	11,001 2,080 8,283 4,539 288 877 1,630 1,703 16,850 53,022	2,200 416 1,657 908 58 175 543 567 5,616	6,600 1,248 4,971 2,724 174 525 1,629 1,703 16,850 39,712	2,200 416 1,657 908 58 175 1 - - - - - - - - - - - - - - - - - -	1,664 6,628 3,632 232 700 1,630 1,703 16,850 46,223	2,200 416 1,657 908 58 175 - - - - - - - - - - - - - - - - - - -	11,000 2,080 8,283 4,539 288 875 1,630 1,703 16,850 52,727	29
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Software Computer Software Computer Software Capital Lease  TAL MOVABLE E FF&E FF&E	Lenovo Dekstope (4) Backup (12) & Project Management 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 12 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 12 Check Scanner Microsoft Office Port (7) Microsoft Office Port (7) Microsoft Office Port (4) & Sonicwall Antivirus 12 Coppur (Taul - 6) 13 Coppur (Taul - 6) 14 Coppur (Taul - 6) 15 Coppur (Taul - 6) 16 Coppur (Taul - 6) 17 Coppur (Taul - 6) 18 Coppur (Taul	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 3/1/2016 3/1/2016 2/21/2017 4/26/2017 6/1/2017	S/L S/L S/L S/L S/L S/L S/L S/L S/L	5 5 5 5 3 3 3	11,001 2,080 8,283 4,539 288 877 1,630 1,703 16,850	2,200 416 1,657 908 58 175 543 567 5,616	6,600 1,248 4,971 2,724 174 525 1,629 1,703 16,850 39,712	2,200 416 1,657 908 58 175 1	1,664 6,628 3,632 232 700 1,630 1,703 16,850	2,200 416 1,657 908 58 175 - - -	11,000 2,080 8,283 4,539 288 875 1,630 1,703 16,850	29 6,93 67
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Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Software Computer Software Capital Lease  TAL MOVABLE E  FF&E  Medical Equipment Medical Equipment Medical Equipment	Lenovo Dektope (d)  Backup (12) & Froject Management  11 Usifi wireless Access Points & Unifi 24-port Gigabite Hab  11 Usifi wireless Access Points & Unifi 24-port Gigabite Hab  Usufi wireless Access Points & Unifi 24-port Gigabite Hab  Check Sammer  Part (7)  Marcaned Offilers Per (r)  Marcaned Offilers Per (d) & Sonicwall Antivirus  E-Copiers (Total – 6)  Dathermy  Thermonat Control  Scale for Patient Lift  Scale for Patient Lift  Scale for Patient Lift  Note Book Microsoft Office	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 3/1/2016 3/1/2016 2/21/2017 4/26/2017 6/1/2017	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	5 5 5 5 5 3 3 3 3	11,001 2,080 8,283 4,539 288 877 1,630 1,703 16,850 53,022 11,562 1,119 1,840	2,200 416 1,657 908 58 175 543 567 5,616 13,236	6,600 1,248 4,971 2,724 174 525 1,629 1,703 16,850 39,712 2,312 224 368	2,200 416 1,657 908 58 175 1 - - - - - - - - - 1,156 112 184	1,664 6,628 3,632 232 700 1,630 1,703 16,850 46,223 3,468 336 552	2,200 416 1,657 908 58 175 - - - - - - - - - - - 1,156 112 184	11,000 2,080 8,283 4,539 288 875 1,630 1,703 16,850 52,727 4,624 448 736	29 6,93 67 1,10
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omgute Hardware omgute Stoffware Capital Lease FFAE FFAE FFAE FFAE FFAE FFAE FFAE FFA	Lenovo Decktope (d)  Backup (12) & Forject Management 11 Usifi wireless Access Points & Unit 24-pert Gigabite Hab 11 Usifi wireless Access Points & Unit 24-pert Gigabite Hab 11 Usifi wireless Access Points & Unit 24-pert Gigabite Hab Cheel Seamer 11 Usifi wireless Access Points & Unit 24-pert Gigabite Hab Cheel Seamer 12 (Point 12)  Backup (12) And Point (13) And Point (14) And Point (15) And Point (16) And	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2018 6/1	SIL	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	11,001 2,080 8,283 8,383 8,383 8,387 1,630 1,703 1,630 1,703 1,6820 11,562 1,119 1,840 5,000 1,0	2,200 416 1,657 908 8 8 8 13 543 543 543 543 541 1,159 111 134 60 208 1200 200 200 200 110 138 3,868 3,468 3,468 701 179 9,025	6,600 1,248 4,971 2,724 1,731 1,132 1,629 1,703 1,6850 39,712 2,31	2,200 416 1,657 908 98 8 8 175 917 91 91 91 91 91 91 91 91 91 91 91 91 91	1.664 6.628 3.632 2.700 2.000	2,200 416 1,657 908 858 175	11,000 8,283 8,283 8,283 8,283 1,683 1,703	292929 6,93386 1,266,938 1
somputer Hardware symptor Hardware Sales Use Tax Sales Use	Lenovo Decktope (d)  Backup (12) & Forject Management 11 Usifi wireless Access Points & Unit 24-pert Gigabite Hab 11 Usifi wireless Access Points & Unit 24-pert Gigabite Hab 11 Usifi wireless Access Points & Unit 24-pert Gigabite Hab Cheel Seamer 11 Usifi wireless Access Points & Unit 24-pert Gigabite Hab Cheel Seamer 12 (Point 12)  Backup (12) And Point (13) And Point (14) And Point (15) And Point (16) And	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2018 6/1	SIL	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	11,001 2,080 8,283 8,283 8,283 8,283 8,287 11,630 1,703 16,830 11,703 16,830 11,562 11,119 1,840 955 804 1,000 1,0	2,200 416 1,657 908 3 3 5 175 5,161 1,156	6,600 1,248 4,971 2,724 1,723 1,629 1,703 16,859 1,703 16,859 1,703 1,703 1,6850 2,510 2,5	2,200 416 1,657 908 93 175 1-7	1.664 6,628 3.632 2.63 2.63 2.63 2.63 2.63 2.63 2.6	2,200 416 1,657 988 383 175 175 6,510 1,156 60 1,125 1,156 60 200 200 200 200 1,156 1,15	11,000 8,283 8,283 8,283 1,630 1,703	2999 2991 1100 2000 2000 2000 2000 2000
mugute Hardware  fee East  FEAE  FEAE  feelaal Equipment  feelaal Equipment  feelaal Equipment  mugute Hardware  mugute Software  computer Software  feelaal Equipment  feelaal Equipment  mugute Hardware  mugute Hardware  mugute Hardware  mugute Hardware  mugute Hardware  mugute Software  feelaal Equipment  feelaal  FEAE  FFAE  FF	Lenovo Deckstop (d)  Backup (12) & Project Management 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 12 Microsoft Office Per (7)  Microsoft Office Per (7)  Microsoft Office Per (7)  Duthermy  Thermost Control  Electric Patient Lift Scale for Patient Lift Scale for Patient Lift Scale for Patient Lift Note Book, Microsoft Office Chromebook, Notebooks, Processor Printer, Desktop Gateway Security Bundle Gateway Security Bundle Gateway Security Bundle  E-Cepiert (70 at - 0)-Stast Use Tax Note Book, Microsoft Office Sales Use Tax Gateway Security Bundle Sales Use Tax  QUIPMENT 2017  Deliver 2 depend from Prospect to Torrington Isomosover  3 year adult transmitte, strap  1 year seal transmitte, strap  2 year seal transmitte, strap  3 year adult transmitte, strap  1 year seal transmitte, strap  2 year seal transmitte, strap  3 year adult transmitte, strap  1 year seal transmitte, strap  1 year seal transmitte, strap  2 year seal transmitte, strap  3 year adult transmitte, strap  1 year seal transmitte, strap  2 year seal transmitte, strap  3 year adult transmitte, strap  1 year seal transmitte, strap  2 year seal transmitte, strap  3 year adult transmitte, s	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2018 6/1	SIL	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	11,001 2,080 8,283 4,539 2887 2887 1,630 1,703 1,630 1,703 16,850 1,140 1,703 1,840 1,840 1,955 804 6,302 1,000 1,	2,200 416 1,657 908 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,600 1,248 4,971 2,724 1,74 1,74 1,74 1,74 1,74 1,74 1,74 1,7	2,200 416 1,657 908 \$8 \$75 1 1 1 6,511 1,156 112 1184 60 208 1,260 200 200 110 110 110 110 110 110 110 11	1.664 6.628 3.632 3.632 3.632 3.632 3.632 3.632 3.642 3.73 3.648 3.780 6.628 3.642 3.780 6.600 6	2,200 416 1,657 908 818 175	11,000 8,283 8,283 8,283 1,185	2
mputer Hardware imputer Software Control Landware imputer Software Control Landware imputer Software Control Landware imputer Hardware imputer Hardware imputer Hardware imputer Hardware imputer Software imputer Hardware Imputer Imputer Hardware Imputer	Lenovo Deckstop (d)  Backup (12) & Project Management 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 12 Microsoft Office Per (7)  Microsoft Office Per (7)  Microsoft Office Per (7)  Duthermy  Thermost Control  Electric Patient Lift Scale for Patient Lift Scale for Patient Lift Scale for Patient Lift Note Book, Microsoft Office Chromebook, Notebooks, Processor Printer, Desktop Gateway Security Bundle Gateway Security Bundle Gateway Security Bundle  E-Cepiert (70 at - 0)-Stast Use Tax Note Book, Microsoft Office Sales Use Tax Gateway Security Bundle Sales Use Tax  QUIPMENT 2017  Deliver 2 depend from Prospect to Torrington Isomosover  3 year adult transmitte, strap  1 year seal transmitte, strap  2 year seal transmitte, strap  3 year adult transmitte, strap  1 year seal transmitte, strap  2 year seal transmitte, strap  3 year adult transmitte, strap  1 year seal transmitte, strap  1 year seal transmitte, strap  2 year seal transmitte, strap  3 year adult transmitte, strap  1 year seal transmitte, strap  2 year seal transmitte, strap  3 year adult transmitte, strap  1 year seal transmitte, strap  2 year seal transmitte, strap  3 year adult transmitte, s	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2018 6/1	SIL	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	11,001 2,080 8,283 8,383 8,383 8,387 1,630 1,703 16,830 1,703 16,830 1,703 1,502 1,119 1,840 1,955 1,141 1,955 1,140 1,955 1,140 1,955 1,140 1,955 1,140 1,955 1,140 1,955 1,950 1,9	2,200 416 1,657 908 3 3 5 175 5,616 1,156	6,600 1,248 4,971 2,724 1,723 1,629 1,703 1,6850 39,712 2,31	2,200 416 1,657 908 98 98 175 1 1 1 2 184 60 112 184 60 206 200 200 110 7 110 7 117 701 117 701 119 119 119 119 119 119 119 119 119 1	1.664 3.632 3.632 3.632 3.632 4.6233 1.6300	2,200 416 1,657 490 838 175 1,156 1,156 1,126 1,126 200 200 200 200 200 200 31 315 701 119 111 119 119 119 119 119 119 119 1	11,000 8,283 8,283 8,283 1,683 1,683 1,703	299 6,931 1,10 1,10 1,10 2,00 2,00 2,00 2,20 2,2
miguted Hardware imputed Hardware impute	Lenovo Decktop (4)  Backup (12) & Forject Management 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab Cheel Sammer 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab Cheel Sammer 12 Unifi Wireless Access Points & Unifi 24-port Gigabite Hab Cheel Sammer 13 E-Copiers (Total – 6)  Datherny Thermonal Control Thermonal Control Scale for Patient Lift Scale for Patient Lift Scale for Patient Lift Note Book Microsoft Office Chromebook, Notebooks, Processor Printer, Decktop Gateway Security Blundle Gateway	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2018 6/1	SIL	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	11,001 2,080 8,283 8,283 288 288 288 288 288 288 288 288 288	2,200 416 1,657 908 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,600 1,248 4,971 2,724 1,74 1,74 1,74 1,74 1,74 1,74 1,74 1,7	2,200 416 1,657 908 93 175 11 1 1 1 1 1 1,156 1,156 1,156 1,156 1,150 208 1,200 200 100 100 177 38 3,305 111 180 9,025 208 154 179 190 177 111 180 9,025	1.664 6,628 3,632 2,632 1,632	2,200 416 1,657 908 38 175	11,000 8,283 8,283 8,283 8,383 8,383 8,375 1,703	290 6,93 6,6
compute flavoure Sales Use Tax Sales Use	Lenovo Decktop (4)  Backup (12) & Forject Management 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab Cheel Sammer 11 Unifi wireless Access Points & Unifi 24-port Gigabite Hab Cheel Sammer 12 Unifi Wireless Access Points & Unifi 24-port Gigabite Hab Cheel Sammer 13 E-Copiers (Total – 6)  Datherny Thermonal Control Thermonal Control Scale for Patient Lift Scale for Patient Lift Scale for Patient Lift Note Book Microsoft Office Chromebook, Notebooks, Processor Printer, Decktop Gateway Security Blundle Gateway	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2018 6/1	SIL	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	11,001 2,080 8,283 8,383 8,383 8,387 1,630 1,703 16,830 1,703 16,830 1,703 1,502 1,119 1,840 1,955 1,141 1,955 1,140 1,955 1,140 1,955 1,140 1,955 1,140 1,955 1,140 1,955 1,950 1,9	2,200 416 1,657 908 3 3 5 175 5,616 1,156	6,600 1,248 4,971 2,724 1,723 1,629 1,703 1,6850 39,712 2,31	2,200 416 1,657 908 98 98 175 1 1 1 2 184 60 112 184 60 206 200 200 110 7 110 7 117 701 117 701 119 119 119 119 119 119 119 119 119 1	1.664 3.632 3.632 3.632 3.632 4.6233 1.6300	2,200 416 1,657 490 838 175 1,156 1,156 1,126 1,126 200 200 200 200 200 200 31 315 701 119 111 119 119 119 119 119 119 119 1	11,000 8,283 8,283 8,283 1,683 1,683 1,703	290 6,93 6,73 6,73 6,73 6,73 6,73 6,73 6,73 6,7
compute Indovase Sales Use Tax Law Compute Indovase Compute Software Compute Software Compute Software Compute Software Compute Software Compute Indovase Compute Software Compute Indovase Sales Use Tax Sales Use Tax Sales Use Tax Indovase Sales Use Tax Indovase Sales Indovase Sales Use Tax Indovase Sales Indovase Sales Indovase Sales Indovase	Lenovo Deckstop (4) Backup (12) & Project Management 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab Check Samor 11 Unif wireless Access Points & Unif 24-pert Gigabite Hab Check Samor 12 COUPLES (12) COUPLES (13) COUPLES (14) COUPLES (14) COUPLES (14) COUPLES (15) COUPLES (15) COUPLES (16) C	4/1/2016 5/4/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2017 6/1/2018 6/1	SIL	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	11,001 2,080 8,283 4,539 288 4,539 288 4,539 287 11,630 1,703 16,830 1,703 16,830 1,100 1,000 1,	2,200 416 1,657 908 3 3 5 175 5,616 1,156	6,600 1,248 4,971 2,724 1,723 1,629 1,703 1,6850 39,712 2,31	2,200 416 1,657 908 98 98 175 1 1 1 2 184 60 112 184 60 206 200 200 110 7 110 7 117 701 117 701 119 119 119 119 119 119 119 119 119 1	1.664 3.632 3.632 3.632 3.632 4.6233 1.6300	2,200 416 1,657 490 838 175 1,156 1,156 1,126 1,126 200 200 200 200 200 200 31 315 701 119 111 119 119 119 119 119 119 119 1	11,000 8,283 8,283 8,283 1,683 1,683 1,703	22 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3

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

Name of Facility		Report for Year E		Page of		
RegalCare at Torrington,LLC	2354		9/30/2020			25   37
11. Property Questionnaire						
Part A						
Is the property either owned by the	e Facility	$\circ$	Yes	•	No	If "Yes," complete Part B.
or leased from a Related Party?*		0	1 68	•	INO	If "No," complete Part C.
*If any owner or operator of this faci						
business association to any person or	organization from w	hom bu	ildings are leased, then	it is considered a		
related party transaction.  Description			Total			
Date Land Purchased			Total	-		
Date Structure Completed						
3. If <b>NOT</b> 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 Pa	rties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing						
a. Type of Financing (e.g., fi	xed, variable)					
b. Date Mortgage Obtained						
c. Interest Rate for the Cost						
d. Term of Mortgage (number	· ·					
e. Amount of Principal Borro f. Principal balance outstand						
Complete if Mortgage was I During Current Cost Ye						
E CD: : / C						
g. Type of Financing (e.g., financing) h. Date of Refinancing	xed, variable)					
i. New Interest Rate						
j. Term of Mortgage (number	r of years)					
k. Amount of Principal Borro						
Principal Outstanding on 1						
Part C - Arms-Length Leas	es for Real Prop	erty I	mprovements On	ly		
Name and Address of Lesson	r	Proj	perty Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Independence Senior Holdings LLC, 13	Freedom Build	ling		03/04/16	20 Years	181,800
Drive, lakewood, NJ 08707						
				+		
						<u> </u>

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 Y	ear Ended		Page of
RegalCare at Torrington,LLC	2354		9/30/2020			26   37
T <sub>4</sub>			T-4-1	CCNII	DIING	(S
12. Interest	em		Total	CCNH	RHNS	(Specify)
A. Building, Land Impro	vement & Non-Movahl	le				
Equipment	venient & ron woved					
1. First Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage		<u> </u>				
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 Inform	ation					
1. Original Loan Am	ount	\$				
2. Loan Origination l	Date					
3. Interest Rate %						
4. Term						
5. CHEFA Interest E	xpense					
12 B7. Total Building Interest E	(xpense (A1 - A4 + B5	5) \$				
			(Car	rv Subtotals t	forward to v	ert nage)

(Carry Subtotals forward to next page)

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

Name of Facility	License No.			Report for Ye	ear Ended		Page	of
RegalCare at Torrington,LLC	2354			9/30/2020	ar Ended		27	37
reguleure at Tollington,EEC								
Ite	em			Total	CCNH	RHNS	(Spec	ifv)
Title		ls Bro	ught Forward:		CCIVII	MINS	(Spec	,11y <i>)</i>
12. C. Movable Equipment	Sucrou	no Bro	ugni i oi wara.					
1. Automotive Equipmen	nt		\$					
A. Item		Rate	Amount					
Lender				-				
Address of Lender								
2. Other (Specify)			\$					
A. Item	1	Rate	Amount					
Lender				+				
Lender								
Address of Lender				-				
radiess of Bondor								
B. Item	I	Rate	Amount	1				
Lender	ļ		!					
Address of Lender								
12. C. 3. Total Movable Equip	ment Interest							
Expense (C1 + 2)			\$					
12. D. Other Interest Expense (S			\$	45,741	45,741			
Various Interest Expense	es							
12	12D7 + 12G2 +	12D)	Ф.	45.741	45.741			
13. <i>Total All Interest Expense</i> (1) 14. Insurance	12D/ + 12C3 +	120)	\$	45,741	45,741			
T 7	uildinge only)		\$	9,353	9,353			
<ul><li>a. Insurance on Property (b)</li><li>b. Insurance on Automobile</li></ul>			<u> </u>		9,333			
c. Insurance other than Prop		ied abo					+	
1. Umbrella ( <i>Blanket Co</i>		icu auc	\$					
2. Fire and Extended Co			\$					
3. Other ( <i>Specify</i> )	, 51450		\$		44,442			
General Liability, EP	LI, Surety Bon	d	Ψ	11,112	71,112			
	, = == 30 <b>, 2</b> 011							
14d. Total Insurance Expenditur	es~(14a+b+a)	c)	\$	53,795	53,795			
15. Total All Expenditures (A-1)	3 thru C-14)		\$		8,251,095			

## D. Adjustments to Statement of Expenditures

	e of Fa Care	-	rington,LLC	Lic	eense No. 2354	Report for Yea 9/30/2020	r Ended	Page 28	of   37
noga	Carc	at 101	ingion,DDC	1	Total	7,30,2020		20	<u> </u>
Ttom	Page	T :			Amount of				
No.	_	No.	Itam Description		Decrease	CCNH	DIINC	(Sm.)	.: <b>:</b> :.)
			Item Description		Decrease	CCNH	RHNS	(Spe	cify)
	10 - 5	atari	es and Wages	Φ					
1.			Outpatient Service Costs	\$					
2.			Salaries not related to Resident Care	\$					
3.			Occupational Therapy	\$	26.440	26.440			
4.	10 1		Other - See attached Schedule	\$	36,449	36,449			_
	13 - I	rofes	sional Fees	4					
5.			Resident Care Physicians **	\$					
6.	13	B10a	Occupational Therapy	\$	219,475	219,475			
7.			Other - See attached Schedule	\$	18,872	18,872			
	s 15 &	: 16 -	Administrative and General						
8.			Discriminatory Benefits	\$					
9.	15	1c	Bad Debts	\$					
10.			Accounting	\$					
10a.			Legal	\$	4,847	4,847			
11.			Telephone	\$					
12.			Cellular Telephone	\$					
13.			Life insurance premiums on the life						
			of Owners, Partners, Operators	\$					
14.			Gifts, flowers and coffee shops	\$					
15.			Education expenditures to colleges or						
			universities for tuition and related costs						
			for owners and employees	\$					
16.			Travel for purposes of attending						
			conferences or seminars outside the						
			continental U.S. Other out-of-state						
			travel in excess of one representative	\$					
17.			Automobile Expense (e.g. personal use)	\$					
18.	16	m2/3	Unallowable Advertising *	\$	15,610	15,610			
19.			Income Tax / Corporate Business Tax	\$	· · ·				
20.	16	m10	Fund Raising / Contributions	\$					
21.			Unallowable Management Fees	\$					
22.			Barber and Beauty	\$		†			
23.			Other - See attached Schedule	\$	55,961	55,961			
	18 - 1	Dietar	y Expenditures	*		22,5 31			
24.			Meals to employees, guests and others						
			who are not residents	\$					
Ρασρ	19 <b>-</b> 1	aund	ry Expenditures	+					
25.	1, L		Laundry services to employees, guests						
23.			and others who are not residents	\$					
Page	20 - 1	Inner	keeping Expenditures	Ψ					
26.	40 - I	ivuse	Housekeeping services to employees, guests						
∠0.				¢					
			and others who are not residents	\$	251 214	251 214			
			Subtotal (Items 1 - 26)	\$	351,214	351,214			

<sup>\*</sup> All except "Help Wanted".

(Carry Subtotal forward to next page)

<sup>\*\*</sup> 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	C	CNH	RHNS	(Specify)
10	12n	Marketing Salary	\$	36,449		
<b>Total Othe</b>	r Salaries A	adjustment	\$	36,449	\$ -	\$ -

\_\_\_\_\_

### **Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	(	CCNH	RHNS	(Spec	ify)
13	B12o	IV Insertion Nurse	\$	571			
13	B12o	Respiratory Therapist	\$	18,301			
			·				
<b>Total Othe</b>	r Fees Adji	istments	\$	18,872	\$ -	\$	-

\_\_\_\_\_

### Schedule of Other A&G Adjustments

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

\_\_\_\_\_

### RegalCare at Torrington, LLC September 30, 2020 Benefits Disallowance

Pg. 28a

8,983 Page 28 attachment

### **Marketing Benefits Disallowance**

Marketing Benefits Disallowed

Marketing Salary	36,449 Page 10
Total Salaries	4,280,076 <b>TB Linked</b>
Percent to Total Salaries	0.85%
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,054,848 TB Linked

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

			D. Adjustments to Statemen					
Nam	e of Fa	acility		Lic	ense No.	Report for Y	ear Ended	Page of
Rega	lCare	at Tor	rington,LLC		2354	9/30/2020		29   37
					Total			
Item	Page	Line			Amount of			
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$	351,214	351,214		
Page	20 - I	Reside	ent Care Supplies***					
27.	20	5a2	Prescription Drugs	\$	147,335	147,335		
28.	20	5d	Ambulance/Limousine	\$				
29.	20	5f	X-rays, etc	\$	4,334	4,334		
30.	20	5h	Laboratory	\$	18,372	18,372		
31.			Medical Supplies	\$				
32.	20	5e2	Oxygen (non emergency)	\$	7,892	7,892		
33.			Occupational Therapy	\$				
34.			Other - See Attached Schedule	\$	8,384	8,384		
Page	22 - N	Maint	enance 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 - I	nsura	nce					
40.			Mortgage Insurance	\$				
41.			Property Insurance	\$				
Othe	r - Mi	scella	neous					
42.			Other - Indirect	\$				
43.			Interest Income on Account Rec.	\$				
44.			Other - Miscellaneous Administrative	\$	110	110		
45.			Management Fees Direct	\$				
46.			Management Fees Indirect	\$				
47.			Other - Direct	\$				
Not I	For Pr	ofit P	roviders Only					
48.			Building/Non Movable Eq. Depreciation					
			Unallowable Building Interest -					
			See Attached Schedule	\$				
49.	Total	Amo	unt of Decrease (Items 1 - 48)	\$	542,969	542,969		

<sup>\*\*\*</sup> 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	CC	NH	RHNS	(Specify)
20	51	Non-Allowable Medical Supplies	\$	5,963		
20	51	Cable Television Disallowance(See Attachment)	\$	2,421		
<b>Total Othe</b>	r Ancillary	Costs	\$	8,384	\$ -	\$ -

### **Schedule of Excess Movable Equipment Depreciation**

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

### Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CC	CNH	RHNS	(Specify)
22	8a	Amortization Expense	\$	5,328		
<b>Total Other</b>	Total Other Property Adjustments		\$	5,328	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Othe</b>	Total Other Adjustments		\$ -	\$ -	\$ -

#### Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CC	NH	RHNS	(Specify)
30	IV 8	Other Rev>Misc.	\$	20		
30	IV 8	Other Rev>Medical Records	\$	90		
<b>Total Othe</b>	Total Other Adjustments		\$	110	\$ -	\$ -

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Othe</b>	r Adjustme	nts	\$ -	\$ -	\$ -

### Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unal	lowable Bui	lding Interest	\$ -	\$ -	\$ -

## Pg. 29b

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

	<u>Amount</u>			
Total Cable TV Expense acct #80-232-00	\$	6,021 TB Linked		
M 41 AU 11	Ф	200		
Monthly Allowable amount	\$	300		
Months in Year		12		
% of Actual Days in Cost Year (365 Days)		100%		
Total Allowable Cost	\$	3,600		
Disallowed Cable TV		2.421		
Distillence Cubic 1 v	Ψ	<b>4</b> 9 1 <b>4</b> 1		

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

CSP-30 Rev.10/2005

### F. Statement of Revenue

Name of Facility RegalCare at Torrington,LLC	Report for Year Ended 9/30/2020			Page of 30   37		
	(tem		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine C						(1 )/
1. a. Medicaid Residents (CT only)		\$	4,249,613	4,249,613		
b. Medicaid Room and Board Co	ntractual Allowance **	\$	.,2.,,015	.,2 .,,015		
2. a. Medicaid ( <i>All other states</i> )	The water	\$				
b. Other States Room and Board	Contractual Allowance **	\$				
3. a. Medicare Residents (all inclus		\$	2,979,837	2,979,837		
b. Medicare Room and Board Co	,	\$	(26,438)	(26,438)		
4. a. Private-Pay Residents and Oth		\$	815,070	815,070		
b. Private-Pay Room and Board C		\$	(858)	(858)		
II. Other Resident Revenue	The ware	Ψ	(000)	(000)		
a. Prescription Drugs - Medicare		\$	127,278	127,278		
b. Prescription Drugs - Medicare	Contractual Allowance **	\$	(127,278)	(127,278)		
c. Prescription Drugs - Non-Med		\$	(121,210)	(121,210)		
d. Prescription Drugs - Non-Med		\$				
2. a. Medical Supplies - Medicare	icare Contractual Allowance	\$				
b. Medical Supplies - Medicare C	Contractual Allowance **	\$				
c. Medical Supplies - Non-Medic		\$				
d. Medical Supplies - Non-Medic		<u> </u>				
3. a. Physical Therapy - Medicare	are Contractual Allowance	<u> </u>	252.009	353,098		
b. Physical Therapy - Medicare C	Santus atual Allayranaa **	<u> </u>	353,098	(248,728)		
c. Physical Therapy - Non-Medic		<u> </u>	(248,728)			
d. Physical Therapy - Non-Medic		<u> </u>	92,318	92,318		
4. a. Speech Therapy - Medicare	are Contractual Allowance	<u> </u>	(79,094) 51,966	(79,094) 51,966		
b. Speech Therapy - Medicare Co	enterestrical Allervience **	<u> </u>	r r	, in the second		
c. Speech Therapy - Non-Medica		<u> </u>	(37,811)	(37,811) 18,414		
d. Speech Therapy - Non-Medica		<u> </u>	18,414	, in the second		
5. a. Occupational Therapy - Medica		<u> </u>	(15,014)	(15,014) 305,027		
b. Occupational Therapy - Medic		<u> </u>	305,027	, in the second		
			(230,942)	(230,942)		
c. Occupational Therapy - Non-N	Medicare Contractual Allowance **	\$ \$	73,765	73,765		
6. a. Other (Specify) - Medicare	Wedicare Contractual Allowance		(63,985)	(63,985)		
b. Other (Specify) - Non-Medicar		\$ \$	i i	2,185		
III. Total Resident Revenue (Section I.		\$	21,142	21,142		
`	thru Section II.)	Ф	8,259,565	8,259,565		
IV. Other Revenue*		_				
1. Meals sold to guests, employees &	t others	\$				
2. Rental of rooms to non-residents		\$				
3. Telephone		\$				
4. Rental of Television and Cable Se	ervices	\$				
5. Interest Income (Specify)		\$	(6)	(6)		
6. Private Duty Nurses' Fees		\$				
7. Barber, Coffee, Beauty and Gift s	hops	\$				
8. Other ( <i>Specify</i> )		\$	110	110		
V. Total Other Revenue (1 thru 8)		\$	104	104		
VI. Total All Revenue (III+V)		\$	8,259,669	8,259,669		

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

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

### **Schedule of Other Resident Revenue - Medicare**

### Related Exp

Page Ref	Description	CCNH		RHNS	(Speci	ify)
			0			
30 II 6a	Other Ancillary Rev>Medicare B	\$ 2,15	52			
30 II 6a	Other Rev>Part B>Medicare Cost Report	\$ 2	21			
30 II 6a	Revenue Adjustments>Medicare A	\$	12			
<b>Total Othe</b>	er Resident Revenue - Medicare	\$ 2,18	85	\$ -	\$	-

#### Schedule of Other Non-Medicare Resident Revenue

### Related Exp

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

### **Interest Income**

#### Account

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

Schedule of Other Revenue

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

### G. Balance Sheet

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

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

Page Ref Line  31   A8  32   A8  33   A8  Total Other Curr  Total Other Other  Total Other	Current Assets (itemized) Page 31 Line A8  of Description  Due Form Old Owner  Due To(From)>Saugus  Due To(From)>Wedicaid  Due To(From)>Other L&E  Due To(From)>Old Owner  It Assets (Itemize)  of Description  Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  of Description	\$ 74 \$ 120 \$
31 A5 31 A5 31 A5 31 A5 Schedule of Other Page Ref Line 31 A8 A12 A13 A12 A14 A15 A16 A16 A17 A17 A17 A17 A18	Taxes Workers Comp  Buses  Current Assets (itemized) Page 31 Line A8  If Description Due From Old Owner Due To(From)>Medicaid Due To(From)>Vendor Due To(From)>Old Fuel Due To(From)>Old Owner  Due To(From)>Old Owner  Assets (Itemize)  Fixed Assets (Itemize)  Poscription Rounding  Rounding  Assets Page 32 Line D7  If Description	\$ 15 \$ 78 \$ 120 \$ 120 \$ 120 \$ 120 \$ 173
Schedule of Other  Page Ref Line  31   A8  32   A8  Gotal Other Curr  Cochedule of Other  Cochedule of Other  Cochedule of Other  Cochedule of Notes  Cochedule of Notes  Cochedule of Notes  Cochedule of Other  Cochedul	Current Assets (itemized) Page 31 Line A8  f Description  Due For(From)>Saugus  Due To(From)>Medicaid  Due To(From)>Other L&E  Sixed Assets (Itemize)  Fixed Assets (Itemize) Page 31 Line B9  of Description  Rounding  Rounding  Assets Page 32 Line D7  of Description	\$ 120 \$ 74 \$ 5 \$ 89 \$ 5 \$ 9 \$ 5 \$ 5 \$ 9 \$ 5 \$ 5
Schedule of Other  age Ref Line  31   A8  32   A8  33   A8  34   A8  35   A8  36   A8  37   A8  38   A8  39   A8  30   A8  30   A8  30   A8  30   A8  30   A8  31   A8  32   A8  33   A8  34   A8  35   A8  36   A8  37   A8  38   A8  38   A8  39   A8  30   A8  31   A	Current Assets (itemized) Page 31 Line A8  of Description  Due Form Old Owner  Due To(From)>Saugus  Due To(From)>Wedicaid  Due To(From)>Other L&E  Due To(From)>Old Owner  It Assets (Itemize)  of Description  Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  of Description	\$ 74 \$ \$ \$ \$ 89 \$ \$ \$ \$ 9 \$ \$ \$ \$ \$ \$ 173
chedule of Other age Ref Line 31   A8	Current Assets (itemized) Page 31 Line A8  of Description  Due Form Old Owner  Due To(From)>Saugus  Due To(From)>Wedicaid  Due To(From)>Other L&E  Due To(From)>Old Owner  It Assets (Itemize)  of Description  Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  of Description	\$ 74 \$ \$ \$ \$ 89 \$ \$ \$ \$ 9 \$ \$ \$ \$ \$ \$ 173
chedule of Other age Ref Line 31   A8	Current Assets (itemized) Page 31 Line A8  of Description  Due Form Old Owner  Due To(From)>Saugus  Due To(From)>Wedicaid  Due To(From)>Other L&E  Due To(From)>Old Owner  It Assets (Itemize)  of Description  Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  of Description	\$ 74 \$ \$ \$ \$ 89 \$ \$ \$ \$ 9 \$ \$ \$ \$ \$ \$ 173
Page Ref Line  31   A8  32   A8  33   A8  34   A8  36   Cotal Other Curr  Cotal Othe	f Description  Due Form Old Owner  Due To(From)>Saugus  Due To(From)>Medicaid  Due To(From)>Other L&E  Due To(From)>Other L&E  Due To(From)>Old Owner  It Assets (Itemize)  Fixed Assets (Itemize) Page 31 Line B9  f Description  Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  of Description	\$ \$ 89 \$ \$ \$ 9 \$ \$ \$ \$ 9 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Page Ref Line  31   A8  32   A8  33   A8  34   A8  36   Cotal Other Curr  Cotal Othe	f Description  Due Form Old Owner  Due To(From)>Saugus  Due To(From)>Medicaid  Due To(From)>Other L&E  Due To(From)>Other L&E  Due To(From)>Old Owner  It Assets (Itemize)  Fixed Assets (Itemize) Page 31 Line B9  f Description  Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  of Description	\$ \$ 89 \$ \$ \$ 9 \$ \$ \$ \$ 9 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
31 A8 Gotal Other Curr  Schedule of Other  Coral Other Curr  Cotal Other Asse	Due To(From)>Saugus Due To(From)>Medicaid Due To(From)>Vendor  Due To(From)>Other L&E  Due To(From)>Old Owner  It Assets (Itemize)  Fixed Assets (Itemize) Page 31 Line B9  If Description  Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  If Description	\$ \$ 89 \$ \$ \$ 9 \$ \$ \$ \$ 9 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
31   A8 32   A8 33   A12 33   A12 33   A12 33   A12	Due To(From)>Medicaid Due To(From)>Vendor Due To(From)>Vendor Due To(From)>Old Owner  It Assets (Itemize)  Pixed Assets (Itemize) Page 31 Line B9  If Description Rounding  Rounding  Assets Page 32 Line D7  If Description	\$ 89 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5
31 A8	Due To(From)>Vendor Due To(From)>Other L&E Due To(From)>Old Owner  It Assets (Itemize)  Fixed Assets (Itemize) Page 31 Line B9  If Description Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  If Description	\$ \$ 9 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
31 A8  Fotal Other Curr  Schedule of Other  Page Ref Line  Fotal Other Other  Schedule of Other  Page Ref Line  Fotal Other Asse  Schedule of Notes  Page Ref Line  Fotal Notes Payal  Schedule of Other  33 A12  33 A12	Due To(From)-Old Owner  It Assets (Itemize)  Tixed Assets (Itemize) Page 31 Line B9  If Description Rounding  Rounding  Assets Page 32 Line D7  If Description  Assets Page 33 Line D7  If Description	S 173
Fotal Other Curr Schedule of Other Page Ref Line Fotal Other Other Page Ref Line Fotal Other Asse	it Assets (Itemize)  Fixed Assets (Itemize) Page 31 Line B9  If Description Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  If Description  ayable (Itemize) Page 33 Line A2	S 173
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Fotal Other	f Description  Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  of Description  ayable (Itemize) Page 33 Line A2	S
Fotal Other	f Description  Rounding  Fixed Assets (Itemize)  Assets Page 32 Line D7  of Description  ayable (Itemize) Page 33 Line A2	S
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Fotal Other Asse  Schedule of Notes  Page Ref Line  Fotal Other Asse  Schedule of Notes  Page Ref Line  Fotal Notes Payal  Schedule of Other  33 A12  33 A12	Assets Page 32 Line D7  of Description  ayable (Itemize) Page 33 Line A2	S
Fotal Other Asse  Schedule of Notes  Page Ref Line  Fotal Other Asse  Schedule of Notes  Page Ref Line  Fotal Notes Payal  Schedule of Other  Asserting Asse	Assets Page 32 Line D7  of Description  ayable (Itemize) Page 33 Line A2	S
Fotal Other Asse  Schedule of Notes  Page Ref Line  Fotal Other Asse  Schedule of Notes  Page Ref Line  Fotal Notes Payal  Schedule of Other  33 A12  33 A12	Assets Page 32 Line D7  of Description  ayable (Itemize) Page 33 Line A2	S
Fotal Other Asse  Schedule of Notes  Page Ref Line  Fotal Other Asse  Schedule of Notes  Page Ref Line  Fotal Notes Payal  Schedule of Other  33 A12  33 A12	Assets Page 32 Line D7  of Description  ayable (Itemize) Page 33 Line A2	S
Page Ref Line  Total Other Asse  Schedule of Notes  Page Ref Line  Total Notes Payal  Schedule of Other  Page Ref Line  33 A12  33 A12	f Description  ayable (Itemize) Page 33 Line A2	S
Fotal Other Asse Schedule of Notes Page Ref Line  Total Notes Payal  Schedule of Other  Page Ref Line  33   Al 2  33   Al 2	ayable (Itemize) Page 33 Line A2	\$
Fotal Notes Payal  Fotal Notes Payal  Schedule of Other  33   Al 2  33   Al 2		S
Fotal Notes Payal  Fotal Notes Payal  Schedule of Other  33   Al 2  33   Al 2		S
Fotal Notes Payal  Fotal Notes Payal  Schedule of Other  33 Al2  33 Al2		S
Schedule of Notes Page Ref Line  Total Notes Payal  Total Notes Payal  Schedule of Other  33   A12  33   A12		S
Schedule of Notes Page Ref Line  Total Notes Payal  Total Notes Payal  Schedule of Other  33   A12  33   A12		S
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Page Ref Line  Total Notes Payal  Total Notes Payal  Schedule of Other  33 A12  33 A12		
Schedule of Other Page Ref Line 33 A12 33 A12		
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Schedule of Other Page Ref Line 33 A12 33 A12		
Schedule of Other Page Ref Line 33 A12 33 A12		s
Page Ref Line  33   A12  33   A12		3
33 A12 33 A12	Current Liabilities (Itemize) Page 33 Line A12	
33 A12	f Description	
	Deferred Revenue>Medicare>COVID19  Deferred Revenue>Medicaid>COVID19	\$ 517 \$ 280
Total Other Curr	Selection (Medicals COVID)	200
Total Other Curr		
	t Liabilities (Itemize)	\$ 798
	ong-Term Liabilities (Itemize) Page 34 Line B4	
Page Ref Line	Due To/(From)>Salmon Brook	\$
33 A12 33 A12	Due To/(From)>TSM Holdings Due To/(From)>Maplewood	\$ 1 \$ 8
33 A12	Due To/(From)>Mapiewood Due To/(From)>Twin Oaks	\$ 8 \$ 3
33 A12	Due To/(From)>Norwich	S 1
33 A12 33 A12		\$ 2 \$ 5
33 A12	Due To/(From)>HMO Due To/(From)>Hospice	\$ 44
33 A12	Due To/(From)>Hospice Due To/(From)>Regal Realty	\$ 1
	Due To/(From)>Hospice	
Fotal Other Curr	Due To/(From)>Hospice Due To/(From)>Regal Realty	

# G. Balance Sheet (cont'd)

Nam	e of	f Facility	License No.	Report for Year Ended		Page of
Rega	lCa	are at Torrington,LLC	2354	9/30/2020		32   37
			Account			Amount
				Total Brought Forward	\$	3,455,134
C.	Le	easehold or like property recorde	ed 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	\$	
		Minor Equipment-Not Deprec			\$	
C-8		otal Leasehold or Like Properti	es (C1 thru 7)		\$	
D.	Inv	vestment and Other Assets				
	1.	Deferred Deposits			\$	10,402
		Escrow Deposits			\$	
	3.	Organization Expense	*Historical Cost	26,642		
			Accum. Depreciation	23,978 Net	\$	2,664
		Goodwill (Purchased Only)			\$	566,219
	5.	Investments Related to Reside	nt Care ( <i>itemize</i> )		\$	
					4	
			•	T		10665
	6.	Loans to Owners or Related Pa			\$	196,659
		Name and Address	Amount	Loan Date	-	
		Dua Ta/(Fram)>NH WH				
		Due To/(From)>NH, WH,	106.650	Von		
	7	WB, NL, Fairview Other Assets ( <i>itemize</i> )	196,659	var	\$	
	/.	Other Assets (nemize)			Þ	
					1	
		See Schedule				
D-8	To	otal Investments and Other Ass	ets (Lines D1 thru 7)		\$	775,944
		otal All Assets (Lines A9 + B10	,		\$	4,231,078
J.).	- 0	Emiliary Bio	20 20)		Ψ	7,231,070

<sup>\*</sup> 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 Fac	•		License No.	-	r Year En	ded		Page	of
RegalCare at	Torr	ington,LLC	2354	9/30/202	0			33	37
			Account					Amo	unt
Liabilities									
A.	Cu	rrent Liabilities							
	1.	Trade Accounts Payable					\$		610,109
	2.	Notes Payable (itemize)					\$		823,300
		PPP Loan>COVID19			823,300				
		See Schedule							
	3.	Loans Payable for Equipm	ent (Current nortic	m) (itamiza)			\$		
	٥.	Name of Lender	Purpose		ount	Date Due	Ψ		
		Name of Lender	Turpose	Ain	ount	Daic Duc			
	4.	Accrued Payroll (Exclusive	e of Owners and/or	· Stockholders	only)		\$		119,650
	5.	Accrued Payroll (Owners of	and/or Stockholder	s only)			\$		
	6.	Accrued Payroll Taxes Pay	able				\$		
	7.	Medicare Final Settlement	Payable				\$		(15,881)
	8.	Medicare Current Financin	ig Payable				\$		
	9.	Mortgage Payable (Curren	nt Portion)				\$		
	10.	Interest Payable (Exclusive	e of Owner and/or	Related Parties	s)		\$		
	11.	Accrued Income Taxes*					\$		
	12.	Other Current Liabilities (a	itemize)				\$		998,312
		Accrued Expenses	10	2,100 Year End Ad	djustments	3,037			
		Tamkar Brokerage Fee		3,330 Workers Co	mp	77,475			
		Capital Lease>Copier		7,661) Health Insur	ance	10,557			
		Insurance		1,473 See Schedul	e	798,001			
A-13.	. To	tal Current Liabilities (Lin	es A1 thru 12)				\$		2,535,490

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

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

CSP-34 Rev. 6/95

# G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended		Page	of
RegalCare at Torrington,LLC	2354	9/30/2020			34	37
	Account				Am	ount
		Total Broug	tht Forward:			2,535,490
Liabilities (cont'd)						
B. Long-Term Liabilities						
Loans Payable-Equipment (		1	1	\$		
Name of Lender	Purpose	Amount	Date Due			
2. Mortgages Payable				\$		
	atad Parties (itamira)			\$		1,172,971
Name and Address of Lender			Ф		1,1/2,9/1	
Ivalile and Address of Lender	Amount	Loan D	raic			
D. T.D. DC						
Due To>Pros, RC,						
Employee, SP, GW, Eli	1 172 071					
Mirlis	1,172,971					
				Φ.		
4. Other Long-Term Liabilitie	s (itemize)			\$		69,167
0.01.11		(0.1/F				
See Schedule	L' D14 4	69,167		¢.		1 242 120
B-5. Total Long-Term Liabilities (C. Total All Liabilities (Lines A-				\$ \$		1,242,138
C. Total All Liabilities (Lines A-	13 · D-3)			Þ		3,777,628

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

	ne of Facility	License No.			ear Ended		age	of
Reg	alCare at Torrington,LLC	2354	9/3	0/2020		3		37
A.	Reserves	Account					Amou	nt
A.		•						
	1. Reserve for value of leased	and				\$		
	2. Reserve for depreciation val	ue of leased buildi	ngs and	appurten	ances			
	to be amortized					\$		
	3. Reserve for depreciation val	ue of leased person	nal prop	erty (Equ	ity)	\$		
	4. Reserve for leasehold real p	roperties on which	fair ren	tal value i	s based	\$		
	5. Reserve for funds set aside a	as donor restricted				\$		
	6. Total Reserves					\$		
В.	Net Worth							
	1. Owner's Capital					\$		(1,891)
	2. Capital Stock					\$		
	3. Paid-in Surplus					\$		
	4. Treasury Stock					\$		
	5. Cumulated Earnings					\$		447,107
	6. Gain or Loss for Period	10/1/20	019	thru	9/30/2020	\$		8,234
	7. Total Net Worth					\$		453,450
C.	Total Reserves and Net Worth					\$		453,450
D.	Total Liabilities, Reserves, and	Net Worth				\$		4,231,078

CSP-36 Rev. 6/95

## H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year	Ended	Page	of
RegalCare at Torrington,LLC	2354	9/30/2020		36	37
5 5 7	Account				mount
A. Balance at End of Prior Period as		f 09/30/2019	\$		446,905
B. Total Revenue (From Statement of			\$		8,259,669
C. Total Expenditures (From Statem			\$		8,251,435
D. Net Income or Deficit			\$		8,234
E. Balance			\$	1	455,139
F. Additions					
<ol> <li>Additional Capital Contribute</li> </ol>	d ( <i>itemize</i> )				
Expenses Per Pg 27	\$8,251,095				
F/S vs C/R Depre.	\$340				
Total Expenditures	\$8,251,435				
2. Other (itemize)					
Prior Period Adjustment		(1,689)			
F-3. Total Additions			\$	•	(1,689)
G. Deductions			Φ	)	(1,009)
Deductions     Drawings of Owners/Operator	rs/Partners (Snecify	)	\$		
Name and Address (No., City	`	Title	Amount		
rvanic and radices (ivo., cu)	v, Siaic, Lip j	Title	7 timount		
2. Other Withdrawings (Specify)			\$		
Purpose		Amou	-		
Turpose		Amo	ant		
			- 1		
3. Total Deductions			\$	,	
H. Balance at End of Period	09/30	0/20			453,450
11. Dannice in Bhu of I criou	09/30	JI ZU	1	1	433,430

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

Name of Facility License No. Report for Year Ended Page					of			
Regal	Care at Torrington,LLC	2354	9/30/2020	37	37			
		Check appropriate category						
☐ Chronic and Convalescent Nursing Home only (CCNH) ☐ Rest Home with Nursing Supervision only (RHNS) ☐ (Specify)								
	]	Preparer/Reviewer Certifica	tion					
	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.							
Signat	ure of Preparer	Title	Date Signed					
	•							
Printed	1 Name of Preparer							
Matt E	Bavolack							
Addre	s Address		Phone Number	Phone Number				
555 Lo	ong Wharf Dr. 8th Floor, New Haven, C	203-781-9600						
Contac	cted Person Regarding Additional Infor	mation Needed Regarding This Report	Phone Number					
	/ Krupenia	732-961-8575						
Contac	et Email Address							
tzippyl	k@ltccs.com							

#### **ACCOUNTANTS' CONSULTING REPORT**

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

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

This report is intended solely for the information and use of the management of RegalCare at Torrington, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

#### **MARCUM LLP**

New Haven, CT February 4, 2021

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

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

Account	Description	ADJ JE Ref#	RJE	FINAL
		9/30/2020		9/30/2020
27-000-40	Due To/(From)>Salmon Brook	(963.00)		(963.00)
27-000-77	Due To/(From)>TSM Holdings	(1,159.00)		(1,159.00)
27-000-78	Due To/(From)>Maplewood	(8,339.00)		(8,339.00)
27-000-82	Due To/(From)>Saugus	98.00		98.00
27-000-83	Due To/(From)>Twin Oaks	(3,246.00)		(3,246.00)
27-000-88	Due To/(From)>New Haven	171,886.00		171,886.00
27-000-89	Due To/(From)>Prospect	(92,835.00)		(92,835.00) 4,594.00
27-000-90 27-000-91	Due To/(From)>West Haven Due To/(From)>Waterbury	4,594.00 6,278.00		4,594.00 6,278.00
27-000-91	Due To/(From)>Regal Care Management Group	18,285.00		18,285.00
27-000-93	Due To/(From)>RC Holdings	(1,109,665.00)		(1,109,665.00)
27-000-95	Due To/(From)>Norwich	(1,363.00)		(1,363.00)
27-000-96	Due To/(From)>New London	(4,786.00)		(4,786.00)
27-102-00	Due To/(From)>Medicare A	15,881.00		15,881.00
27-105-00	Due To/(From)>HMO	(2,715.00)		(2,715.00)
27-109-00	Due To/(From)>Hospice	(5,491.00)		(5,491.00)
27-111-00	Due To/(From)>Medicaid	89,448.00		89,448.00
27-152-00	Due To/(From)>Employee	(7,644.00)		(7,644.00)
27-169-00	Due To/(From)>Regal Realty	(44,663.00)		(44,663.00)
27-172-00 27-174-00	Due To/(From)>Vendor Due To/(From)>Other L&E	( <mark>371.00)</mark> 9,237.00		(371.00) 9,237.00
27-174-00	Due To-Patient Spend Down	(1,228.00)		(1,228.00)
27-315-00	Due To/(From)>Fairview at Southport	(1,276.00)		(1,276.00)
27-316-00	Due To/(From)>Fairview at Greenwich	(26.00)		(26.00)
27-317-00	Due To/(From)>Fairview Management	402.00		402.00
27-400-00	Due to/(from)>Eli Mirlis	38,475.00		38,475.00
28-127-00	Due To>Old Owner	445.00		445.00
30-000-00	Retained Earnings	(447,107.00)		(447,107.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	1,891.00		1,891.00
40-102-00	Room & Board Revenue>Medicare A	(2,979,837.00)		(2,979,837.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	26,438.00		26,438.00
40-104-00 40-105-00	Room & Board Revenue>Private Room & Board Revenue>HMO	(579,534.00) (97,556.00)		(579,534.00) (97,556.00)
40-105-00	Room & Board Revenue>HMO>Sequester	858.00		858.00
40-109-00	Room & Board Revenue>Hospice	(137,980.00)		(137,980.00)
40-111-00	Room & Board Revenue>Medicaid	(4,242,701.00)		(4,242,701.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(6,912.00)		(6,912.00)
41-102-00	Pharmacy Rev>Medicare A	(127,278.00)		(127,278.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	127,278.00		127,278.00
42-102-00	PT Revenue>Medicare A	(248,728.00)		(248,728.00)
42-102-01	PT Revenue>Medicare A>C/A	248,728.00		248,728.00
42-103-00	PT Revenue>Medicare B	(104,370.00)		(104,370.00)
42-104-00	PT Revenue>Private	(161.00)		(161.00)
42-105-00	PT Revenue>HMO	(13,063.00)		(13,063.00)
42-111-00 42-111-01	PT Revenue>Medicaid PT Revenue>Medicaid>C/A	(79,094.00) 79,094.00		(79,094.00) 79,094.00
43-102-00	OT Revenue>Medicare A	(230,942.00)		(230,942.00)
43-102-01	OT Revenue>Medicare A>C/A	230,942.00		230,942.00
43-103-00	OT Revenue>Medicare B	(74,085.00)		(74,085.00)
43-104-00	OT Revenue>Private	(4,446.00)		(4,446.00)
43-105-00	OT Revenue>HMO	(5,334.00)		(5,334.00)
43-111-00	OT Revenue>Medicaid	(63,985.00)		(63,985.00)
43-111-01	OT Revenue>Medicaid>C/A	63,985.00		63,985.00
44-102-00	ST Revenue>Medicare A	(37,811.00)		(37,811.00)
44-102-01	ST Revenue>Medicare A>C/A	37,811.00		37,811.00
44-103-00	ST Revenue>Medicare B	(14,155.00)		(14,155.00)
44-105-00 44-111-00	ST Revenue>HMO ST Revenue>Medicaid	(3,400.00) (15,014.00)		(3,400.00)
44-111-00 44-111-01	ST Revenue>Medicaid ST Revenue>Medicaid>C/A	(15,014.00) 15,014.00		(15,014.00) 15,014.00
47-103-00	Other Ancillary Rev>Medicare B	(2,152.00)		(2,152.00)
51-100-00	Other Rev>Miscellaneous	(20.00)		(20.00)
200 00		(=0.00)		(20.00)

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2020			9/30/2020
			RJE - 8	0.00	
51-103-01	Other Rev>Part B>Medicare Cost Report	(21.00)			(21.00)
51-160-00	Other Rev>Interest	6.00			6.00
51-818-00	Other Rev>Medical Records	(90.00)			(90.00)
52-102-00	Revenue Adjustments>Medicare A	(12.00)			(12.00)
52-105-00	Revenue Adjustments>HMO	18,358.00			18,358.00
52-109-00	Revenue Adjustments>Hospice	1,635.00			1,635.00
52-111-00	Revenue Adjustments>Medicaid	(42,004.00)			(42,004.00)
52-123-00	Revenue Adjustments>Ancillary	869.00			869.00
60-183-00	Nursing Expense>Supplies	80,632.00			80,632.00
60-183-34	Nursing Expense>Supplies>COVID19	22,697.00			22,697.00
60-204-00	Nursing Expense>Training & Education	4,767.00			4,767.00
00 005 00	Newstran Francisco A Constitution O to stress of the	405.00	RJE - 3	0.00	405.00
60-205-00	Nursing Expense>Sanitation & Incineration	495.00		(4.500.00)	495.00
60-206-00	Nursing Expense>Clinical Services	58,960.00	DIE 1	(4,500.00)	54,460.00
60 200 00	Nursing Evnences Equip Dental	24 027 00	RJE - 1	(4,500.00)	24.027.00
60-208-00 60-212-00	Nursing Expense>Equip-Rental	24,927.00 13,500.00			24,927.00 13,500.00
60-213-00	Nursing Expense>Clinical Consultants Nursing Expense>Transportation	2,676.00			2,676.00
60-213-04	Nursing Expense>Transportation  Nursing Expense>Transportation>Allowable	139.00			139.00
60-213-34	Nursing Expense>Transportation>COVID19	178.00			178.00
60-230-00	Nursing Expense>Data Processing	4,413.00			4,413.00
60-230-34	Nursing Expense>Data Processing>COVID19	774.00			774.00
60-700-18	Nursing Expense>Contracted Service>RN	50,665.00			50,665.00
60-700-19	Nursing Expense>Contracted Service>LPN	(795.00)			(795.00)
60-700-20	Nursing Expense>Contracted Service>CNA	(32.00)			(32.00)
60-700-34	Nursing Expense>Contracted Service>COVID19	28,749.00			28,749.00
60-801-80	Nursing Expense>CNA>Wages	1,170,877.00			1,170,877.00
60-801-92	Nursing Expense>CNA>PTO Accrual	2,425.00			2,425.00
60-805-80	Nursing Expense>LPN>Wages	878,879.00			878,879.00
60-805-92	Nursing Expense>LPN>PTO Accrual	4,108.00			4,108.00
60-808-80	Nursing Expense>RN>Wages	82,437.00			82,437.00
60-808-92	Nursing Expense>RN>PTO Accrual	1,348.00			1,348.00
60-809-80	Nursing Expense>RN Supervisor>Wages	477,297.00			477,297.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	1,682.00			1,682.00
61-750-00	Nursing Admin Expense>Medical Director	30,000.00			30,000.00
61-811-80	Nursing Admin Expense>Director>Wages	128,386.00			128,386.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual Nursing Admin Expense>Assistant Director>Wages	(59.00)			(59.00)
61-812-80 61-817-80	Nursing Admin Expense>Assistant Director>Wages  Nursing Admin Expense>MDS / RNAC>Wages	68,556.00 94,942.00			68,556.00 94,942.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	611.00			611.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,893.00			71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	45,442.00			45,442.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(919.00)			(919.00)
61-880-00	Nursing Admin Expense>Payroll Taxes	262,443.00			262,443.00
61-881-00	Nursing Admin Expense>Workers Comp	82,176.00			82,176.00
61-882-00	Nursing Admin Expense>Health Insurance	50,539.00			50,539.00
61-883-00	Nursing Admin Expense>Other Benefits	626,793.00		(626,793.00)	0.00
			RJE - 3	(626,793.00)	
62-145-00	Pharmacy Expense>RX	147,335.00			147,335.00
62-222-00	Pharmacy Expense>OTC	763.00			763.00
62-700-00	Pharmacy Expense>Contracted Service	9,342.00			9,342.00
64-223-00	Other Ancillary Expense>Oxygen	7,892.00			7,892.00
64-224-00	Other Ancillary Expense>Lab	18,372.00			18,372.00
64-225-00	Other Ancillary Expense>Radiology	2,974.00			2,974.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	1,360.00			1,360.00
65-000-00	PT Expense	236,121.00			236,121.00
66-000-00	OT Expense	219,475.00			219,475.00
67-000-00	ST Expense	19,767.00			19,767.00
69-811-80	Social Services Expense>Director>Wages	54,812.00			54,812.00
69-811-92	Social Services Expense>Director>PTO Accrual	(388.00)			(388.00)

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2020			9/30/2020
69-880-00	Social Services Expense>Payroll Taxes	4,737.00			4,737.00
69-881-00	Social Services Expense>Workers Comp	1,476.00			1,476.00
69-882-00	Social Services Expense>Health Insurance	896.00			896.00
69-883-00	Social Services Expense>Other Benefits	11,226.00	RJE - 3	(11,226.00) (11,226.00)	0.00
70-177-00	Dietary Expense>Supplements	6,554.00	1.02 0	(11,220.00)	6,554.00
70-178-00	Dietary Expense>Food	161,377.00			161,377.00
70-183-00	Dietary Expense>Supplies	12,043.00			12,043.00
70-183-34	Dietary Expense>Supplies>COVID19	551.00			551.00
70-207-00	Dietary Expense>Repairs & Maint	977.00			977.00
70-811-80	Dietary Expense>Director>Wages	56,539.00			56,539.00
70-811-92	Dietary Expense>Director>PTO Accrual	360.00			360.00
70-831-80	Dietary Expense>Aide>Wages	237,432.00			237,432.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(89.00)			(89.00)
70-832-80	Dietary Expenses Cooks PTO Appropri	123,141.00			123,141.00
70-832-92 70-833-80	Dietary Expense>Cook>PTO Accrual	(1,178.00) 594.00			(1,178.00) 594.00
70-833-60	Dietary Expense>Dietician>Wages Dietary Expense>Payroll Taxes	36,117.00			36,117.00
70-881-00	Dietary Expense>Workers Comp	11,364.00			11,364.00
70-882-00	Dietary Expense>Health Insurance	6,957.00			6,957.00
70-883-00	Dietary Expense>Other Benefits	86,392.00		(86,392.00)	0.00
70 000 00	Blotally Expenses Other Benefits	00,002.00	RJE - 3	(86,392.00)	0.00
71-178-00	Activity Expense>Food	420.00		(55,552.55)	420.00
71-179-00	Activity Expense>Barber & Beauty	5.00			5.00
71-183-00	Activity Expense>Supplies	442.00			442.00
71-202-00	Activity Expense>Resident Missing Items	1,216.00			1,216.00
71-700-00	Activity Expense>Contracted Service	850.00			850.00
71-811-80	Activity Expense>Director>Wages	61,081.00			61,081.00
71-811-92	Activity Expense>Director>PTO Accrual	112.00			112.00
71-831-80	Activity Expense>Aide>Wages	19,055.00			19,055.00
71-831-92	Activity Expense>Aide>PTO Accrual	(2,559.00)			(2,559.00)
71-880-00	Activity Expense>Payroll Taxes	6,771.00			6,771.00
71-881-00	Activity Expense>Workers Comp	2,169.00			2,169.00
71-882-00 71-883-00	Activity Expenses Health Insurance	1,295.00		(16,080.00)	1,295.00 0.00
71-003-00	Activity Expense>Other Benefits	16,080.00	RJE - 3	(16,080.00)	0.00
72-183-00	Housekeeping Expense>Supplies	13,329.00		( 1,111 11,	13,329.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,654.00			1,654.00
72-831-80	Housekeeping Expense>Aide>Wages	189,092.00			189,092.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(34.00)			(34.00)
73-183-00	Laundry Expense>Supplies	4,125.00			4,125.00
73-700-00	Laundry Expense>Contracted Service	11.00			11.00
73-831-80	Laundry Expense>Aide>Wages	84,324.00			84,324.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,132.00)			(1,132.00)
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	23,510.00			23,510.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	7,365.00			7,365.00
74-882-00 74-883-00	Housekeeping & Laundry Expense>Health Insurance	4,513.00		(EC 000 00)	4,513.00
74-003-00	Housekeeping & Laundry Expense>Other Benefits	56,090.00	RJE - 3	(56,090.00) (56,090.00)	0.00
75-183-00	Maintenance Expense>Supplies	5,810.00	-	( -,/	5,810.00
75-183-34	Maintenance Expense>Supplies>COVID19	132.00			132.00
75-205-00	Maintenance Expense>Sanitation & Incineration	17,948.00			17,948.00
75-207-00	Maintenance Expense>Repairs & Maint	17,490.00			17,490.00
75-208-00	Maintenance Expense>Equip-Rental	596.00			596.00
75-217-00	Maintenance Expense>Extermination	2,803.00			2,803.00
75-218-00	Maintenance Expense>Snow Removal	6,525.00			6,525.00
75-220-00	Maintenance Expense>Fire Drill	2,654.00			2,654.00
75-700-00	Maintenance Expense>Contracted Service	15,711.00	D.E. =		15,711.00
75 700 04	Maintanana Funanca Oculos de do Control de C	E 004 00	RJE - 7	0.00	E 004 00
75-700-34	Maintenance Expense>Contracted Service>COVID19	5,391.00			5,391.00
75-811-80	Maintenance Expense>Director>Wages	55,729.00			55,729.00

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2020			9/30/2020
75-811-92	Maintenance Expense>Director>PTO Accrual	(468.00)			(468.00)
75-829-80	Maintenance Expense>Staff>Wages	9,199.00			9,199.00
75-838-80	Maintenance Expense>Security Desk>Wages	33,412.00			33,412.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(2,107.00)			(2,107.00)
75-880-00	Maintenance Expense>Payroll Taxes	8,241.00			8,241.00
75-881-00	Maintenance Expense>Workers Comp	2,673.00			2,673.00
75-882-00	Maintenance Expense>Health Insurance	1,619.00			1,619.00
75-883-00	Maintenance Expense>Other Benefits	20,216.00		(20,215.00)	1.00
			RJE - 3	(20,215.00)	
76-227-00	Utility Expense>Gas	28,964.00			28,964.00
76-228-00	Utility Expense>Electric	72,791.00			72,791.00
76-229-00	Utility Expense>Water/Sewer	21,856.00			21,856.00
80-101-00	Admin Expense>Provider Tax	404,482.00			404,482.00
80-162-00	Admin Expense>Insurance - General Liability & Other	42,878.00			42,878.00
80-163-00	Admin Expense>Insurance - EPLI	1,064.00			1,064.00
80-164-00	Admin Expense Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	9,353.00			9,353.00
80-183-00	Admin Expense>Supplies	4,493.00			4,493.00 68.00
80-183-34 80-208-00	Admin Expense>Supplies>COVID19 Admin Expense>Equip-Rental	68.00 903.00			903.00
80-209-00	Admin Expense>Postage	1,612.00			1,612.00
80-209-34	Admin Expense/Postage Admin Expense/Postage/COVID19	52.00			52.00
80-210-00	Admin Expense>Internet	1,380.00			1,380.00
80-230-00	Admin Expense>Internet  Admin Expense>Data Processing	42,954.00			42,954.00
80-231-00	Admin Expense>Telephone	13,162.00			13,162.00
00 20 1 00	Admin Expenses Telephone	10,102.00	RJE - 2	0.00	10,102.00
80-232-00	Admin Expense>Cable TV	6,021.00	1.02 2	0.00	6,021.00
80-234-00	Admin Expense>Licenses	950.00			950.00
80-235-00	Admin Expense>Dues & Subscriptions	1,035.00			1,035.00
	1	,	RJE - 6	0.00	,
80-236-00	Admin Expense>Travel	680.00			680.00
80-236-04	Admin Expense>Travel>Allowable	3,011.00			3,011.00
80-236-34	Admin Expense>Travel>COVID19	682.00			682.00
80-238-00	Admin Expense>Legal Fees	5,922.00		1,937.00	7,859.00
			RJE - 5	2,735.00	
			RJE - 8	0.00	
			RJE - 9	(798.00)	
80-239-00	Admin Expense>Accounting Fees	79,136.00		(55,602.00)	23,534.00
			RJE - 4	(56,400.00)	
			RJE - 8	0.00	
			RJE - 9	798.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	272.00			272.00
80-240-00	Admin Expense>Professional Fees	113,079.00	D.E. 4	53,665.00	166,744.00
			RJE - 4	56,400.00	
00 040 00	Admin Francisco Financia Devoltino 9 Cottlemente	0.055.00	RJE - 5	(2,735.00)	0.055.00
80-242-00 80-243-00	Admin Expense>Fines, Penalties & Settlements	9,955.00 123.00			9,955.00 123.00
80-244-00	Admin Expense> Late Fees				38,377.00
80-247-00	Admin Expense>Bank Fees Admin Expense>Corporate Tax	38,377.00 600.00			600.00
80-247-00	Admin Expense>Corporate Tax  Admin Expense>Recruiting	943.00			943.00
80-250-00	Admin Expense-Neuraling  Admin Expense-Narketing & Advertising	13,998.00			13,998.00
80-250-34	Admin Expense-Marketing & Advertising>COVID19	1,612.00			1,612.00
80-700-00	Admin Expense>Contracted Service	19,818.00			19,818.00
00-700-00	Admin Expenses Contracted Service	19,010.00	RJE - 7	0.00	19,010.00
80-811-80	Admin Expense>Director>Wages	135,547.00	NOL - 1	0.00	135,547.00
80-839-80	Admin Expense>Director>Wages  Admin Expense>Admissions>Wages	59,237.00			59,237.00
80-839-92	Admin Expense Admissions PTO Accrual	1,491.00			1,491.00
80-840-80	Admin Expense>Business Office>Wages	101,093.00			101,093.00
80-840-92	Admin Expense>Business Office>PTO Accrual	1,427.00			1,427.00
80-842-80	Admin Expense>Marketing>Wages	36,449.00			36,449.00
80-880-00	Admin Expense>Payroll Taxes	29,259.00			29,259.00
		-,			.,

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2020			9/30/2020
80-881-00	Admin Expense>Workers Comp	9,275.00			9,275.00
80-882-00	Admin Expense>Health Insurance	5,600.00			5,600.00
80-883-00	Admin Expense>Other Benefits	69,293.00		(69,293.00)	0.00
			RJE - 3	(69,293.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		27,939.00	27,939.00
			RJE - 3	27,939.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00		1,169.00	1,169.00
			RJE - 3	1,169.00	
85-255-79	Employee Benefits Expense>Pension>Union	0.00		215,020.00	215,020.00
			RJE - 3	215,020.00	
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		612,351.00	612,351.00
	, ,		RJE - 3	612,351.00	
91-121-00	Property Expense>Rent	181,800.00			181,800.00
91-161-00	Property Expense>RE Taxes	52,184.00			52,184.00
91-261-00	Property Expense>Personal Prop Taxes	3,453.00			3,453.00
92-000-00	Depreciation Expense	30,282.00			30,282.00
93-000-00	Amortization Expense	5,328.00			5,328.00
94-000-00	Interest Expense	45,741.00			45,741.00
Marcum 101	Dentist	0.00		4.500.00	4,500.00
			RJE - 1	4,500.00	.,
Marcum 102	Cell Phone	0.00		1,000100	0.00
		0.00	RJE - 2	0.00	0.00
Marcum 108	Holiday Party	0.00		820.00	820.00
			RJE - 3	820.00	
Marcum 109	Employee Relations	0.00	. 102 0	1,062.00	1,062.00
		0.00	RJE - 3	1,062.00	.,002.00
Marcum 110	Employee Food	0.00	.102 0	3,109.00	3,109.00
Maroam 110	Zimpioyee i eeu	0.00	RJE - 3	3,109.00	0,100.00
Marcum 112	Discriminatory Bonus	0.00	.102 0	11,244.00	11,244.00
maroum 112	Bloommatory Bonds	0.00	RJE - 3	11,244.00	11,211.00
Marcum 113	Subscriptions	0.00	NOL 0	11,244.00	0.00
Maroam 110	Cabbonptions	0.00	RJE - 6	0.00	0.00
Marcum 115	720 Tax Form	0.00	NOL 0	0.00	0.00
Marcalli 113	720 Tax F 01111	0.00	RJE - 3	0.00	0.00
Marcum 116	Chamber Dues	0.00	NOL - O	0.00	0.00
Marculli 110	Chamber Dues	0.00	RJE - 6	0.00	0.00
Marcum 117	Indirect COVID Expense	0.00	NUL - U	4,125.00	4,125.00
ivial Culli 111	maneer oo and expense	0.00	RJE - 3	4,125.00	4,123.00
Marcum 119	Admin & General>COVID Related Expense	0.00	NUL - 3	9,250.00	9,250.00
iviai culli 110	Admin & General COVID Melated Expense	0.00	RJE - 3	9,250.00	9,200.00
Total		0.00	NJE - 3	9,250.00	0.00
Total		0.00		0.00	0.00

Client:

Regal Care Management Medicaid - RegalCare at Torrington, LLC

Engagement:
Period Ending: 9/30/2020 Trial Balance: A.01 - TB-CCNH A.03 - Grouping Report

Workpaper:	A.03 - Grouping Report				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2020		9/30/2020	9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	135,547.00		0.00	135,547.00
Subtotal [2]	Administrators	135,547.00		0.00	135,547.00
	_				
Subgroup : [4]	Other Administrative Salaries				
75-838-80	Maintenance Expense>Security Desk>Wages	33,412.00		0.00	33,412.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(2,107.00)		0.00	(2,107.00)
80-840-80	Admin Expense>Business Office>Wages	101,093.00		0.00	101,093.00
80-840-92	Admin Expense>Business Office>PTO Accrual	1,427.00		0.00	1,427.00
Subtotal [4]	Other Administrative Salaries	133,825.00	· <del></del>	0.00	133,825.00
	_				
Subgroup : [5A]	Head Dietitian				
70-833-80	Dietary Expense>Dietician>Wages	594.00		0.00	594.00
Subtotal [5A]	Head Dietitian	594.00		0.00	594.00
			· <u></u>		
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	56,539.00		0.00	56,539.00
70-811-92	Dietary Expense>Director>PTO Accrual	360.00		0.00	360.00
Subtotal [5B]	Food Service Supervisor	56,899.00		0.00	56,899.00
	_				
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	237,432.00		0.00	237,432.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(89.00)		0.00	(89.00)
70-832-80	Dietary Expense>Cook>Wages	123,141.00		0.00	123,141.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(1,178.00)		0.00	(1,178.00)
Subtotal [5C]	Dietary Workers	359,306.00	· <del></del>	0.00	359,306.00
	<u>-</u>				
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	189,092.00		0.00	189,092.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(34.00)		0.00	(34.00)
Subtotal [6B]	Other Housekeeping Workers	189,058.00	· <del></del>	0.00	189,058.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	55,729.00		0.00	55,729.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(468.00)		0.00	(468.00)
Subtotal [7A]	Engineer or Chief of Maintenance	55,261.00		0.00	55,261.00
	_		· <del></del>		,
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	9,199.00		0.00	9,199.00
Subtotal [7B]	Other Maintenance Workers	9,199.00	· <del></del>	0.00	9,199.00
	_		· <del></del>		
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	84,324.00		0.00	84,324.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,132.00)		0.00	(1,132.00)
Subtotal [8B]	Other Laundry Workers	83,192.00		0.00	83,192.00
	_		· <del></del>		
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wages	128,386.00		0.00	128,386.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(59.00)		0.00	(59.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	68,556.00		0.00	68,556.00
Subtotal [12A]	Director of Nurses/Assistant Director	196,883.00		0.00	196,883.00
	<del>-</del>				
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	82,437.00		0.00	82,437.00
60-808-92	Nursing Expense>RN>PTO Accrual	1,348.00		0.00	1,348.00
60-809-80	Nursing Expense>RN Supervisor>Wages	477,297.00		0.00	477,297.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	1,682.00		0.00	1,682.00
Subtotal [12B1]	RNs - Direct Care	562,764.00		0.00	562,764.00
- ·	-				·
Subgroup : [12B2]	RNs - Administrative				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	94,942.00		0.00	94,942.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	611.00		0.00	611.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,893.00		0.00	71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	45,442.00		0.00	45,442.00
	,				

61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual_	(919.00)		0.00	(919.00)
Subtotal [12B2]	RNs - Administrative	211,969.00		0.00	211,969.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	878,879.00		0.00	878,879.00
60-805-92	Nursing Expense>LPN>PTO Accrual	4,108.00		0.00	4,108.00
Subtotal [12C1]	LPNs - Direct Care	882,987.00		0.00	882,987.00
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,170,877.00		0.00	1,170,877.00
60-801-92 Subtotal [12D]	Nursing Expense>CNA>PTO Accrual  Aides and Attendants	2,425.00 1,173,302.00		0.00	2,425.00 1,173,302.00
oubtotal [125]		1,110,002.00	-	0.00	1,170,002.00
Subgroup : [12H]	Recreation Workers				
71-811-80 71-811-92	Activity Expense>Director>Wages Activity Expense>Director>PTO Accrual	61,081.00 112.00		0.00 0.00	61,081.00 112.00
71-831-80	Activity Expense Aide>Wages	19,055.00		0.00	19,055.00
71-831-92	Activity Expense>Aide>PTO Accrual	(2,559.00)	-	0.00	(2,559.00)
Subtotal [12H]	Recreation Workers	77,689.00		0.00	77,689.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	54,812.00		0.00	54,812.00
69-811-92	Social Services Expense>Director>PTO Accrual	(388.00) <b>54,424.00</b>		0.00	(388.00) <b>54,424.00</b>
Subtotal [12M]	Social Workers/Case Management	54,424.00		0.00	54,424.00
Subgroup : [12N]	Marketing				
80-842-80 Subtotal [12N]	Admin Expense>Marketing>Wages  Marketing	36,449.00 <b>36.449.00</b>		0.00	36,449.00 <b>36.449.00</b>
Subtotal [1214]	marketing	30,443.00	-	0.00	30,449.00
Subgroup : [120]	Other				
80-839-80 80-839-92	Admin Expense>Admissions>Wages Admin Expense>Admissions>PTO Accrual	59,237.00		0.00 0.00	59,237.00
Subtotal [120]	Other	1,491.00 <b>60,728.00</b>		0.00	1,491.00 <b>60,728.00</b>
		·			
Total [10-A]	Salaries and Wages =	4,280,076.00		0.00	4,280,076.00
Group : [13-B]	Professional Fees				
Subgroup : [2] Marcum 101	Dentist Dentist	0.00		4 500 00	4 500 00
Marcum 101	Denust	0.00	RJE - 1	4,500.00 4,500.00	4,500.00
Subtotal [2]	Dentist	0.00		4,500.00	4,500.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	9,342.00		0.00	9,342.00
Subtotal [3]	Pharmacist	9,342.00		0.00	9,342.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	236,121.00		0.00	236,121.00
Subtotal [5A]	PT - Resident Care	236,121.00		0.00	236,121.00
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	30,000.00		0.00	30,000.00
Subtotal [8A]	Medical Director	30,000.00	-	0.00	30,000.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	19,767.00		0.00	19,767.00
Subtotal [9A]	ST - Resident Care	19,767.00		0.00	19,767.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	219,475.00		0.00	219,475.00
Subtotal [10A]	OT - Resident Care	219,475.00		0.00	219,475.00
Subgroup : [11A1]	RN's - Direct Care				
60-700-18	Nursing Expense>Contracted Service>RN	50,665.00		0.00	50,665.00
Subtotal [11A1]	RN's - Direct Care	50,665.00		0.00	50,665.00
Subgroup : [11B1]	LPN's - Direct Care				
60-700-19	Nursing Expense>Contracted Service>LPN	(795.00)		0.00	(795.00)
Subtotal [11B1]					(=0= 00)
	LPN's - Direct Care	(795.00)	-	0.00	(795.00)
Subgroup : [11C]	LPN's - Direct Care _ Aides	(795.00)		0.00	(795.00)
	<del>-</del>	(32.00) (32.00)		0.00	(32.00)

Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	58,960.00		(4,500.00)	54,460.00
			RJE - 1	(4,500.00)	
60-212-00	Nursing Expense>Clinical Consultants	13,500.00		0.00	13,500.00
60-700-34 Subtotal [12]	Nursing Expense>Contracted Service>COVID19 Other	28,749.00 <b>101,209.00</b>		(4,500.00)	28,749.00 <b>96,709.00</b>
oubtotal [12]		101,200.00	_	(4,500.00)	50,700.00
Total [13-B]	Professional Fees	665,752.00	_	0.00	665,752.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	82,176.00		0.00	82,176.00
69-881-00	Social Services Expense>Workers Comp	1,476.00		0.00	1,476.00
70-881-00	Dietary Expense>Workers Comp	11,364.00		0.00	11,364.00
71-881-00	Activity Expense>Workers Comp	2,169.00		0.00	2,169.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	7,365.00		0.00	7,365.00
75-881-00 80-881-00	Maintenance Expense>Workers Comp	2,673.00		0.00	2,673.00
Subtotal [1A1]	Admin Expense>Workers Comp Workmen's Compensation	9,275.00 <b>116,498.00</b>	-	0.00 <b>0.00</b>	9,275.00 <b>116,498.00</b>
	_				
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	262,443.00		0.00	262,443.00
69-880-00	Social Services Expense>Payroll Taxes	4,737.00		0.00	4,737.00
70-880-00	Dietary Expense>Payroll Taxes	36,117.00		0.00	36,117.00
71-880-00	Activity Expense>Payroll Taxes	6,771.00		0.00	6,771.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	23,510.00		0.00	23,510.00
75-880-00 80-880-00	Maintenance Expense>Payroll Taxes	8,241.00		0.00	8,241.00
	Admin Expense>Payroll Taxes  Social Security (FICA)	29,259.00		0.00	29,259.00
Subtotal [1A4]	Social Security (FICA)	371,078.00	-	0.00	371,078.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	50,539.00		0.00	50,539.00
69-882-00	Social Services Expense>Health Insurance	896.00		0.00	896.00
70-882-00	Dietary Expense>Health Insurance	6,957.00		0.00	6,957.00
71-882-00	Activity Expense>Health Insurance	1,295.00		0.00	1,295.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	4,513.00		0.00	4,513.00
75-882-00	Maintenance Expense>Health Insurance	1,619.00		0.00	1,619.00
80-882-00	Admin Expense>Health Insurance	5,600.00		0.00	5,600.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		612,351.00	612,351.00
	<del>-</del>		RJE - 3	612,351.00	
Subtotal [1A5]	Health Insurance	71,419.00		612,351.00	683,770.00
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Union	0.00		215,020.00	215,020.00
	<u> </u>		RJE - 3	215,020.00	
Subtotal [1A7]	Pensions	0.00		215,020.00	215,020.00
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	626,793.00		(626,793.00)	0.00
			RJE - 3	(626,793.00)	
69-883-00	Social Services Expense>Other Benefits	11,226.00		(11,226.00)	0.00
			RJE - 3	(11,226.00)	
70-883-00	Dietary Expense>Other Benefits	86,392.00		(86,392.00)	0.00
74 000 00	A 17 7 5 Off . D . 51	40.000.00	RJE - 3	(86,392.00)	2.22
71-883-00	Activity Expense>Other Benefits	16,080.00	DIE 0	(16,080.00)	0.00
74-883-00	Hausakaaning 8 Laundry Evnanas Other Banafita	EC 000 00	RJE - 3	(16,080.00)	0.00
74-003-00	Housekeeping & Laundry Expense>Other Benefits	56,090.00	RJE - 3	(56,090.00) (56,090.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	20,216.00	NJE - 3	(20,215.00)	1.00
73-003-00	Waintenance Expenses office Benefits	20,210.00	RJE - 3	(20,215.00)	1.00
80-883-00	Admin Expense>Other Benefits	69,293.00		(69,293.00)	0.00
		,	RJE - 3	(69,293.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		27,939.00	27,939.00
			RJE - 3	27,939.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00		1,169.00	1,169.00
			RJE - 3	1,169.00	
Subtotal [1A9]	Other	886,090.00		(856,981.00)	29,109.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	79,136.00		(55,602.00)	23,534.00
-		-,	RJE - 4	(56,400.00)	-,
			RJE - 8	0.00	

			RJE - 9	798.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	272.00		0.00	272.00
Subtotal [1D]	Accounting and Auditing	79,408.00		(55,602.00)	23,806.00
	_				
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	5,922.00		1,937.00	7,859.00
			RJE - 5	2,735.00	
			RJE - 8	0.00	
	<u> </u>		RJE - 9	(798.00)	
Subtotal [1E]	Legal	5,922.00		1,937.00	7,859.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	4,493.00		0.00	4,493.00
80-183-34	Admin Expense>Supplies>COVID19	68.00		0.00	68.00
80-208-00	Admin Expense>Equip-Rental	903.00		0.00	903.00
Subtotal [1G]	Office Supplies	5,464.00		0.00	5,464.00
• •	·· —	<u> </u>			<u> </u>
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	13,162.00		0.00	13,162.00
			RJE - 2	0.00	
Subtotal [1H1]	Telephone and Telegraph	13,162.00		0.00	13,162.00
Subgroup : [1J]	Corporation Business Taxes	000.00		0.00	000.00
80-247-00 Subtotal [4 I]	Admin Expense>Corporate Tax	600.00 <b>600.00</b>		0.00	600.00 <b>600.00</b>
Subtotal [1J]	Corporation Business Taxes	600.00		0.00	600.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	404,482.00		0.00	404,482.00
Subtotal [1K3]	Resident Day User Fee	404,482.00		0.00	404,482.00
		,			,
Total [15]	Expenditures Other than Salaries	1,954,123.00		(83,275.00)	1,870,848.00
	_				
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and	General			
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	2,676.00		0.00	2,676.00
60-213-04 60-213-34	Nursing Expense>Transportation>Allowable Nursing Expense>Transportation>COVID19	139.00 178.00		0.00	139.00
				0.00	178.00
					2 002 00
Subtotal [1]	Resident Travel and Entertainment	2,993.00		0.00	2,993.00
Subtotal [1]	Resident Travel and Entertainment				2,993.00
Subtotal [1] Subgroup : [2]	Resident Travel and Entertainment  Holiday Parties for Staff	2,993.00		0.00	
Subtotal [1]	Resident Travel and Entertainment		RJE - 3	820.00	<b>2,993.00</b> 820.00
Subtotal [1] Subgroup : [2] Marcum 108	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party	2,993.00	RJE - 3	0.00	
Subtotal [1] Subgroup : [2]	Resident Travel and Entertainment  Holiday Parties for Staff	<b>2,993.00</b> 0.00	RJE - 3	820.00 820.00	820.00
Subtotal [1] Subgroup : [2] Marcum 108	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party	<b>2,993.00</b> 0.00	RJE - 3	820.00 820.00	820.00
Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff	<b>2,993.00</b> 0.00	RJE - 3	820.00 820.00	820.00
Subtotal [1]  Subgroup : [2]  Marcum 108  Subtotal [2]  Subgroup : [4]  80-236-00  80-236-04	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel	2,993.00 0.00 0.00 680.00 3,011.00	RJE - 3	0.00 820.00 820.00 820.00	820.00 820.00 680.00 3,011.00
Subtotal [1]  Subgroup : [2]  Marcum 108  Subtotal [2]  Subgroup : [4]  80-236-00  80-236-04  80-236-34	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel	2,993.00  0.00  680.00 3,011.00 682.00	RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00	820.00 820.00 680.00 3,011.00 682.00
Subtotal [1]  Subgroup : [2]  Marcum 108  Subtotal [2]  Subgroup : [4]  80-236-00  80-236-04	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable	2,993.00 0.00 0.00 680.00 3,011.00	RJE - 3	0.00 820.00 820.00 820.00	820.00 820.00 680.00 3,011.00
Subtotal [1]  Subgroup: [2]  Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel	2,993.00  0.00  680.00 3,011.00 682.00	RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00	820.00 820.00 680.00 3,011.00 682.00
Subtotal [1]  Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense	2,993.00  0.00  0.00  680.00 3,011.00 682.00 4,373.00	RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00	820.00 820.00 680.00 3,011.00 682.00 4,373.00
Subtotal [1]  Subgroup: [2]  Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel	2,993.00  0.00  680.00 3,011.00 682.00	=	0.00 820.00 820.00 0.00 0.00 0.00 0.00	820.00 820.00 680.00 3,011.00 682.00
Subtotal [1]  Subgroup: [2]  Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education	2,993.00  0.00  680.00 3,011.00 682.00 4,767.00	RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00	820.00 820.00 680.00 3,011.00 682.00 4,373.00
Subtotal [1]  Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense	2,993.00  0.00  0.00  680.00 3,011.00 682.00 4,373.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00 820.00 680.00 3,011.00 682.00 4,373.00
Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4] Subgroup: [5] 60-204-00 80-235-00	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Dues & Subscriptions	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00	=	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00 820.00 680.00 3,011.00 682.00 4,373.00 4,767.00 1,035.00
Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4] Subgroup: [5] 60-204-00	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education	2,993.00  0.00  680.00 3,011.00 682.00 4,767.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00 820.00 680.00 3,011.00 682.00 4,373.00
Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4] Subgroup: [5] 60-204-00 80-235-00	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00 820.00 680.00 3,011.00 682.00 4,373.00 4,767.00 1,035.00
Subtotal [1]  Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00  80-235-00  Subtotal [5]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Dues & Subscriptions	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00 820.00 680.00 3,011.00 682.00 4,373.00 4,767.00 1,035.00
Subgroup : [2] Marcum 108  Subtotal [2]  Subgroup : [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup : [5] 60-204-00  80-235-00  Subtotal [5]  Subgroup : [M1]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00  5,802.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00 820.00 680.00 3,011.00 682.00 4,373.00 4,767.00 1,035.00 5,802.00
Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00  80-235-00  Subtotal [5]  Subgroup: [M1] 80-249-00	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted Admin Expense>Recruiting	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00  5,802.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  680.00 3,011.00 682.00  4,373.00  4,767.00 1,035.00  5,802.00
Subtotal [1]  Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00  Subtotal [5]  Subgroup: [M1] 80-249-00 Subtotal [M1]  Subgroup: [M3]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Adlowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted Advertising Help Wanted  Advertising Other	2,993.00  0.00  680.00 3,011.00 682.00 4,767.00 1,035.00 5,802.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  680.00  3,011.00 682.00  4,373.00  4,767.00  1,035.00  5,802.00  943.00
Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00  80-235-00  Subtotal [5]  Subgroup: [M1] 80-249-00 Subtotal [M1]  Subgroup: [M3] 80-250-00	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Travel>Coviding  Education Expense Advertising Help Wanted Admin Expense>Recruiting Advertising Help Wanted  Advertising Other Admin Expense>Marketing & Advertising	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00  5,802.00  943.00  943.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00  5,802.00  943.00  943.00
Subtotal [1]  Subgroup : [2] Marcum 108  Subtotal [2]  Subgroup : [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup : [5] 60-204-00  Subtotal [5]  Subgroup : [M1] 80-249-00 Subtotal [M1]  Subgroup : [M3] 80-250-00 80-250-34	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted Admin Expense>Recruiting Advertising Other  Admin Expense>Marketing & Advertising Admin Expense>Marketing & Advertising Admin Expense>Marketing & Advertising>COVID19	2,993.00  0.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00 1,612.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00  5,802.00  943.00  943.00  13,998.00 1,612.00
Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00  80-235-00  Subtotal [5]  Subgroup: [M1] 80-249-00 Subtotal [M1]  Subgroup: [M3] 80-250-00	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Travel>Coviding  Education Expense Advertising Help Wanted Admin Expense>Recruiting Advertising Help Wanted  Advertising Other Admin Expense>Marketing & Advertising	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00  5,802.00  943.00  943.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00  5,802.00  943.00  943.00
Subtotal [1]  Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00  80-235-00  Subtotal [5]  Subgroup: [M1] 80-249-00 Subtotal [M1]  Subgroup: [M3] 80-250-00 80-250-34 Subtotal [M3]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted Admin Expense>Recruiting Advertising Other  Admin Expense>Marketing & Advertising Admin Expense>Marketing & Advertising Admin Expense>Marketing & Advertising Admin Expense>Marketing & Advertising>COVID19 Advertising Other	2,993.00  0.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00 1,612.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00  5,802.00  943.00  943.00  13,998.00 1,612.00
Subtotal [1]  Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00  80-235-00  Subtotal [5]  Subgroup: [M1] 80-249-00 Subtotal [M1]  Subgroup: [M3] 80-250-00 80-250-34 Subtotal [M3]  Subgroup: [M7]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted Admin Expense>Recruiting Advertising Other  Advertising Other  Advertising Other  Postage	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00 1,035.00  5,802.00  943.00  943.00  13,998.00 1,612.00  15,610.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  680.00  3,011.00 682.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00  1,612.00  15,610.00
Subtotal [1]  Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00  80-235-00  Subtotal [5]  Subgroup: [M1] 80-249-00 Subtotal [M1]  Subgroup: [M3] 80-250-00 80-250-34 Subtotal [M3]  Subgroup: [M7] 80-209-00	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Adlowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted Admin Expense>Recruiting Advertising Other  Advertising Other  Advertising Other  Postage Admin Expense>Postage	2,993.00  0.00  680.00 3,011.00 682.00 4,767.00 1,035.00  5,802.00  943.00  943.00  13,998.00 1,612.00  15,610.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  680.00  3,011.00 682.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00  1,612.00  1,612.00
Subtotal [1]  Subgroup : [2] Marcum 108  Subtotal [2]  Subgroup : [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup : [5] 60-204-00  80-235-00  Subtotal [5]  Subgroup : [M1] 80-249-00 Subtotal [M1]  Subgroup : [M3] 80-250-00 80-250-34 Subtotal [M3]  Subgroup : [M7] 80-209-00 80-209-34	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted Admin Expense>Recruiting Advertising Other  Admin Expense>Marketing & Advertising Admin Expense>Marketing & Advertising>COVID19  Advertising Other  Postage Admin Expense>Postage Admin Expense>Postage Admin Expense>Postage Admin Expense>Postage>COVID19	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00 1,612.00  15,610.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  820.00  680.00  3,011.00 682.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00  1,612.00  15,610.00  1,612.00  52.00
Subtotal [1]  Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00  80-235-00  Subtotal [5]  Subgroup: [M1] 80-249-00 Subtotal [M1]  Subgroup: [M3] 80-250-00 80-250-34 Subtotal [M3]  Subgroup: [M7] 80-209-00	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Adlowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted Admin Expense>Recruiting Advertising Other  Advertising Other  Advertising Other  Postage Admin Expense>Postage	2,993.00  0.00  680.00 3,011.00 682.00 4,767.00 1,035.00  5,802.00  943.00  943.00  13,998.00 1,612.00  15,610.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  680.00  3,011.00 682.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00  1,612.00  1,612.00
Subtotal [1]  Subgroup: [2] Marcum 108  Subtotal [2]  Subgroup: [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup: [5] 60-204-00  Subtotal [5]  Subgroup: [M1] 80-249-00 Subtotal [M1]  Subgroup: [M3] 80-250-00 80-250-34 Subtotal [M3]  Subgroup: [M7] 80-209-00 80-209-00 80-209-04 Subtotal [M7]	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted Admin Expense>Recruiting Advertising Other Admin Expense>Marketing & Advertising Advertising Other  Postage Admin Expense>Postage Admin Expense>Postage Admin Expense>Postage Admin Expense>Postage Admin Expense>Postage Postage	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00 1,612.00  15,610.00  1,612.00 52.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  820.00  680.00  3,011.00 682.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00  1,612.00  15,610.00  1,612.00  52.00
Subtotal [1]  Subgroup : [2] Marcum 108  Subtotal [2]  Subgroup : [4] 80-236-00 80-236-04 80-236-34 Subtotal [4]  Subgroup : [5] 60-204-00  80-235-00  Subtotal [5]  Subgroup : [M1] 80-249-00 Subtotal [M1]  Subgroup : [M3] 80-250-00 80-250-34 Subtotal [M3]  Subgroup : [M7] 80-209-00 80-209-34	Resident Travel and Entertainment  Holiday Parties for Staff Holiday Party  Holiday Parties for Staff  Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Admin Expense>Travel>COVID19 Employee Travel  Education Expense Nursing Expense>Training & Education  Admin Expense>Training & Education  Admin Expense>Dues & Subscriptions  Education Expense  Advertising Help Wanted Admin Expense>Recruiting Advertising Other  Admin Expense>Marketing & Advertising Admin Expense>Marketing & Advertising>COVID19  Advertising Other  Postage Admin Expense>Postage Admin Expense>Postage Admin Expense>Postage Admin Expense>Postage>COVID19	2,993.00  0.00  680.00 3,011.00 682.00 4,373.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00 1,612.00  15,610.00  1,612.00 52.00	  RJE - 3	0.00 820.00 820.00 0.00 0.00 0.00 0.00 0	820.00  820.00  820.00  680.00  3,011.00 682.00  4,767.00  1,035.00  5,802.00  943.00  943.00  13,998.00  1,612.00  15,610.00  1,612.00  52.00

80-230-00	Admin Expense>Data Processing	42,954.00		0.00	42,954.00
80-240-00	Admin Expense>Professional Fees	113,079.00		53,665.00	166,744.00
	'	.,.	RJE - 4	56,400.00	,
			RJE - 5	(2,735.00)	
80-700-00	Admin Expense>Contracted Service	19,818.00		0.00	19,818.00
	_		RJE - 7	0.00	
Subtotal [M11]	Services Provided by Contract	177,231.00		53,665.00	230,896.00
	-	<u> </u>		<u> </u>	· · · · · · · · · · · · · · · · · · ·
Subgroup : [M13]	Other				
		050.00		0.00	050.00
80-234-00	Admin Expense>Licenses	950.00		0.00	950.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	9,955.00		0.00	9,955.00
80-243-00	Admin Expense>Late Fees	123.00		0.00	123.00
80-244-00	Admin Expense>Bank Fees	38.377.00		0.00	38,377.00
Marcum 109	Employee Relations	0.00		1,062.00	1,062.00
Marcuili 109	Employee Relations	0.00			1,002.00
			RJE - 3	1,062.00	
Marcum 110	Employee Food	0.00		3,109.00	3,109.00
			RJE - 3	3,109.00	
Marcum 112	Discriminatory Bonus	0.00		11,244.00	11,244.00
Maroam 112	Biodiffinatory Borido	0.00	RJE - 3		11,244.00
			KJE - 3	11,244.00	
Marcum 118	Admin & General>COVID Related Expense	0.00		9,250.00	9,250.00
			RJE - 3	9,250.00	
Subtotal [M13]	Other	49,405.00		24,665.00	74,070.00
• •	-			<del></del>	·
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. an	258,021.00		79,150.00	337,171.00
Total [10]	Experiorures Other than Salaries (cont d) - Admin. an	230,021.00		73,130.00	337,171.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	6,554.00		0.00	6,554.00
	Dietary Expense>Food	·			•
70-178-00	· ·	161,377.00		0.00	161,377.00
71-178-00	Activity Expense>Food	420.00		0.00	420.00
Subtotal [2A1]	Raw Food	168,351.00		0.00	168,351.00
			<u></u>		<u>.</u>
Subgroup : [2A2]	Non-Food Supplies				
	• •	12,043.00		0.00	10.040.00
70-183-00	Dietary Expense>Supplies	*			12,043.00
70-183-34	Dietary Expense>Supplies>COVID19	551.00		0.00	551.00
Subtotal [2A2]	Non-Food Supplies	12,594.00		0.00	12,594.00
			<u></u>		<u>.</u>
Total [18]	Dietary Basis for Allocation of Costs	180,945.00		0.00	180,945.00
	=	100,010.00			
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	11.00		0.00	11.00
Subtotal [3B]	Purchased Services	11.00		0.00	11.00
oubtotui [ob]		11.00		0.00	11.00
Cubanaua - [20]	Othor				
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	4,125.00		0.00	4,125.00
Subtotal [3C]	Other	4,125.00		0.00	4,125.00
Total [19]	Laundry-Basis for Allocation of Costs	4,136.00		0.00	4,136.00
10101 [10]	=	4,100.00		0.00	4,100.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation	or Costs			
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	13,329.00		0.00	13,329.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,654.00		0.00	1,654.00
	-			0.00	
Subtotal [4C]	Other _	14,983.00		0.00	14,983.00
Subgroup : [5A2]	Purchased from				
62-145-00	Pharmacy Expense>RX	147,335.00		0.00	147,335.00
Subtotal [5A2]	Purchased from	147,335.00		0.00	147,335.00
	<u>-</u>	,			,
Cubarana - FED1	Medicine Cohinet Days				
Subgroup : [5B]	Medicine Cabinet Drugs	_		= =.	
62-222-00	Pharmacy Expense>OTC	763.00		0.00	763.00
Subtotal [5B]	Medicine Cabinet Drugs	763.00		0.00	763.00
	<del>-</del>				
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	7 000 00		0.00	7 000 00
		7,892.00			7,892.00
Subtotal [5E2]	Oxygen - Other	7,892.00		0.00	7,892.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	2,974.00		0.00	2,974.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	1,360.00		0.00	1,360.00
	· · · · · · · · · · · · · · · · · · ·				
Subtotal [5F]	X-Rays and related radiological	4,334.00		0.00	4,334.00

Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	18,372.00		0.00	18,372.00
Subtotal [5H]	Laboratory	18,372.00	-	0.00	18,372.00
			_		
Subgroup : [5l]	Recreation				
71-179-00	Activity Expense>Barber & Beauty	5.00		0.00	5.00
71-183-00	Activity Expense>Supplies	442.00		0.00	442.00
71-202-00	Activity Expense>Resident Missing Items	1,216.00		0.00	1,216.00
71-700-00	Activity Expense>Contracted Service	850.00		0.00	850.00
80-232-00 Subtotal [5I]	Admin Expense>Cable TV Recreation	6,021.00 <b>8,534.00</b>	-	0.00 <b>0.00</b>	6,021.00 <b>8,534.00</b>
Subtotal [Si]	- Necreation	0,334.00	-	0.00	0,334.00
Subgroup : [5L]	Other				
60-183-00	Nursing Expense>Supplies	80,632.00		0.00	80,632.00
60-183-34	Nursing Expense>Supplies>COVID19	22,697.00		0.00	22,697.00
60-205-00	Nursing Expense>Sanitation & Incineration	495.00		0.00	495.00
60-208-00	Nursing Expense>Equip-Rental	24,927.00		0.00	24,927.00
60-230-00	Nursing Expense>Data Processing	4,413.00		0.00	4,413.00
60-230-34	Nursing Expense>Data Processing>COVID19	774.00		0.00	774.00
Marcum 117	Indirect COVID Expense	0.00		4,125.00	4,125.00
	<u>-</u>		RJE - 3	4,125.00	
Subtotal [5L]	Other	133,938.00	_	4,125.00	138,063.00
Total [20]	Housekeeping and Resident Care Basis for Allocation	336.151.00	-	4,125.00	340,276.00
rotal (20)	=	000,101.00	=	4,120.00	040,210.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
70-207-00	Dietary Expense>Repairs & Maint	977.00		0.00	977.00
75-207-00	Maintenance Expense>Repairs & Maint	17,490.00		0.00	17,490.00
Subtotal [6A]	Repairs and Maintenance	18,467.00	_	0.00	18,467.00
	_		_		
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	28,964.00	_	0.00	28,964.00
Subtotal [6B]	Heat	28,964.00	_	0.00	28,964.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	72,791.00		0.00	72,791.00
Subtotal [6C]	Light & Power	72,791.00	_	0.00	72,791.00
0		12,101.00	_		
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	21,856.00		0.00	21,856.00
Subtotal [6D]	Water	21,856.00	_	0.00	21,856.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	5,810.00		0.00	5,810.00
75-183-34	Maintenance Expense>Supplies>COVID19	132.00		0.00	132.00
75-205-00	Maintenance Expense>Sanitation & Incineration	17,948.00 596.00		0.00 0.00	17,948.00 596.00
75-208-00 75-217-00	Maintenance Expense>Equip-Rental  Maintenance Expense>Extermination	2,803.00		0.00	2,803.00
75-218-00	Maintenance Expense>Snow Removal	6,525.00		0.00	6,525.00
75-220-00	Maintenance Expense>Fire Drill	2,654.00		0.00	2,654.00
75-700-00	Maintenance Expense>Contracted Service	15,711.00		0.00	15,711.00
		,	RJE - 7	0.00	
75-700-34	Maintenance Expense>Contracted Service>COVID19	5,391.00		0.00	5,391.00
Subtotal [6F]	Other	57,570.00	_	0.00	57,570.00
			_		
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	30,282.00	_	0.00	30,282.00
Subtotal [7D]	Movable Equipment	30,282.00	_	0.00	30,282.00
Subgroup : [8A]	Organization Expense				
93-000-00	Amortization Expense	5,328.00		0.00	5,328.00
Subtotal [8A]	Organization Expense	5,328.00	-	0.00	5,328.00
	- · ·	······	_		
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	181,800.00	_	0.00	181,800.00
Subtotal [9]	Rental Payments	181,800.00	_	0.00	181,800.00
Pubmer : 11001	Deal actate toyon weld by leaves				
Subgroup : [10B]	Real estate taxes paid by lessor	E0 404 00		0.00	E0 404 C0
91-161-00 Subtotal [10B]	Property Expense>RE Taxes	52,184.00	_	0.00	52,184.00
Subtotal [10B]	Real estate taxes paid by lessor	52,184.00	-	0.00	52,184.00
Subgroup : [10C]	Personal property taxes				
	• • •				

91-261-00	Property Expense>Personal Prop Taxes	3,453.00	0.00	3,453.00
Subtotal [10C]	Personal property taxes	3,453.00	0.00	3,453.00
Total [22]	Maintenance and Property	472,695.00	0.00	472,695.00
10101 [22]		412,000.00		472,000.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	45,741.00	0.00	45,741.00
Subtotal [12D]	Other Interest Expense	45,741.00	0.00	45,741.00
Subgroup : [14A]	Insurance on Property			
80-165-00	Admin Expense>Insurance - Property	9,353.00	0.00	9,353.00
Subtotal [14A]	Insurance on Property	9,353.00	0.00	9,353.00
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Liability & Other	42,878.00	0.00	42.878.00
80-163-00	Admin Expense>Insurance - EPLI	1,064.00	0.00	1,064.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
Subtotal [14C3]	Other	44,442.00	0.00	44,442.00
		,		,
Total [27]	Interest and Insurance	99,536.00	0.00	99,536.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)	(4.040.704.00)	2.22	(4.040.704.00)
40-111-00	Room & Board Revenue>Medicaid	(4,242,701.00)	0.00	(4,242,701.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(6,912.00)	0.00	(6,912.00)
Subtotal [1A]	Medicaid Residents (CT only)	(4,249,613.00)	0.00	(4,249,613.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(2,979,837.00)	0.00	(2,979,837.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(2,979,837.00)	0.00	(2,979,837.00)
		<u> </u>		
Subgroup : [3B]	Medicare room and board contractual allowance			
40-102-14	Room & Board Revenue>Medicare A>Sequester	26,438.00	0.00	26,438.00
Subtotal [3B]	Medicare room and board contractual allowance	26,438.00	0.00	26,438.00
Cubanana : [4A]	Drivete way residents and other			
Subgroup : [4A]	Private-pay residents and other	(570 504 00)	2.22	(570 504 00)
40-104-00	Room & Board Revenue>Private	(579,534.00)	0.00	(579,534.00)
40-105-00 40-109-00	Room & Board Revenue>HMO	(97,556.00)	0.00	(97,556.00)
	Room & Board Revenue>Hospice	(137,980.00)	0.00	(137,980.00)
Subtotal [4A]	Private-pay residents and other	(815,070.00)	0.00	(815,070.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequester	858.00	0.00	858.00
Subtotal [4B]	Private-pay room and board contractual allowance	858.00	0.00	858.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(127,278.00)	0.00	(127,278.00)
Subtotal [5A]	Prescription Drugs - Medicare	(127,278.00)	0.00	(127,278.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	127,278.00	0.00	127,278.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	127,278.00	0.00	127,278.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(248,728.00)	0.00	(248,728.00)
42-103-00	PT Revenue>Medicare B	(104,370.00)	0.00	(104,370.00)
Subtotal [7A]	Physical Therapy - Medicare	(353,098.00)	0.00	(353,098.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance	249.729.00	0.00	249 729 00
42-102-01 Subtotal [7B]	PT Revenue>Medicare A>C/A  Physical Therapy - Medicare Contractual Allowance	248,728.00 248,728.00	0.00 <b>0.00</b>	248,728.00 248,728.00
Subtotal [/b]	- Inysical Therapy - Medicare Contractual Allowance	240,720.00		240,720.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-104-00	PT Revenue>Private	(161.00)	0.00	(161.00)
42-105-00	PT Revenue>HMO	(13,063.00)	0.00	(13,063.00)
42-111-00	PT Revenue>Medicaid	(79,094.00)	0.00	(79,094.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(92,318.00)	0.00	(92,318.00)
	_			
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			_
42-111-01	PT Revenue>Medicaid>C/A	79,094.00	0.00	79,094.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowa	79,094.00	0.00	79,094.00

Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(37,811.00)		0.00	(37,811.00)
44-103-00	ST Revenue>Medicare B	(14,155.00)		0.00	(14,155.00)
Subtotal [8A]	Speech Therapy - Medicare	(51,966.00)		0.00	(51,966.00)
0	One of The same Madison Control Allows				
Subgroup : [8B] 44-102-01	Speech Therapy - Medicare Contractual Allowance ST Revenue>Medicare A>C/A	27 911 00		0.00	27 911 00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	37,811.00 37,811.00		0.00	37,811.00 37,811.00
oubtotui [ob]	Operation Thorapy Incurcate Software Anomalice	07,071.00		0.00	07,011.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>HMO	(3,400.00)		0.00	(3,400.00)
44-111-00	ST Revenue>Medicaid	(15,014.00)		0.00	(15,014.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(18,414.00)		0.00	(18,414.00)
Subgroup : [8D] 44-111-01	Speech Therapy - Non-medicare Contractual Allowan			0.00	15.014.00
Subtotal [8D]	ST Revenue>Medicaid>C/A  Speech Therapy - Non-medicare Contractual Allowan	15,014.00 15,014.00		0.00	15,014.00 15,014.00
Cubiciui [CD]	Operation in the second and the seco	10,014.00		0.00	10,014.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(230,942.00)		0.00	(230,942.00)
43-103-00	OT Revenue>Medicare B	(74,085.00)		0.00	(74,085.00)
Subtotal [9A]	Occupational Therapy - Medicare	(305,027.00)		0.00	(305,027.00)
0.1 1001	0 " 17" " 0 " 1 1 1				
Subgroup : [9B] 43-102-01	Occupational Therapy - Medicare Contractual Allowa OT Revenue>Medicare A>C/A	nce 230,942.00		0.00	230,942.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowa			0.00	230,942.00
Oubtotal [3D]	Occupational Therapy - Medicare Contraction Allowa	250,542.00		0.00	200,542.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-104-00	OT Revenue>Private	(4,446.00)		0.00	(4,446.00)
43-105-00	OT Revenue>HMO	(5,334.00)		0.00	(5,334.00)
43-111-00	OT Revenue>Medicaid	(63,985.00)		0.00	(63,985.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(73,765.00)		0.00	(73,765.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Al	lowance			
43-111-01	OT Revenue>Medicaid>C/A	63,985.00		0.00	63,985.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Al			0.00	63,985.00
	,	· · · · · · · · · · · · · · · · · · ·			<del></del>
Subgroup : [10A]	Other - Medicare				
47-103-00	Other Ancillary Rev>Medicare B	(2,152.00)		0.00	(2,152.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(21.00)		0.00	(21.00)
52-102-00 Subtotal [40.4]	Revenue Adjustments>Medicare A  Other - Medicare	(12.00)		0.00	(12.00)
Subtotal [10A]	Other - Medicare	(2,185.00)		0.00	(2,185.00)
Subgroup : [10B]	Other - Non-medicare				
52-105-00	Revenue Adjustments>HMO	18,358.00		0.00	18,358.00
52-109-00	Revenue Adjustments>Hospice	1,635.00		0.00	1,635.00
52-111-00	Revenue Adjustments>Medicaid	(42,004.00)		0.00	(42,004.00)
52-123-00	Revenue Adjustments>Ancillary	869.00		0.00	869.00
Subtotal [10B]	Other - Non-medicare	(21,142.00)		0.00	(21,142.00)
Subgroup : [45]	Interest Income				
Subgroup : [15] 51-160-00	Other Rev>Interest	6.00		0.00	6.00
Subtotal [15]	Interest Income	6.00		0.00	6.00
Subgroup : [18]	Other Revenue				
51-100-00	Other Rev>Miscellaneous	(20.00)		0.00	(20.00)
			RJE - 8	0.00	
51-818-00	Other Rev>Medical Records	(90.00)		0.00	(90.00)
Subtotal [18]	Other Revenue	(110.00)		0.00	(110.00)
Total [30]	Statement of Revenue	(8,259,669.00)		0.00	(8,259,669.00)
rotal [00]	Statement of Nevertue	(0,233,003.00)		0.00	(0,203,003.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	(77,242.00)		0.00	(77,242.00)
10-014-00	Cash>Petty Cash Facility	2,823.00		0.00	2,823.00
10-015-00	Cash>Petty Cash PNA	844.00		0.00	844.00
10-034-87	Cash>PPP>Torrington	823,300.00		0.00	823,300.00
10-050-87	Cash>WFPayroll>Torrington	2,589.00		0.00	2,589.00
10-060-87 10-061-00	Cash>Resident Trust>Torrington Cash>Care Cost	53,988.00 5,000.00		0.00 0.00	53,988.00 5,000.00
10-090-87	Cash>WFOperating>Torrington	34,715.00		0.00	34,715.00
Subtotal [A1]	Cash	846,017.00		0.00	846,017.00

11-10-00   Accounts Receivable-Mediciare A   759.411.00   0.00   359.813.00   11-10-500   Accounts Receivable-Mediciare A   338.50.00   0.00   0.00   3.00	Subgroup : [A2]	Resident A/R			
1-10-10-00   Accounts Recoisealme-Minot			759.411.00	0.00	759.411.00
1-10-50.0   Accounts Receivable-HMDO   6.8865.0   0.00   6.8850.0   0.00   8.3796.00   1-11-11-10   Accounts Receivable-Medical   667.344.00   0.00   687.340.0   0.00   687.340.0   0.00   687.340.0   0.00   697.340.0   0					
1-10-9.00   Accounts Receivable-Hospica   33,799.00   0.00   87,904.00   11-112-00   Accounts Receivable-Hospical   897,304.00   0.00   20,005.00   11-112-00   Accounts Receivable-Hospical   20,005.00   0.00   20,005.00   11-112-00   Accounts Receivable-Hospical   20,005.00   0.00   21,902.00   11-112-00   Accounts Receivable-Hospical   20,000   21,902.00   0.00   22,173.00   0.00   22,173.00   0.00   22,173.00   0.00   22,173.00   0.00   22,173.00   0.00   22,173.00   0.00   22,173.00   0.00					
11-11-200		·			
11-120-00   Accounts Receivable-Alloure Conts With Ciff   21,9812-00   0.00   59,994.00     11-123-00   Accounts Receivable-Medicare Conts With Ciff   21,9812-00   0.00   21,9812-00     11-123-00   Accounts Receivable-Accidiary   49,112-00   0.00   22,117,386.00     11-123-00   Accounts Receivable-Accidiary   49,112-00   0.00   22,117,386.00     11-123-00   Accounts Receivable-Accidiary   49,112-00   0.00   22,117,386.00     12-124-00   Prepaid Expenses   7,900.00   0.00   1,800.00     12-124-00   Prepaid Expenses Pressame Comp   78,485.00   0.00   78,485.00     12-124-00   Prepaid Expenses Proces   16,579.00   0.00   78,485.00     12-124-00   Prepaid Expenses Proces   15,579.00   0.00   78,485.00     12-124-00   Prepaid Expenses Proces   120,411.00   0.00   120,411.00     12-124-00   Prepaid Expenses Comp   78,485.00   0.00   78,485.00     12-124-10   Prepaid Expenses Proces   10,579.00   0.00   120,411.00     12-124-10   Freed Acesta-Accepted Improvements   10,545.00   0.00   120,411.00     12-124-10   Freed Acesta-Accepted Improvements   10,545.00   0.00   120,411.00     12-124-10   Exactorio Improvements   10,545.00   0.00   120,411.00     12-124-10   Exactorio Improvements   10,545.00   0.00   0.00   120,411.00     12-124-10   Exactorio Improvements   11,528.00   0.00   0.00   0.00     12-124-00   Freed Acesta-Furniture, Fitzer and Equipment   31,528.00   0.00   0.00   0.00     11-13-00   Freed Acesta-Furniture, Fitzer and Equipment   0.00   0.00   0.00     11-13-13-00   Freed Acesta-Furniture, Fitzer and Equipment   0.00   0.00   0.00     11-13-13-00   Accum Depro-Accepter   0.00   0.00   0.00     11-13-13-00   Accum Depro-Accepter   0.00   0.00   0.00     11-13-13-00   Accum Depro-Accepter Accum Begin Process   0.00   0.00   0.00     11-13-13-00   Accum Depro-Accepter Accum Begin Process   0.00   0.00   0.00     11-13-13-00   Accum Depro-Accepter Accum Begin Process   0.00   0.00   0.00     11-13-13-00   Accum Depro-Accepter   0.00   0.00   0.00     11-13-13-00   Accum Depro-Accepter   0.00   0.00   0.					
11/12/20					
					·
Subgroup   [A5]   Prepaid Expenses   7,963.00   0.00   7,963.00   1,217.208.00					
Subgroup   [AS]	11-123-00	Accounts Receivable>Ancillary	49,102.00	0.00	49,102.00
12,000.00   Prepaid Expenses   7,903.00   0.00   7,903.00   12,134.00   12,132.00   0.00   13,457.00   12,132.00   0.00   13,457.00   12,132.00   0.00   13,579.00   0.00   73,450.00   0.00   73,450.00   0.00   13,579.00   0.00   13,579.00   0.00   13,579.00   0.00   13,579.00   0.00   13,579.00   0.00   13,579.00   0.00   0.00   13,579.00   0.00   0.00   120,411.00   0	Subtotal [A2]	Resident A/R	2,217,326.00	0.00	2,217,326.00
12.142-0.0   Prepaid Expenses>Insarance   18.464.0.0   0.00   15.464.0.0   12.881.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00	Subgroup : [A5]	Prepaid Expenses			
12.142-0.0   Prepaid Expenses>Insarance   18.464.0.0   0.00   15.464.0.0   12.881.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00   15.675.0.0   0.00		Prepaid Expenses	7.903.00	0.00	7.903.00
12.128.00   Prepaid Expenses>Taxes   15.79:00   0.00   75.45:00   0.00   76.45:00	12-124-00	•		0.00	
12-881-0.0   Prepaid Expenses-Workers Comp   78.465.00   0.00   120.411.00   0.00   120.411.00		•			
Subgroup   E41   Leashold Improvements   105,457.00   0.00   105,457.00   15131.00   105,457.00   0.00   105,457.00   15131.00   105,457.00   0.00   105,457.00   15131.00   0.00   105,457.00   15131.00   0.00   0.237.19.00   0.00   0.237.19.00   0.00   0.237.19.00   0.00   131,28.00   0.00   131,28.00   0.00   131,28.00   0.00   131,28.00   0.00   131,28.00   0.00   131,28.00   0.00   131,28.00   0.00		·			
14-13-00		· · · · · · · · · · · · · · · · · · ·			
14-13-00		•			
		•	105.457.00	0.00	105 457 00
Subtotal [84]         Leasehold Improvements         81,738.00         0.00         81,738.00           Subgroup: [86]         Movable Equipment         31,528.00         0.00         31,528.00           14-133.00         Fixed Assets-Scripture Fixtures and Equipment         8,021.00         0.00         31,528.00           14-133.00         Fixed Assets-Computer Hardware         37,056.00         0.00         37,056.00           14-134.00         Fixed Assets-Computer Hardware         6,333.00         0.00         6,333.00           14-137-01         Fixed Asset-Scale Sub Faix         1,420.00         0.00         16,856.00           14-137-02         Fixed Asset-Sales Use Faix         1,420.00         0.00         1,420.00           15-13-20         Accum Depro-Furnature, Fixtures and Equipment         (15,585.00)         0.00         (6,154.00)           15-13-20         Accum Depro-Computer Software         (28,955.00)         0.00         (28,955.00)           15-13-30         Accum Depro-Computer Software         (28,679.00)         0.00         (28,679.00)           15-13-30         Accum Depro-Sales Use Fax         (846.00)         0.00         (28,679.00)           15-13-30         Accum Depro-Sales Use Fax         (846.00)         0.00         16,855.00 <t< td=""><td></td><td>·</td><td></td><td></td><td></td></t<>		·			
Novable Equipment		·			
14-132-00   Fixed Assets-Furniture, Fixtures and Equipment	Subtotal [B4]	Leasenoid improvements	81,738.00	0.00	81,738.00
14-13-00   Fixed Assets-Medical Equipment   8,021.00   0.00   37,056.00   0.00   37,056.00   0.00   37,056.00   0.00   37,056.00   0.00   37,056.00   0.00   0.00   37,056.00   0.00   0.00   0.33.00   0.00   0.33.00   0.00   0.33.00   0.00   0.33.00   0.00   0.33.00   0.00   0.33.00   0.00   0.33.00   0.00   0.33.00   0.00   0.33.00   0.00   0.33.00   0.00   0.33.00   0.00   0.00   0.43.00   0.43.00   0.43.00   0.00   0.44.20	Subgroup : [B6]	Movable Equipment			
14-13-0.0   Fixed Assetb>Computer FishMare   37,066.0.0   0.00   6,333.0.0   0.00   6,333.0.0   14-137-0.1   Fixed Assetb>Computer Software   6,333.0.0   0.00   0.00   16,850.0.0   0.00   16,850.0.0   0.00   16,850.0.0   0.00   14,42.0.0   0.00   14,42.0.0   0.00   14,42.0.0   0.00   14,42.0.0   0.00   14,42.0.0   0.00   14,42.0.0   0.00   14,42.0.0   0.00   16,636.0.0   0.00   16,636.0.0   0.00   16,636.0.0   0.00   16,636.0.0   0.00	14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	31,528.00	0.00	31,528.00
14-135-00   Fixed Assetb-Computer Software   6,333.00   0.00   16,333.00   14,030-00   16,000   16,000   16,000   16,000   16,000   14,000   14,000   14,000   14,000   14,000   16,0	14-133-00	Fixed Assets>Medical Equipment	8,021.00	0.00	8,021.00
14-135-00   Fixed Assetb-Computer Software	14-134-00	Fixed Assets>Computer Hardware	37,056.00	0.00	37,056.00
14-137-01   Fixed Asset>Capital Laese-Copier   16,850.00   0.00   14,850.00   1.442.00		·			
1.442.00   Fixed Assets>Sales Use Tax		·			
15-132-00   Accum Depn>Equiture, Fixtures and Equipment   (15,636.00)   0.00   (15,636.00)   0.00   (6,154.00)   0.00   (6,154.00)   0.00   (6,154.00)   0.10   0.00   (6,154.00)   0.10   0.00   (6,154.00)   0.10   0.00   (6,154.00)   0.10   0.00   (28,953.00)   0.10   0.00   (28,953.00)   0.10   0.00   (28,953.00)   0.10   0.00   (28,953.00)   0.00   0.00   (28,073.00)   0.00   0.00   (28,073.00)   0.00   0.0		·			
15-134-00   Accum Depn-Medical Equipment   (8,154.00)   0.00   (28,953.00)   0.00   (28,953.00)   0.00   (28,953.00)   0.00   (28,953.00)   0.00   (28,953.00)   0.00   (28,953.00)   0.00   (28,679.00)   0.15-137-01   Accum Depn-Computer Software   (5,127.00)   0.00   0.00   (28,679.00)   0.00   (28,679.00)   0.00   (28,679.00)   0.00   (28,679.00)   0.00   (28,679.00)   0.00   (28,679.00)   0.00   (28,679.00)   0.00					
			•		, ,
15-137-01   Accum Depn-Computer Software   (5.127.00)   0.00   (28.679.00)   15-137-01   Accum Depn-Salies Use Tax   (28.679.00)   0.00   (28.679.00)   (2					
Accumulated Depn>Capital Lease>Copier   (28,679.00)   0.00   (28,879.00)   15-305-00   Accum Depn>Sales Use Tax   (846.00)   0.00   (846.00)   (845.00)			•		
Substance   Deferred Deposits   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.		•			
Subtotal [B6]         Movable Equipment         15,835.00         0.00         15,835.00           Subgroup: [D1]         Deferred Deposits         10,402.00         0.00         10,402.00           Subtotal [D1]         Deferred Deposits         10,402.00         0.00         10,402.00           Subtotal [D1]         Deferred Deposits         10,402.00         0.00         10,402.00           Subgroup: [D3]         Organization Expense         26,642.00         0.00         26,642.00           17-000-00         Deferred Financing Costs         26,642.00         0.00         0.00         26,642.00           19-265-00         Accumulated Amortization>Deferred Financing Costs         (23,978.00)         0.00         0.00         26,642.00           Subgroup: [D4]         Goodwill         566,219.00         0.00         566,219.00           Subgroup: [D4]         Goodwill         566,219.00         0.00         566,219.00           Subgroup: [D6]         Loans to Owners or Related Parties         27-00-88         Due To/(From)>New Haven         171,886.00         0.00         171,886.00           27-000-8B         Due To/(From)>New Haven         171,886.00         0.00         62,780.00         0.00         62,780.00           27-000-9C         Due To/(From)>N					
Subgroup : [D1]   Deferred Deposits   10,402.00   0.00   10,402	15-305-00	Accum Depn>Sales Use Tax			
13-128-00   Due From>Vendor Security Deposits   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.0	Subtotal [B6]	Movable Equipment	15,835.00	0.00	15,835.00
13-128-00   Due From>Vendor Security Deposits   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.00   10,402.00   0.0	Subaroup : [D1]	Deferred Deposits			
Subtotal [D1]         Deferred Deposits         10,402.00         0.00         10,402.00           Subgroup: [D3]         Organization Expense         26,642.00         0.00         26,642.00           19-265-00         Accumulated Amortization>Deferred Financing Costs         (23,978.00)         0.00         26,642.00           Subtotal [D3]         Organization Expense         2,664.00         0.00         2,664.00           Subgroup: [D4]         Goodwill         566,219.00         0.00         566,219.00           Subgroup: [D6]         Coodwill         566,219.00         0.00         566,219.00           Subgroup: [D6]         Loans to Owners or Related Parties         27-000-88         Due To/(From)>New Haven         171,886.00         0.00         171,886.00           27-000-80         Due To/(From)>New Haven         171,886.00         0.00         4,594.00           27-000-91         Due To/(From)>Waterbury         6,278.00         0.00         6,278.00           27-000-92         Due To/(From)>Regal Care Management Group         18,285.00         0.00         18,285.00           27-000-93         Due To/(From)>Regal Care Management         402.00         0.00         4,786.00)           27-317-00         Due To/(From)>Fairview Management         402.00         0.00<		•	10.402.00	0.00	10.402.00
Subgroup : [D3]   Organization Expense   17-000-00   Deferred Financing Costs   26,642.00   0.00   26,642.00   19-265-00   Accumulated Amortization>Deferred Financing Costs   (23,978.00)   0.00   (23,978.00)   0.00   (23,978.00)   0.00   (23,978.00)   0.00   (23,978.00)   0.00   0.00   2,664.00   0.		· · · · · · · · · · · · · · · · · · ·			
17-00-00   Deferred Financing Costs   26,642.00   0.00   26,642.00   19:265-00   Accumulated Amortization-Deferred Financing Costs   23,978.00   0.00   0.00   (23,978.00)   Subtotal [D3]   Organization Expense   2,664.00   0.00   0.00   2,664.00   0.00   2,664.00   0.00   2,664.00   0.00   2,664.00   0.00   0.00   2,664.00   0.00   566,219.00   0.00   566,219.00   0.00   566,219.00   0.00   566,219.00   0.00   566,219.00   0.00   566,219.00   0.00   566,219.00   0.00   566,219.00   0.00   566,219.00   0.00		•	· · · · · · · · · · · · · · · · · · ·		·
19-265-00   Accumulated Amortization Deferred Financing Costs   23,978.00   0.00   0.00   2,664.00   0.00   2,664.00   0.00   2,664.00   0.00   2,664.00   0.00   2,664.00   0.00   2,664.00   0.00   2,664.00   0	•				
Subtotal [D3]         Organization Expense         2,664.00         0.00         2,664.00           Subgroup : [D4]         Goodwill         566,219.00         0.00         566,219.00           Subtotal [D4]         Goodwill         566,219.00         0.00         566,219.00           Subgroup : [D6]         Loans to Owners or Related Parties         27-000-88         Due To/(From)>New Haven         171,886.00         0.00         171,886.00           27-000-90         Due To/(From)>West Haven         4,594.00         0.00         4,594.00           27-000-91         Due To/(From)>Begal Care Management Group         18,285.00         0.00         6,278.00           27-000-92         Due To/(From)>New London         (4,786.00)         0.00         18,285.00           27-000-96         Due To/(From)>New London         (4,786.00)         0.00         4,786.00           27-317-00         Due To/(From)>Fairview Management         402.00         0.00         402.00           Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         74,950.00           Subgroup : [D7]         Other Assets         74,950.00         0.00         74,950.00           27-111-00         Due To/(From)>Saugus         98.00         0.00         98.00	17-000-00	Deferred Financing Costs			
Subgroup : [D4]         Goodwill         566,219.00         0.00         566,219.00           Subtotal [D4]         Goodwill         566,219.00         0.00         566,219.00           Subgroup : [D6]         Loans to Owners or Related Parties         27-000-88         Due To/(From)>New Haven         171,886.00         0.00         171,886.00           27-000-80         Due To/(From)>News Haven         4,594.00         0.00         4,594.00           27-000-91         Due To/(From)>News London         6,278.00         0.00         6,278.00           27-000-92         Due To/(From)>New London         (4,786.00)         0.00         18,285.00           27-000-96         Due To/(From)>New London         (4,786.00)         0.00         4,786.00)           27-317-00         Due To/(From)>Fairview Management         402.00         0.00         402.00           Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         196,659.00           Subgroup : [D7]         Other Assets         74,950.00         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Vendor         (371.00)         0.00         89,48.00	19-265-00	Accumulated Amortization>Deferred Financing Costs	(23,978.00)		
16-000-00   Goodwill   566,219.00   0.00   566,219.00   Subtotal [D4]   Goodwill   566,219.00   566,219.00   0.00   566,219.00   Subgroup: [D6]   Loans to Owners or Related Parties   27-000-88   Due To/(From)>New Haven   171,886.00   0.00   171,886.00   27-000-90   Due To/(From)>Wast Haven   4,594.00   0.00   4,594.00   27-000-91   Due To/(From)>Wasterbury   6,278.00   0.00   6,278.00   27-000-92   Due To/(From)>Regal Care Management Group   18,285.00   0.00   0.00   4,285.00   27-000-96   Due To/(From)>Pairview Management   402.00   0.00   402.00   32-317-00   Due To/(From)>Fairview Management   402.00   0.00   402.00   32-317-00	Subtotal [D3]	Organization Expense	2,664.00	0.00	2,664.00
16-000-00   Goodwill   566,219.00   0.00   566,219.00   Subtotal [D4]   Goodwill   566,219.00   566,219.00   0.00   566,219.00   Subgroup: [D6]   Loans to Owners or Related Parties   27-000-88   Due To/(From)>New Haven   171,886.00   0.00   171,886.00   27-000-90   Due To/(From)>Wast Haven   4,594.00   0.00   4,594.00   27-000-91   Due To/(From)>Wasterbury   6,278.00   0.00   6,278.00   27-000-92   Due To/(From)>Regal Care Management Group   18,285.00   0.00   0.00   4,285.00   27-000-96   Due To/(From)>Pairview Management   402.00   0.00   402.00   32-317-00   Due To/(From)>Fairview Management   402.00   0.00   402.00   32-317-00	Subaroup : [D4]	Goodwill			
Subtotal [D4]         Goodwill         566,219.00         0.00         566,219.00           Subgroup : [D6]         Loans to Owners or Related Parties         27-000-88         Due To/(From)>New Haven         171,886.00         0.00         171,886.00           27-000-90         Due To/(From)>West Haven         4,594.00         0.00         4,594.00           27-000-91         Due To/(From)>Regal Care Management Group         18,285.00         0.00         6,278.00           27-000-92         Due To/(From)>Regal Care Management Group         18,285.00         0.00         0.00         18,285.00           27-000-96         Due To/(From)>Regal Care Management         402.00         0.00         (4,786.00)           27-317-00         Due To/(From)>Fairview Management         402.00         0.00         402.00           Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         196,659.00           Subgroup : [D7]         Other Assets         398.00         0.00         74,950.00           27-00-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Weldcaid         89,448.00         0.00         371.00           27-174-00         Due To/(From)>Chier L&E         9,237.00			566.219.00	0.00	566.219.00
27-000-88         Due To/(From)>New Haven         171,886.00         0.00         171,886.00           27-000-90         Due To/(From)>West Haven         4,594.00         0.00         4,594.00           27-000-91         Due To/(From)>Waterbury         6,278.00         0.00         6,278.00           27-000-92         Due To/(From)>Regal Care Management Group         18,285.00         0.00         18,285.00           27-000-96         Due To/(From)>New London         (4,786.00)         0.00         (4,786.00)           27-317-00         Due To/(From)>Fairview Management         402.00         0.00         402.00           Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         196,659.00           Subgroup: [D7]         Other Assets         39.00         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-171-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         9,237.00           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner		-			
27-000-88         Due To/(From)>New Haven         171,886.00         0.00         171,886.00           27-000-90         Due To/(From)>West Haven         4,594.00         0.00         4,594.00           27-000-91         Due To/(From)>Waterbury         6,278.00         0.00         6,278.00           27-000-92         Due To/(From)>Regal Care Management Group         18,285.00         0.00         18,285.00           27-000-96         Due To/(From)>New London         (4,786.00)         0.00         (4,786.00)           27-317-00         Due To/(From)>Fairview Management         402.00         0.00         402.00           Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         196,659.00           Subgroup: [D7]         Other Assets         39.00         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-171-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         9,237.00           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner					
27-000-90         Due To/(From)>West Haven         4,594.00         0.00         4,594.00           27-000-91         Due To/(From)>Waterbury         6,278.00         0.00         6,278.00           27-000-92         Due To/(From)>Regal Care Management Group         18,285.00         0.00         18,285.00           27-000-96         Due To/(From)>New London         (4,786.00)         0.00         (4,786.00)           27-317-00         Due To/(From)>Fairview Management         402.00         0.00         402.00           Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         196,659.00           Subgroup: [D7]         Other Assets         74,950.00         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         9,237.00           28-127-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00			,=, aaa		
27-000-91         Due To/(From)>Waterbury         6,278.00         0.00         6,278.00           27-000-92         Due To/(From)>Regal Care Management Group         18,285.00         0.00         18,285.00           27-000-96         Due To/(From)>New London         (4,786.00)         0.00         (4,786.00)           27-317-00         Due To/(From)>Fairview Management         402.00         0.00         402.00           Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         196,659.00           Subgroup: [D7]         Other Assets         V         V         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00		* *			
27-000-92         Due To/(From)>Regal Care Management Group         18,285.00         0.00         18,285.00           27-000-96         Due To/(From)>New London         (4,786.00)         0.00         (4,786.00)           27-317-00         Due To/(From)>Fairview Management         402.00         0.00         402.00           Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         196,659.00           Subgroup: [D7]         Other Assets         74,950.00         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner         445.00         0.00         173,807.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00					
27-000-96         Due To/(From)>New London         (4,786.00)         0.00         (4,786.00)           27-317-00         Due To/(From)>Fairview Management         402.00         0.00         402.00           Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         196,659.00           Subgroup : [D7]         Other Assets         ***         ***         ***           13-127-00         Due From>Old Owner         74,950.00         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner         445.00         0.00         445.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00		, ,			
27-317-00         Due To/(From)>Fairview Management         402.00           Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         402.00           Subgroup : [D7]         Other Assets         Subgroup : [D7]         Other Assets         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner         445.00         0.00         445.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00	27-000-92	Due To/(From)>Regal Care Management Group	18,285.00	0.00	18,285.00
Subtotal [D6]         Loans to Owners or Related Parties         196,659.00         0.00         196,659.00           Subgroup : [D7]         Other Assets         3.427-00         Due From>Old Owner         74,950.00         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner         445.00         0.00         445.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00	27-000-96	Due To/(From)>New London	(4,786.00)	0.00	(4,786.00)
Subgroup : [D7]         Other Assets           13-127-00         Due From>Old Owner         74,950.00         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner         445.00         0.00         445.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00	27-317-00	Due To/(From)>Fairview Management	402.00	0.00	402.00
13-127-00         Due From>Old Owner         74,950.00         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner         445.00         0.00         445.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00	Subtotal [D6]	Loans to Owners or Related Parties	196,659.00	0.00	196,659.00
13-127-00         Due From>Old Owner         74,950.00         0.00         74,950.00           27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner         445.00         0.00         445.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00	Oubanave : IDT	Other Assets			
27-000-82         Due To/(From)>Saugus         98.00         0.00         98.00           27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner         445.00         0.00         445.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00			74 950 00	0.00	74 950 00
27-111-00         Due To/(From)>Medicaid         89,448.00         0.00         89,448.00           27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner         445.00         0.00         445.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00			·		
27-172-00         Due To/(From)>Vendor         (371.00)         0.00         (371.00)           27-174-00         Due To/(From)>Other L&E         9,237.00         0.00         9,237.00           28-127-00         Due To>Old Owner         445.00         0.00         445.00           Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00		, , <u>,</u>			
27-174-00     Due To/(From)>Other L&E     9,237.00     0.00     9,237.00       28-127-00     Due To>Old Owner     445.00     0.00     445.00       Subtotal [D7]     Other Assets     173,807.00     0.00     173,807.00		, ,			
28-127-00     Due To>Old Owner     445.00     0.00     445.00       Subtotal [D7]     Other Assets     173,807.00     0.00     173,807.00		* *			
Subtotal [D7]         Other Assets         173,807.00         0.00         173,807.00		· ·			
		-			
Total [31-32] Assets 4,231,078.00 0.00 4,231,078.00	Cubiciai [D/]	Other Assets	173,007.00	0.00	173,007.00
	Total [31-32]	Assets	4,231,078.00	0.00	4,231,078.00

Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade A/P			
20-000-00	Accounts Payable	(534,657.00)	0.00	(534,657.00)
21-150-00	Other Current Payables>Union Dues W/H	(1,642.00)	0.00	(1,642.00)
21-350-00	Other Current Payables>Resident Funds	(53,988.00)	0.00	(53,988.00)
21-353-00	Other Current Payables>Resident Refunds	(7,201.00)	0.00	(7,201.00)
21-354-00	Other Current Payables>DTF RFMS	(1,472.00)	0.00	(1,472.00)
21-600-00	Other Current Payables>Disputed AP	(11,149.00)	0.00	(11,149.00)
Subtotal [A1]	Trade A/P	(610,109.00)	0.00	(610,109.00)
Subgroup : [A2]	Notes Payable (Current)			
Subgroup : [A2] 22-000-34	Notes Payable (Current)  Note Payable>PPP Loan>COVID19	(823,300.00)	0.00	(823,300.00)
Subtotal [A2]	Notes Payable (Current)	(823,300.00)	0.00	(823,300.00)
oubtotu. [/ t=1		(020,000.00)		(020,000.00)
Subgroup : [A4]	Accrued Payroll			
23-157-00	Accrued Expenses>PTO	(119,650.00)	0.00	(119,650.00)
Subtotal [A4]	Accrued Payroll	(119,650.00)	0.00	(119,650.00)
Cubarana : [A7]	Medicare Final Settlement Devahle			
Subgroup : [A7] 27-102-00	Medicare Final Settlement Payable	15 001 00	0.00	15 991 00
	Due To/(From)>Medicare A	15,881.00 <b>15,881.00</b>	0.00 <b>0.00</b>	15,881.00 <b>15,881.00</b>
Subtotal [A7]	Medicare Final Settlement Payable	15,001.00	0.00	15,001.00
Subgroup : [A12]	Other Current Liabilities			
24-000-00	Accrued Expenses	(102,100.00)	0.00	(102,100.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(3,330.00)	0.00	(3,330.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	7,661.00	0.00	7,661.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(11,473.00)	0.00	(11,473.00)
24-285-00	Accrued Expenses>Year End Adjustments	(3,037.00)	0.00	(3,037.00)
24-881-00	Accrued Expenses>Workers Comp	(77,475.00)	0.00	(77,475.00)
24-882-00	Accrued Expenses>Health Insurance	(10,557.00)	0.00	(10,557.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(517,912.00)	0.00	(517,912.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(280,089.00)	0.00	(280,089.00)
Subtotal [A12]	Other Current Liabilities	(998,312.00)	0.00	(998,312.00)
	_	<u> </u>	-	<u> </u>
Subgroup : [B3]	Loans from Owners or Related Parties			
27-000-89	Due To/(From)>Prospect	(92,835.00)	0.00	(92,835.00)
27-000-93	Due To/(From)>RC Holdings	(1,109,665.00)	0.00	(1,109,665.00)
27-152-00	Due To/(From)>Employee	(7,644.00)	0.00	(7,644.00)
27-315-00	Due To/(From)>Fairview at Southport	(1,276.00)	0.00	(1,276.00)
27-316-00	Due To/(From)>Fairview at Greenwich	(26.00)	0.00	(26.00)
27-400-00	Due to/(from)>Eli Mirlis	38,475.00	0.00	38,475.00
Subtotal [B3]	Loans from Owners or Related Parties	(1,172,971.00)	0.00	(1,172,971.00)
	_	_		_
Subgroup : [B4]	Other Long-Term Liabilities	(000 00)		(222.22)
27-000-40	Due To/(From)>Salmon Brook	(963.00)	0.00	(963.00)
27-000-77	Due To/(From)>TSM Holdings	(1,159.00)	0.00	(1,159.00)
27-000-78	Due To/(From)>Maplewood	(8,339.00)	0.00	(8,339.00)
27-000-83	Due To/(From)>Twin Oaks	(3,246.00)	0.00	(3,246.00)
27-000-95	Due To/(From)>Norwich	(1,363.00)	0.00	(1,363.00)
27-105-00	Due To/(From)>HMO	(2,715.00)	0.00	(2,715.00)
27-109-00	Due To/(From)>Hospice	(5,491.00)	0.00	(5,491.00)
27-169-00	Due To/(From)>Regal Realty	(44,663.00)	0.00	(44,663.00)
27-199-00	Due To>Patient Spend Down	(1,228.00)	0.00	(1,228.00)
Subtotal [B4]	Other Long-Term Liabilities	(69,167.00)	0.00	(69,167.00)
Total [33-34]	Liabilities	(3,777,628.00)	0.00	(3,777,628.00)
0	Family			
Group : [35]	Equity			
Subgroup : [B1]	Owner's Capital			
31-000-86	Partner's Equity>All Partners>Capital Draws	1,891.00	0.00	1,891.00
Subtotal [B1]	Owner's Capital	1,891.00	0.00	1,891.00
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	(447,107.00)	0.00	(447,107.00)
Subtotal [B5]	Cumulated Earnings	(447,107.00)	0.00	(447,107.00)
0.00.0.0		(1,101.00)		(111,101100)
Total [35]	Equity =	(445,216.00)	0.00	(445,216.00)
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00
		3.00	0.00	0.00



Workpaper Index: Prepared By:

Reviewed By:

2/4/2021

Run Date: 2/4/2021

Workpaper Date:

Provider Name: RegalCare at Torrington, LLC

000009621 Provider Number:

Period Ended: 9/30/20 Name of Workpaper: VHCL CKLST

### VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: