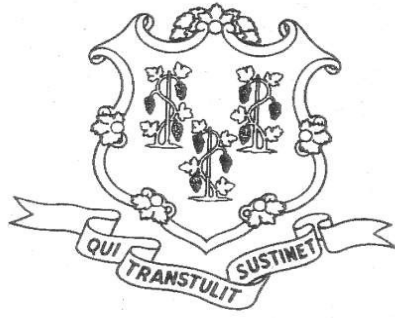


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Torrington Center for Nursing & Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 80 Fern Drive, Torrington, CT 06790	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2468	(Specify)	(Specify)	Medicare Provider 07-5105
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Medicaid Provider Numbers:	CCNH / RHNS 9621	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Torrington Center for Nursing & Rehabilitation, LLC	License No. 2468	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Torrington Center for Nursing & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, 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.

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Torrington Center for Nursing & Rehabilitation, LLC	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 80 Fern Drive, Torrington, CT 06790				
Report Prepared By Zella Healthcare Consulting, LLC	Phone Number 203-808-8197	Date 1/29/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-294-7300		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Torrington Center for Nursing & Rehabilitation, LLC		Address (No. & Street, City, State, Zip) 80 Fern Drive, Torrington, CT 06790		
License Numbers:	CCNH / RHNS 2468	(Specify)	(Specify)	Medicare Provider No. 07-5105
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input checked="" type="radio"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator James Thompson		Nursing Home Administrator's License No.:	1909	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**General Information and Questionnaire
 Partners/Members**

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC		License No. 2468	Report for Year Ended 9/30/2023	Page 3	of 37
Legal Name of Partnership/LLC Torrington Center for Nursing & Rehabilitation, LLC		Business Address 80 Fern Drive, Torrington, CT 06790		State(s) and/or Town(s) in Which Registered Connecticut	
Name of Partners/Members	Business Address	Title		% Owned	
Mordejai Salamon				7%	
Menajem Salamon				44%	
Sari Landa				6%	
Joshua Landa				38%	
Various Other Less than 5% ea				5%	

**General Information and Questionnaire
 Individual Proprietorship**

Name of Facility Torrington Center for Nursing & Rehabilitation, LL	License No. 2468	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility
N/A

General Information and Questionnaire
Related Parties*

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC	License No. 2468	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Torrington Propco, LLC	80 Fern Drive, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Page 22/Line 9	900,000	713,121
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Torrington Center for Nursing & Rehabilitation,	License No. 2468	Report for Year Ended 9/30/2023	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

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

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire
Other Lines of Business

Name of Facility Torrington Center for Nursing & Reh	License No. 2468	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		20,818		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility Torrington Center for	License No. 2468	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of			
Torrington Center for Nursing & Rehabilitation, LLC			2468		9/30/2023				8	37			
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)	
1. 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							75	75			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	73	73			73	73							
B. As of midnight of THIS report period	73	73							73	73			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,376	4,376			3,145	3,145			1,231	1,231			
B. Medicaid (Conn.)	20,352	20,352			15,328	15,328			5,024	5,024			
C. Medicaid (other states)													
D. Private Pay	1,053	1,053			771	771			282	282			
E. State SSI for RCH													
F. Other (Specify) Hospice/HMO	366	366			366	366							
G. Total Care Days During Period (3A thru F)	26,147	26,147			19,610	19,610			6,537	6,537			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	207	207			182	182			25	25			
B. Other Bed Reserve Days	5	5			5	5							
5. Total Resident Days (3G + 4A + 4B)	26,359	26,359			19,797	19,797			6,562	6,562			

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Torrington Center for Nursing & Rehabilitation, LL	License No. 2468	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	13	57		3				
Per Diem Rate								
a. One bed rm.	PDPM	#####		433.55				
b. Two bed rms.	PDPM	#####		433.55				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	3,337	3,337			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,559	1,559			
2. Restorative Treatments					
C. Other	3,790	3,790			
D. Total Physical Therapy Treatments	8,686	8,686			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	449	449			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	115	115			
2. Restorative Treatments					
C. Other	379	379			
D. Total Speech Therapy Treatments	943	943			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	8,573	8,573			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,844	1,844			
2. Restorative Treatments					
C. Other	5,889	5,889			
D. Total Occupational Therapy Treatments	16,306	16,306			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Torrington Center for Nursing & Rehabilitation, LLC	2468	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	137,205		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	268,476	(100,000)	8,666						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	451,240		18,991						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	232,196		9,578						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	14,744		814						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	93,137		4,230						
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	20,033		111						
b. RN									
1. Direct Care	939,585		14,217						
2. Administrative**									
c. LPN									
1. Direct Care	898,275		23,508						
2. Administrative**									
d. Aides and Attendants	1,536,376		58,739						
e. Physical Therapists	83,862		2,396						
f. Speech Therapists	26,120		593						
g. Occupational Therapists	133,435	(133,435)	3,448						
h. Recreation Workers	1,309		65						
i. Physicians									
1. Medical Director									
2. Utilization Review									
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	78,751		2,612						
n. Marketing									
o. Other (Specify) See Attached Schedule									
<i>A-13. Total Salary Expenditures</i>	4,914,744	(233,435)	150,047						

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Total	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Total	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

**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	
Torrington Center for Nursing & Rehabilitation, LLC			2468	9/30/2023				11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section I - Operators/Owners										
Menajam Salamon (Disallowed)	100,000			None	CEO	N/A	A4			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Torrington Center for Nursing & Rehabilitation, LLC				2468	9/30/2023			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section III - Administrators***										
James Thompson (10/1/2022-9/30/2023)	137,205			Non-disc.	Administrator	2,080	A2			
Section IV - Assistant Administrators										

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended						Page	of
Torrington Center for Nursing & Rehabilitation, LLC	2468	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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	33,185		749						
2. Dentist	4,500	(4,500)	38						
3. Pharmacist	11,056		145						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	127,954		1,596						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	30,000		195						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care									
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	110,996		1,552						
2. Administrative***									
b. LPN									
1. Direct Care									
2. Administrative***									
c. Aides									
d. Other									
12. Other (Specify) See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	317,691	(4,500)	4,275						

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

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

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

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

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC		License No. 2468		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
NutraCo	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
LTC Management	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Guardian Consulting Services, Inc	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
QRM	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>			
Marc N. Raad, MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Zella Staffing Solutions	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>			
Dynamic Reimbursement Services	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Grandison Management	PT	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
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* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Torrington Center for Nursing & Rehabilitation, I	2468	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 263,290	263,290						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 36,708	36,708						
4. Social Security (F.I.C.A.)	\$ 374,336	374,336						
5. Health Insurance	\$ 874,027	874,027						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 294,777	294,777						
8. Uniform Allowance	\$ 246	246						
9. Other (<i>Specify</i>) See Attached Schedule	\$ 43,335	43,335						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	55,720	(55,720)					
d. Accounting and Auditing	\$ 33,360	33,360						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 20,290	73,789	(53,499)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 35,585	35,585						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 8,387	8,387						
2. Cellular Phones	\$ 637	637						
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$							
j. Corporation Business Taxes (<i>franchise tax</i>)	\$							
k. Other Taxes (<i>Not related to property - See Page 22</i>)								
1. Income*	\$							
2. Other (<i>Specify</i>) See Attached Schedule	\$ 2,653	89,943	(87,290)					
3. Resident Day User Fee	\$ 461,641	461,641						
Subtotal	\$ 2,449,272	2,645,781	(196,509)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Union Training Fund	\$ 32,818					
BONUS - DIRECT CARE	\$ 100					
BONUS - A&G	\$ 10,417					
Total	\$ 43,335	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Sales Tax	\$ 2,653					
Entity Tax	\$ 87,290	\$ (87,290)				
Total	\$ 89,943	\$ (87,290)	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Torrington Center for Nursing & R	License No. 2468	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Zella Healthcare Consulting 2 Burg & Weingarten 3 4	Address (No. & Street, City, State, Zip Code) 7 Eastview Dr, Simsbury, CT 06070 170 Harborview North, Lawrence, N.Y. 11559
---	--

Services Provided by This Firm (*describe fully*)

1 Monthly bookkeeping services	\$ 18,360
2 Tax returns	\$ 15,000
3	\$
4	\$
	Charge for Services Provided
	\$ 33,360

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

Legal Services Information

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

Address (<i>No. & Street, City, State, Zip Code</i>) 1 4 Canaan Circle, South Salem, NY 10590 2 265 Church St., New Haven, CT 06510 3 90 State House Sq, Hartford, CT 06103 4 120 Broadway, New York, NY 10271 5 N/A

Services Provided by This Firm (*describe fully*)

1 Compliance	\$ 13,389
2 General Counsel	\$ 327
3 Union Negotiations	\$ 6,519
4 Union Grievences	\$ 55
5 Other (Disallowed)	\$ 53,499
	Charge for Services Provided
	\$ 73,789

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Torrington Center for Nursing & Rehabilitation, LLC		2468	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:			2,449,272	2,645,781	(196,509)			
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 1,338	1,338						
3. Gifts to Staff and Residents	\$	17	(17)					
4. Employee Travel	\$	3,381	(3,381)					
5. Education Expenses Related to Seminars and Conventions	\$ 1,002	1,002						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify) See Attached Schedule	\$	4,665	(4,665)					
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 12,188	13,688	(1,500)					
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	9,933	(9,933)					
4. Fund-Raising***	\$							
5. Medical Records	\$	(630)	630					
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 21,072	21,072						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 3,612	3,612						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$							
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 145,302	177,757	(32,455)					
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 8,218	16,416	(8,198)					
C-14 Total Administrative & General Expenditures	\$ 2,642,004	2,898,032	(256,028)					

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

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

*** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Auto Rental	\$ 4,665	\$ (4,665)				
Total Other Travel and Entertainment	\$ 4,665	\$ (4,665)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Promotional Advertising	\$ 9,933	\$ (9,933)				
Total Other Advertising	\$ 9,933	\$ (9,933)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CT Association of Health Care Facilities	\$ 3,612					
Total Dues	\$ 3,612	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	(0)					
Bank Reconciliation Adjustments	\$ (2)					
Employee meals/gifts	\$ 2,724	\$ (2,724)				
Bank Charges (Disallow Nonroutine \$1258)	\$ 3,709	\$ (1,258)				
Credit Card Fees	\$ 686	\$ (686)				
Licenses & Permits (Disallow CHOW License fee \$1500)	\$ 4,078	\$ (1,500)				
Criminal Background	\$ 3,191					
Utility Audit	\$ 2,030	\$ (2,030)				
Total Other Administrative and General	\$ 16,416	\$ (8,198)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page		of
Torrington Center for Nursing & Rehabil	2468	9/30/2023	17		37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #		
N/A					

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Torrington Center for Nursing & Rehabilitation, LLC		2468	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 219,379	219,379						
2. Non-Food Supplies	\$ 27,394	27,394						
3. Other (Specify) _____	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) _____	\$							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 246,773	246,773						
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.				
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.				
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Torrington Center for Nursing & Rehabilitation, LLC		2468	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Laundry Supplies		\$ 1,590	1,590					
3D. Total Laundry Expenditures (3a + b + c)		\$ 1,590	1,590					
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Torrington Center for Nursing & Rehabilitation		2468	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$ 34,697	34,697				
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)							
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel						
		Amt.	\$					
C.	Other (<i>Specify</i>)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	34,697	34,697				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from Procure	\$	138,561	(138,561)				
b.	Medicine Cabinet Drugs	\$						
c.	Medical and Therapeutic Supplies	\$	99,058	99,058				
d.	Ambulance/Limousine***	\$	6,385	(6,385)				
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$	10,919	(10,919)				
f.	X-rays and Related Radiological Procedures***	\$	3,947	(3,947)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$	24,817	(24,817)				
i.	Recreation	\$	6,101	6,101				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	5,323	5,323				
m.	Other (Specify)**** See Attached Schedule	\$	(0)	3,611	(3,611)			
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	110,482	298,722	(188,240)			

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

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

*** Facility should self-disallow the expense in the Adjustment column.

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

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
		0				
Medical Supplies- Patient Specific	\$ 1,015	\$ (1,015)				
Equipment Rental- Patient Specific	\$ 2,596	\$ (2,596)				
Total Other Resident Care	\$ 3,611	\$ (3,611)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC			License No. 2468	Report for Year Ended 9/30/2023	Page 21	of 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
ADM ENVIRONMENTAL GROUP, LLC.	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	17,936			22	6f
ASantino Consulting	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Consulting, Computer Purchases	19,929			Var	Var
CP CORRIDOR AHC LLC	PO Box 37006, Tampa, FL 33631	<input type="radio"/>	<input checked="" type="radio"/>		Contacted AR Services	78,100			16	m11
FACILITIES COMPLIANCE FIRE PROTECTION	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance/Compliance Services	19,904			Var	Var
FACILITIES COMPLIANCE SERVICES LLC	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance/Compliance Services	16,398			22	Var
Matrixcare	South, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		AP/Payroll/Nursing Software	22,289			16	m11
New Goldland Purchasing	Spring Valley, NY 10977	<input type="radio"/>	<input checked="" type="radio"/>		Purchasing Software	18,000			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Torrington Center for Nursing & Rehabilitation	2468	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 45,276	45,276						
b. Heat	\$ 42,075	42,075						
c. Light & Power	\$ 67,284	67,284						
d. Water	\$ 19,092	19,092						
e. Equipment Lease (Provide detail on page 22b)	\$ 4,320	4,320						
f. Other (itemize) See Attached Schedule	\$ 49,339	56,028	(6,689)					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 227,386	234,075	(6,689)					
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$ 1,186	1,186						
d. Movable Equipment	\$ 11,472	11,472						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 12,658	12,658						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 20,010	20,010						
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 20,010	20,010						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 900,000	900,000						
10. Property Taxes								
a. Real estate taxes paid by owner	\$ 48,016	48,016						
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$ 5,234	5,234						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 985,918	985,918						

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Elevator Maintenance	\$ 1,973					
Pest Control	\$ 4,151					
Waste Removal	\$ 17,936					
Facility Compliance Maint.	\$ 16,398					
Maint. Purchased Services	\$ 8,881					
CHOW Maintenance Fees	\$ 6,689	\$ (6,689)				
Total Other Repairs and Maintenance	\$ 56,028	\$ (6,689)	\$ -	\$ -	\$ -	\$ -

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 Torrington Center for Nursing & Rehabilitation, LLC			License No. 2468	Report for Year Ended 9/30/2023			Page 22b	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Macquarie Equipment Capital Inc PO Box 714862, Cincinnati, OH 45271	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/28/22	Monthly	4,320	4,320	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							Total ***	4,320

Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

Depreciation Schedule

Name of Facility Torrington Center for Nursing & Rehabilitation, LLC				License No. 2468		Report for Year Ended 9/30/2023			Page 23	of 37			
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period				11,857		11,857	988	SL	Various	1,186			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal											1,186		
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						41,199		41,199	7,566	SL	Various	9,005	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative						7,400		7,400		SL	Various	2,467	
d. Standard Resident													
e. Specialized Resident													
Total Acquired during this report period						7,400		7,400				2,467	
D-3. Subtotal													11,472
E. Total Depreciation													12,658

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
7/3/2023	COMPUTER EQUIPMENT	Administrative	\$ 2,010	36	\$ 670
9/30/2023	SONICWALL INSTALL	Administrative	\$ 5,390	36	\$ 1,797
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 7,400		\$ 2,467 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Please see attached depreciation schedule	\$ 85,458	Various	\$ 5,697
Total additions for Leasehold Improvement		\$ 85,458		\$ 5,697 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Torrington Center for Nursing & Rehabilitation
 FYE 9-30-23
 Asset Depreciation Schedule

1615000-00-18 Leasehold Improvements

GL Account	Asset Description	Date in Service	Method	Useful Life		Month in Fiscal Year	2022		2023		Net Book Value
				(Months)	Historical Cost		Depreciation	2022 Acc. Dep.	Depreciation	2023 Acc. Dep.	
<i>FYE 12-31-21</i>											
LI	MBH Arch. - Concrete Slap Repair	11/29/2021	S/L	180	13,024.00	11	795.91	795.91	868.27	1,664.18	11,359.82
LI	S&S Wired - Mag Locks Change Order	11/26/2021	S/L	180	1,036.91	11	63.37	63.37	69.13	132.49	904.42
LI	S&S Wired - Mag Locks - 2nd Payment	11/26/2021	S/L	180	3,488.75	11	213.20	213.20	232.58	445.78	3,042.97
LI	ACI Flooring - Tile Flooring	12/22/2021	S/L	180	4,246.56	10	235.92	235.92	283.10	519.02	3,727.54
LI	S&S Wired - Mag Locks Install	12/7/2021	S/L	180	2,589.62	10	143.87	143.87	172.64	316.51	2,273.11
LI	Coastal Mechanical Services	12/21/2021	S/L	180	6,322.99	10	351.28	351.28	421.53	772.81	5,550.18
LI	AE Design - Design for Renovation	12/15/2021	S/L	360	20,000.00	10	555.56	555.56	666.67	1,222.22	18,777.78
12-31-2021 Totals					<u>50,708.83</u>		<u>2,359.10</u>	<u>2,359.10</u>	<u>2,713.92</u>	<u>5,073.02</u>	<u>45,635.81</u>
<i>FYE 9-30-22</i>											
LI	SCHMIDT ELECTRIC, GENERATOR BREAKER TEST	1/3/2022	S/L	180	3,084.15	9	154.21	154.21	205.61	359.82	2,724.33
LI	COASTAL MECHANICAL SERVICES, AC REPLACEMENT	1/18/2022	S/L	180	1,455.93	9	72.80	72.80	97.06	169.86	1,286.07
LI	COASTAL MECHANICAL SERVICES, MOTOR BELT	1/21/2022	S/L	180	3,151.37	9	157.57	157.57	210.09	367.66	2,783.71
LI	DANIELS EQUIPMENT COMPANY, INC., TUMBLER	1/31/2022	S/L	180	3,342.77	9	167.14	167.14	222.85	389.99	2,952.78
LI	HARTORD ELEVATOR LLC, FURNISH & INSTALL	3/18/2022	S/L	180	2,943.77	7	114.48	114.48	196.25	310.73	2,633.04
LI	AE DESIGN GROUP, SCHEMATIC DESIGN	3/30/2022	S/L	180	7,500.00	7	291.67	291.67	500.00	791.67	6,708.33
LI	ACCURATE COMMERCIAL DOOR AND HARDWARE, 5	4/29/2022	S/L	180	14,281.01	6	476.03	476.03	952.07	1,428.10	12,852.91
LI	COASTAL MECHANICAL SERVICES, MAINTENANCE	4/29/2022	S/L	180	30,938.28	6	1,031.28	1,031.28	2,062.55	3,093.83	27,844.45
LI	AE DESIGN GROUP, DESIGN DEVELOPMENT PHAS	5/5/2022	S/L	180	15,000.00	5	416.67	416.67	1,000.00	1,416.67	13,583.33
LI	FACILITY COMPLIANCE FIRE PROTECTION, ELC	5/10/2022	S/L	180	2,405.64	5	66.82	66.82	160.38	227.20	2,178.44
LI	AE DESIGN GROUP, DESIGN DOCUMENTS	6/10/2022	S/L	180	5,000.00	4	111.11	111.11	333.33	444.44	4,555.56
LI	SCHOLAR PAINTING & RESTORATION, 30% DEPS	6/24/2022	S/L	180	16,869.77	4	374.88	374.88	1,124.65	1,499.54	15,370.23
LI	AE DESIGN GROUP, DESIGN DOCUMENTS	7/7/2022	S/L	180	7,500.00	3	125.00	125.00	500.00	625.00	6,875.00
LI	ROBEAR MP, LLC, TELEPHONE CABLE RUNS	8/9/2022	S/L	180	12,701.00	2	141.12	141.12	846.73	987.86	11,713.14
LI	SCHOLAR PAINTING & RESTORATION, 2ND PAYM	9/20/2022	S/L	180	16,869.77	1	93.72	93.72	1,124.65	1,218.37	15,651.40
LI	COASTAL MECHANICAL SERVICES, 10 RTUS	9/26/2022	S/L	180	30,938.28	1	171.88	171.88	2,062.55	2,234.43	28,703.85
9-30-22 Totals					<u>173,981.74</u>		<u>3,966.37</u>	<u>3,966.37</u>	<u>11,598.78</u>	<u>15,565.16</u>	<u>158,416.58</u>
<i>FYE 9-30-23</i>											
LI	DURKIN'S INCORPORATED, DEPOSIT - AWNING	10/11/2022	S/L	180	9,159.39	12			610.63	610.63	8,548.76
LI	SCHOLAR PAINTING & RESTORATION, FINAL PA	11/3/2022	S/L	180	22,493.03	11			1,499.54	1,499.54	20,993.49
LI	FACILITY COMPLIANCE FIRE PROTECTION, FIR	11/10/2022	S/L	180	2,838.48	11			189.23	189.23	2,649.25
LI	DURKIN'S INCORPORATED,	12/8/2022	S/L	180	9,455.05	10			630.34	630.34	8,824.71
LI	ACCURATE COMMERCIAL DOOR AND HARDWARE, I	1/18/2023	S/L	180	14,281.00	9			952.07	952.07	13,328.93
LI	SAUCIER MECHANICAL SERVICES, FIRST INSTA	2/7/2023	S/L	180	2,730.00	8			182.00	182.00	2,548.00
LI	SAUCIER MECHANICAL SERVICES, HOT WATER S	2/10/2023	S/L	180	2,730.00	8			182.00	182.00	2,548.00
LI	SAUCIER MECHANICAL SERVICES, HOT WATER S	2/10/2023	S/L	180	605.00	8			40.33	40.33	564.67
LI	AK. MECHANIC, INSTALL OF 5 OUTLETS	2/25/2023	S/L	180	3,456.38	8			230.43	230.43	3,225.95
LI	GOLD STAR RESTORATION, WATER EXTRACTION	7/25/2023	S/L	180	3,800.00	3			253.33	253.33	3,546.67
LI	FACILITY COMPLIANCE FIRE PROTECTION, FIR	7/11/2023	S/L	180	3,660.09	3			244.01	244.01	3,416.08
LI	To Record Coastal Settlement -J2154	9/30/2023	S/L	180	4,061.44	1			270.76	270.76	3,790.68
LI	To Record Coastal Settlement -J2224	9/30/2023	S/L	180	2,766.20	1			184.41	184.41	2,581.79
LI	FACILITY COMPLIANCE FIRE PROTECTION, FIR	9/18/2023	S/L	180	3,422.34	1			228.16	228.16	3,194.18
9-30-2023 Total					<u>85,458.40</u>				<u>5,697.23</u>	<u>5,697.23</u>	<u>79,761.17</u>
Total FYE 9-30-23					<u>310,148.97</u>		<u>6,325.47</u>	<u>6,325.47</u>	<u>20,009.93</u>	<u>26,335.41</u>	<u>283,813.56</u>

162000-00-18 Furniture, Fixture & Equipment

GL Account	Asset Description	Date in Service	Method	Useful Life (Months)	Historical Cost	Month in Fiscal Year	2022		2023		Net Book Value	
							Depreciation	2022 Acc. Dep.	Depreciation	2023 Acc. Dep.		
FYE 12-31-21	FFE	Integrated Equipment - Storage Container	11/26/2021	S/L	120	5,925.00	11	543.36	543.36	592.50	1,135.86	4,789.15
12-31-2021 Totals					<u>5,925.00</u>			<u>543.36</u>	<u>543.36</u>	<u>592.50</u>	<u>1,135.86</u>	<u>4,789.15</u>
FYE 9-30-22	FFE	CULINARY DEPOT, RANGE/STOVE	1/1/2022	S/L	120	5,932.32	9	444.92	444.92	593.23	1,038.16	4,894.16
9-30-22 Totals					<u>5,932.32</u>			<u>444.92</u>	<u>444.92</u>	<u>593.23</u>	<u>1,038.16</u>	<u>4,894.16</u>
Total FYE 9-30-23					<u>11,857.32</u>			<u>988.28</u>	<u>988.28</u>	<u>1,185.73</u>	<u>2,174.01</u>	<u>9,683.31</u>

162300-00-18 Movable Equipment

GL Account	Asset Description	Date in Service	Method	Useful Life (Months)	Historical Cost	Month in Fiscal Year	2022		2023		Net Book Value	
							Depreciation	2022 Acc. Dep.	Depreciation	2023 Acc. Dep.		
FYE 12-31-21	ME	Daniels Equipment - Washing Machine	12/14/2021	S/L	120	17,945.50	11	1,645.23	1,645.23	1,794.55	3,439.78	14,505.72
12-31-2021 Totals					<u>17,945.50</u>			<u>1,645.23</u>	<u>1,645.23</u>	<u>1,794.55</u>	<u>3,439.78</u>	<u>14,505.72</u>
FYE 9-30-22	FFE	TIMEPRO COMMEG - TIMECLOCK UPGRADE	3/24/2022	S/L	60	4,055.70	7	473.17	473.17	811.14	1,284.31	2,771.40
9-30-22 Totals					<u>4,055.70</u>			<u>473.17</u>	<u>473.17</u>	<u>811.14</u>	<u>1,284.31</u>	<u>2,771.40</u>
Total FYE 9-30-23					<u>22,001.20</u>			<u>2,118.40</u>	<u>2,118.40</u>	<u>2,605.69</u>	<u>4,724.09</u>	<u>17,277.11</u>

163000-00-18 Computers

GL Account	Asset Description	Date in Service	Method	Useful Life (Months)	Historical Cost	Month in Fiscal Year	2022		2023		Net Book Value	
							Depreciation	2022 Acc. Dep.	Depreciation	2023 Acc. Dep.		
FYE 12-31-21	COMP	A Santino - New Computer	11/25/2021	S/L	36	850.00	11	259.72	259.72	283.33	543.06	306.94
	COMP	A Santino - Computer Equipment	11/2/2021	S/L	36	1,080.70	11	330.21	330.21	360.23	690.45	390.25
	COMP	A Santino - New Computers	12/1/2021	S/L	36	5,001.80	10	1,389.39	1,389.39	1,667.27	3,056.66	1,945.14
	COMP	A Santino - Computers	11/24/2021	S/L	36	2,555.20	11	780.76	780.76	851.73	1,632.49	922.71
	COMP	A Santino - Computer Equipment	11/1/2021	S/L	36	6,360.00	11	1,943.33	1,943.33	2,120.00	4,063.33	2,296.67
12-31-2021 Totals					<u>15,847.70</u>			<u>4,703.41</u>	<u>4,703.41</u>	<u>5,282.57</u>	<u>9,985.98</u>	<u>5,861.72</u>
FYE 9-30-22	FFE	PC UPGRADE PROJECT	2/28/2022	S/L	36	3,350.00	8	744.44	744.44	1,116.67	1,861.11	1,488.89
9-30-22 Totals					<u>3,350.00</u>			<u>744.44</u>	<u>744.44</u>	<u>1,116.67</u>	<u>1,861.11</u>	<u>1,488.89</u>
FYE 9-30-23	COMP	COMPUTER EQUIPMENT	7/3/2023	S/L	36	2,010.00	3			670.00	670.00	1,340.00
	COMP	SONICWALL INSTALL	9/30/2023	S/L	36	5,390.00	1			1,796.67	1,796.67	3,593.33
9-30-23 Totals					<u>7,400.00</u>			<u>-</u>	<u>-</u>	<u>2,466.67</u>	<u>2,466.67</u>	<u>4,933.33</u>
Total FYE 9-30-23					<u>26,597.70</u>			<u>5,447.86</u>	<u>5,447.86</u>	<u>8,865.90</u>	<u>14,313.76</u>	<u>12,283.94</u>

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Torrington Center for Nursing & Rehabilitation, LLC			2468		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var		224,691	6,326	SL	Variou	14,312	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		85,458		SL	Variou	5,697	
C-4. Subtotal									20,009
D. Total Amortization									20,009

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Torrington Center for Nursing & Reha	License No. 2468	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase		11/01/21		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		75		
6. Square Footage		20,818		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		11/01/21		
c. Interest Rate for the Cost Year		Variable		
d. Term of Mortgage (number of years)		30		
e. Amount of Principal Borrowed		3,057,692		
f. Principal balance outstanding as of 9/30/2023		2,883,308		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended					Page	of
Torrington Center for Nursing & Reh		2468	9/30/2023					26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
12. Interest									
A. Building, Land Improvement & Non-Movable Equipment									
1. First Mortgage		\$							
Name of Lender		Rate							
Address of Lender									
2. Second Mortgage		\$							
Name of Lender		Rate							
Address of Lender									
3. Third Mortgage		\$							
Name of Lender		Rate							
Address of Lender									
4. Fourth Mortgage		\$							
Name of Lender		Rate							
Address of Lender									
B. CHEFA Loan Information									
1. Original Loan Amount		\$							
2. Loan Origination Date									
3. Interest Rate %									
4. Term									
5. CHEFA Interest Expense									
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$							

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Torrington Center for Nursing & R		2468	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment									
A. Item		Rate	Amount						
Lender									
Address of Lender									
2. Other (Specify)									
A. Item		Rate	Amount						
Lender									
Address of Lender									
B. Item		Rate	Amount						
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify) Working Capital Interest			\$	15,576	(15,576)				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	15,576	(15,576)				
14. Insurance									
a. Insurance on Property (buildings only)			\$	31,205	31,205				
b. Insurance on Automobiles			\$						
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$	91,208	91,208				
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$						
14d. Total Insurance Expenditures (14a + b + c)			\$	122,413	122,413				
15. Total All Expenditures (A-13 thru C-14)			\$	9,365,763	10,070,231	(704,468)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Torrington Center for Nursing & Rehabilitation	2468	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,078,403	6,078,403			
b. Medicaid Room and Board Contractual Allowance **	\$ 51,793	51,793			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,759,592	2,759,592			
b. Medicare Room and Board Contractual Allowance **	\$ (50,699)	(50,699)			
4. a. Private-Pay Residents and Other	\$ 699,907	699,907			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 7,902	7,902			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 535	535			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 77,277	77,277			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 21,132	21,132			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ 21,744	21,744			
4. a. Speech Therapy - Medicare	\$ 29,659	29,659			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 10,413	10,413			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 193,711	193,711			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 54,633	54,633			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 6,220	6,220			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 38	38			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,962,260	9,962,260			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 290	290			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$				
V. Total Other Revenue (1 thru 8)	\$ 290	290			
VI. Total All Revenue (III +V)	\$ 9,962,550	9,962,550			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II6a	Medicare B- Coinsurance- Private	\$ (2,657)		
31 II6a	Medicare B- Coinsurance- HMO	\$ 305		
32 II6a	Medicare B- Coinsurance- Medicaid	\$ 8,326		
33 II6a	Medicare A - Lab	\$ 1,765		
34 II6a	Medicare B - Contractual Adjustment	\$ (1,520)		
Total Other Resident Revenue - Medicare		\$ 6,220	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II6b	Insurance Cert - Lab	\$ 38		
Total Other Resident Revenue		\$ 38	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV5	Interest Income		\$ 290		
Total Interest Income			\$ 290	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Torrington Center for Nursing & Rehabi	2468	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	150,862
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,670,565
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	49,710
a. Prepaid - Insurance	25,156			
b. Prepaid - Real Estate Taxes	24,555			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,871,137
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>310,149</u>		\$	283,814
	Accum. Depreciation <u>26,335</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>11,857</u>		\$	9,683
	Accum. Depreciation <u>2,174</u>	Net		
6. Movable Equipment	*Historical Cost <u>48,599</u>		\$	29,561
	Accum. Depreciation <u>19,038</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	2,143
Construction In Progress	2,143			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	325,201

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
			0
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Torrington Center for Nursing & Rehabi	2468	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$ 2,196,338	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
3. Buildings			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
4. Non-Movable Equipment			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
5. Movable Equipment			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
6. Motor Vehicles			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 2,196,338	

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Torrington Center for Nursing & Rehabilitation	2468	9/30/2023	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	384,503
2. Notes Payable (<i>itemize</i>)			\$	(300,000)
Line of Credit				(300,000)
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	1,017,563
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	114,604
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	1,504,463
Due to Medicaid NAMI.				221,397
Accrued Rent				1,150,293
Accrued Provider Tax				112,122
Resident Trust				20,651 See Schedule
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,721,133

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Torrington Center for Nursing & Rehabilitati	License No. 2468	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount
Total Brought Forward:				2,721,133
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ (1,276,593)
Name and Address of Lender	Amount	Loan Date		
Various	(1,276,593)	Various		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (1,276,593)
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,444,540

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

Name of Facility	License No.	Report for Year Ended	Page	of
Torrington Center for Nursing & Rehabil	2468	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(122,350)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	981,829
6. Gain or Loss for Period			\$	(107,681)
10/1/2022 thru 9/30/2023				
7. Total Net Worth			\$	751,798
C. Total Reserves and Net Worth			\$	751,798
D. Total Liabilities, Reserves, and Net Worth			\$	2,196,338

H. Changes in Total Net Worth

Name of Facility Torrington Center for Nursing & Rehabil	License No. 2468	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	576,186
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,962,550
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	10,070,231
D. Net Income or Deficit			\$	(107,681)
E. Balance			\$	468,505
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Prior Period Adjustment				283,293
F-3. Total Additions			\$	283,293
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/23	\$	751,798

I. Preparer's/Reviewer's Certification

Name of Facility Torrington Center for Nursing &	License No. 2468	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title President	Date Signed 2/15/24		
Printed Name of Preparer Stephen Bernier				
Address Address 7 Eastview Drive, Simsbury, CT 06070		Phone Number 203-808-8197		
Contacted Person Regarding Additional Information Needed Regarding This Report Stephen Bernier		Phone Number 203-808-8197		
Contact Email Address stephen.bernier@zellahc.com				