State of Connecticut Department of Social Services

Nursing Facility Narrative Summary of Expenditures

To be Filed with the Annual Report of Long Term Care Facility

Per LCO No. 8976, beginning with the cost report year ending on September 30, 2023, and annually thereafter, each nursing home facility, as defined in section 19a-490 of the general statutes, shall submit to the Commissioner of Social Services narrative summaries of expenditures in addition to the cost reports required pursuant to section 17b-340 of the general statutes, as amended by this act. The summaries shall include profit and loss statements for the preceding three cost report years, total revenue, total expenditures, total assets, total liabilities, short-term debt, long-term debt and cash flows from investing, operating and financing activities.

You must submit this summary (data requested below) along with a written narrative explaining the data and profit and loss statements for the preceding three cost years.

Facility Name	Westside Care Center, LLC						
Facility Address	349 Bidwell Street, Manchester, CT 06040						
Provider Number	78707	1					
Individual Completing this Summary Email Address	iCare Health Management, LLC Kpatel@icarehn.com						
		2023		2022		2021	
Total Expenditures	\$	15,744,765	\$	14,746,954	\$	13,701,681	
Total Revenue	\$	13,869,288	\$	13,895,499	\$	15,635,918	
Total Assets	\$	4,842,391	\$	2,930,790	\$	2,958,453	
Total Liabilities	\$	7,257,593	\$	3,467,752	\$	2,277,346	
Short-term debt	\$	3,699,259	\$	3,157,458	\$	2,108,670	
Long-term debt	\$	3,558,334	\$	310,294	\$	168,676	
Cash Flows from Investing	\$	(17,263)	\$	(88,850)	\$	(31,388)	
Cash Flows from Operating	\$	(536,925)	\$	216,018	\$	(1,438,683)	
Cash Flows from Financing	\$	544,762	\$	(259,073)	\$	(1,624)	

Westside Care Center, LLC Narrative Summary

The increase in expenditures from 2021 to 2022 and 2022 to 2023 relate variable costs from increasing census and higher labor costs. The decrease in revenue from 2021 to 2022 relates to Cares Act revenue recognition in 2021 not recurring in 2022. Total Assets increased from 2022 to 2023 due to compliance with accounting standard ASC 842. Total Liabilities and long-term debt increased from 2022 to 2023 primarily due to ASC 842 requirements. Short-term debt increased from 2021 to 2023 due to increased accounts payable. Cash flow from investing did not substantially change from year to year. Cash flow from operating fluctuated based on operating performance, changes in accounts receivable and accounts payable. Cash flow from financing fluctuated due to the the result of changes in the use of the line of credit and in 2022 member pass-throughs to fund estimated federal and state tax obligations.

Westside Care Center, LLC

Assets Current Assets 14.211 14.502 187.122 Resident accounts receivable Inventory 16.840,565 2.052.132 1.550.136 Insurance and property tax escrows 112.727 140.386 119.374 Prepaid Expenses 111.387 122.393 118.952 Total current assets 1.965,338 2.329,360 1.975,583 Property and Equipment 603.884 668.058 711.817 Right-of-use Operating Lease Assets 2.567,265 - - Other Noncurrent Assets 40.658 118.874 118.874 Required lease reserve 390,100 303,700 260.500 Patient trust funds 81.872 91.006 143.947 Other Noncurrent assets (294.096) (66.628) 271.053 Total assets 4.042.391 2.930.790 2.958.453 Liability and Membership' Equity 2.000000000 762.366 112.740 125.384 130.202 Account pavable 4.118.874 130.202 2.269.53 221.557 200.447 Account p	Balance Sheet			
Current Assets 14.211 14.502 187.122 Resident accounts receivable 1.680.565 2.052.132 1.550.136 Inventorv 16.449 - - Insurance and property tax escrows 112.727 140.386 119.374 Prepaid Expenses 141.387 122.339 118.952 Total current assets 1.965,338 2.329,360 1.975,583 Property and Equipment 603.884 668.058 711.817 Right-of-use Operating Lease Assets 2.567,265 - - Other Noncurrent Assets 2.900,100 330,700 260.500 Security deposits 40.658 118.874 118.874 Required lease reserve 390,100 330,700 260.500 Patient rust funds 668.228 271.063 143.947 Other Assets (294.096) 666.228 271.053 Total assets 4.842,391 2.930.790 2.958,453 Liability and Membership' Equity - - 3.239 9.718 Account pavable		2023	2022	2021
Cash Inventory 14.211 14.602 167.122 Resident accounts receivable Inventory 16.449 - - Prepaid Excenses 112.727 140.386 119.374 Property and Equipment 603.884 668.058 711.817 Right-of-use Operating Lease Assets 2.567.265 - - Other Noncurrent Assets 40.658 118.874 118.874 Required lease reserve 390.100 300.700 260.500 Patient trust funds 81.872 91.006 143.947 Other noncurrent assets (294.096) (66.28) 271.053 Total other noncurrent assets 1.677.992 1.381.019 455.307 Total assets 4.842.391 2.330.790 2.956.453 Liability and Membership' Equity 2.004.71 125.286 138.029 9.718 Current Liabilities 1.170.730 795.005 752.356 - - Account pavable 4.filiates 1.170.730 795.005 752.356 Current Liabilities 1.271.40	Assets			
Resident accounts receivable Inventorv 1,680,655 2,052,132 1,550,136 Inventorv 16,449 - - - Insurance and property tax escrows 112,727 140,336 119,374 Prepaid Expenses 1,41,337 122,339 118,952 Total current assets 1,965,338 2,329,360 1,975,583 Property and Equipment 603,884 668,058 711,817 Right-of-use Operating Lease Assets 2,567,265 - - Other Noncurrent Assets 40,658 118,874 118,874 Security deposits 40,658 118,874 118,874 Required lease reserve 390,100 330,700 260,500 Patient frust funds (66,228) 271,053 Total assets 4,842,391 2,930,790 2,958,453 Liability and Membership' Equity 1,677,992 1,381,019 455,307 Current Dation of lease liabilities 1,177,30 795,005 752,365 Current Dation of lease liabilities 1,27,00 125,384 138,028	Current Assets			
Inventorv Insurance and property tax escrows 16.449 112.727 140.386 119.374 Propaid Expenses Total current assets 119.2727 140.386 119.374 Property and Equipment 603,884 668,058 711.817 Right-of-use Operating Lease Assets 2,567,265 - - Other Noncurrent Assets 40,658 118.874 118.874 Required lease reserve 300,100 330,700 260,500 Patient trust funds 81.872 91,006 143.947 Other Assets (806,726) (607,209) (252,268 Total other noncurrent assets (294,096) (66,628) 271,053 Liability and Membership' Equity Current Liabilities 1,677,992 1,381,019 455,307 Account pavable 1,677,992 1,381,019 455,307 Account pavable 1,2740 125,384 130,228 Account pavable 1,277,409 - - Account pavable 3,099,259 3,157,458 2,108,670 Lease Liabilities 2,21,257 200,447 - -	Cash	14,211	14,502	187,122
Insurance and property tax escrows 112,27 140,386 119,374 Prepaid Expenses 1,385,233 122,339 118,952 Total current assets 1,965,338 2,329,360 1,975,583 Property and Equipment 603,884 668,058 711,817 Right-of-use Operating Lease Assets 2,567,265 - - Other Noncurrent Assets 40,658 118,874 118,874 Required lease reserve 390,100 330,700 260,500 Patient frust funds (86,722) 1606,726) (252,268) Total other noncurrent assets (294,096) (66,628) 271,053 Total assets 4,842,391 2,930,790 2,958,453 Liability and Membership' Equity 112,740 125,384 138,028 Current Liabilities 1,677,992 1,381,019 455,307 Account payable 1,170,730 795,005 752,356 552,814 Deferred revenue 12,740 125,384 138,028 Other accrued liabilities 1,27,403 125,384 138,028	Resident accounts receivable	1,680,565	2,052,132	1,550,136
Prepaid 141,387 122,339 118,952 Total current assets 1,965,338 2,329,360 1,975,583 Property and Equipment 603,884 668,058 711,817 Right-of-use Operating Lease Assets 2,567,265 - - Other Noncurrent Assets 40,658 118,874 118,874 Required lease reserve 390,100 330,700 260,500 Patient trust funds 01,872 91,006 143,947 Other Assets (806,726) (607,209) (252,268 Total other noncurrent assets 4,842,391 2,930,790 2,958,453 Liability and Membership' Equity 2 1,170,730 1,381,019 455,307 Account payable 1,677,992 1,381,019 455,307 Account payable 1,170,730 1,381,019 455,307 Account payable 1,170,730 1,381,019 455,307 Account payable 3,699,259 3,157,458 2,108,670 Accured compensation and related liabilities 1,2740 125,384 138,028 <	Inventory	16,449	-	-
Total current assets 1,965,338 2,329,360 1,975,583 Property and Equipment 603,884 668,058 711,817 Right-of-use Operating Lease Assets 2,567,265 - - Other Noncurrent Assets 390,100 330,700 260,500 Patient trust funds 91,872 91,006 143,947 Other Assets (294,096) (66,628) 271,053 Total other noncurrent assets 2,930,790 2,958,453 Liability and Membership' Equity (200,000) 782,384 138,028 Current Liabilities 1,170,730 795,005 752,336 Account payable 1,677,992 1,381,019 455,307 Account payable 1,170,730 795,005 752,366 Current Liabilities 1,170,730 795,005 752,366 Current portion of lease liabilities 1,170,730 795,005 752,366 Other accrued liabilities 2,212,57 200,447 21,2384 138,028 Other accrued liabilities 2,717,869 - - -	Insurance and property tax escrows	112,727	140,386	119,374
Property and Equipment 603,884 668,058 711,817 Right-of-use Operating Lease Assets 2,567,265 - - Other Noncurrent Assets 40,658 118,874 118,874 118,874 Required lease reserve 390,100 330,700 280,500 81,872 91,006 143,947 Other Assets (294,095) (66,628) 271,053 752,256 - - Total other noncurrent assets (294,095) (66,628) 271,053 - - Current Liabilities 1,677,992 1,381,019 455,307 - - Account payable Account payable 1,170,730 752,356 - - Account payable 1,877,992 1,381,019 455,307 - - Account payable 30,000 752,356 - - - 3,346,755 528,14 Deferred revenue 2,693 221,257 200,447 - - 3,699,259 3,157,458 2,108,670 Lease Liabilities 2,717,86	Prepaid Expenses			118,952
Right-of-use Operating Lease Assets 2,567,265 - Other Noncurrent Assets 40,658 118,874 118,874 Required lease reserve 390,100 330,700 260,500 Patient trust funds 81,872 91,006 143,947 Other Assets (294,096) (66,628) 271,053 Total other noncurrent assets (294,096) (66,628) 271,053 Total assets 4,842,391 2,930,790 2,958,453 Liability and Membership' Equity Current Liabilities 1,677,992 1,381,019 455,307 Account payable 3,699,259 2,121,625 221,222,284	Total current assets	1,965,338	2,329,360	1,975,583
Other Noncurrent Assets 3ecurity deposits 40,658 118,874 118,874 Required lease reserve 390,100 330,700 260,500 Patient trust funds 81,872 91,006 143,947 Other Assets (294,096) (66,628) 271,053 Total other noncurrent assets (294,096) (66,628) 271,053 Total assets 4,842,391 2,930,790 2,958,453 Liability and Membership' Equity Current Liabilities 1,677,992 1,381,019 455,307 Account payable Account payable 1,677,992 1,381,019 455,307 Account payable 1,170,730 795,005 752,386 138,028 Accrured rownesation and related liabilities 112,740 125,384 138,028 Accrured revenue - 3,239 9,718 2,210,670 Other accrued liabilities 2,61,953 221,257 200,447 Total current liabilities 2,717,869 - - Bank Line of Credit 758,593 211,045 -	Property and Equipment	603,884	668,058	711,817
Security deposits 40,658 118,874 118,874 Required lease reserve 390,100 330,700 260,500 Patient trust funds 81,872 91,006 143,947 Other Assets (806,726) (607,209) (252,268) Total other noncurrent assets (294,096) (66,628) 271,053 Total assets 4,842,391 2,930,790 2,958,453 Liability and Membership' Equity - - - Current Liabilities 1,677,992 1,381,019 455,307 Account pavable - Affiliates 1,170,730 795,005 752,356 Current portion of lease liabilities 1,170,730 795,005 752,356 Current verve or portion of lease liabilities 1,12,740 125,384 138,028 Accrued compensation and related liabilities 21,257 200,447 - 3,239 9,718 Other accrued liabilities 2,717,869 - - - Bank Line of Credit 758,593 211,045 - Other long-term liabilities 81,872	Right-of-use Operating Lease Assets	2,567,265	-	-
Required lease reserve 390,100 330,700 260,500 Patient trust funds 81,872 91,006 143,947 Other Assets (294,096) (66,628) 271,053 Total other noncurrent assets 4,842,391 2,930,790 2,958,453 Liability and Membership' Equity Current Liabilities 4,842,391 2,930,790 2,958,453 Account payable 1,677,992 1,381,019 455,307 Account payable 1,677,992 1,381,019 455,307 Account poxable 1,170,730 795,005 752,356 Current portion of lease liabilities 112,740 125,384 138,028 Accrued compensation and related liabilities 510,844 631,555 552,814 Other accrued liabilities 2,2693 221,257 200,447 Total current liabilities 2,717,869 - - Bank Line of Credit 758,593 211,045 - Other long-term Liabilities 81,872 91,006 143,947 Other long-term liabilities 2,81,872 99,249 1	Other Noncurrent Assets			
Patient trust funds 81,872 91,006 143,947 Other Assets (806,726) (607,209) (252,268 Total other noncurrent assets (294,096) (66,628) 271,053 Total assets 4,842,391 2,930,790 2,958,453 Liability and Membership' Equity 1,677,992 1,381,019 455,307 Account payable 1,677,992 1,381,019 455,307 Account payable 1,170,730 795,005 752,356 Current portion of lease liabilities 112,740 125,384 138,028 Accrued compensation and related liabilities 226,953 221,257 200,447 Total current liabilities 2,26,953 221,257 200,447 Total current liabilities 2,717,869 - - Bank Line of Credit 758,593 211,045 - Other long-term liabilities 81,872 91,006 143,947 Other long-term liabilities 2,8243 24,729 Total other long-term liabilities 81,872 99,249 168,676 Total other long-term liabilities 7,257,593 3,467,752 2,277,34	Security deposits	40,658	118,874	118,874
Other Assets (806,726) (607,209) (252,268) Total other noncurrent assets (294,096) (66,628) 271,053 Total assets 4,842,391 2,930,790 2,958,453 Liability and Membership' Equity Current Liabilities 1,677,992 1,381,019 455,307 Account payable 1,677,992 1,381,019 455,307 Account power of the ase liabilities 112,740 125,384 138,028 Current point of lease liabilities 112,740 125,384 138,028 Accrued compensation and related liabilities 510,844 631,555 552,814 Deferred revenue - 3,239 9,718 Other accrued liabilities 226,953 2,157,458 2,108,670 Lease Liabilities 2,717,869 - - Bank Line of Credit 758,593 211,045 - Other Long-term Liabilities 81,872 91,006 143,947 Other long-term liabilities 7,257,593 3,467,752 2,277,346 Member Equity (2,415,203) (536,962) <t< td=""><td>Required lease reserve</td><td>390,100</td><td>330,700</td><td>260,500</td></t<>	Required lease reserve	390,100	330,700	260,500
Total other noncurrent assets (294,096) (66,628) 271,053 Total assets 4,842,391 2,930,790 2,958,453 Liability and Membership' Equity Current Liabilities 1,677,992 1,381,019 455,307 Account payable 1,677,992 1,381,019 455,307 Account payable 1,170,730 795.005 752.356 Current portion of lease liabilities 112,740 125,384 138,028 Deferred revenue - 3,239 9,718 2108,670 Other accrued liabilities 226,953 221,257 200,447 3,699,259 3,157,458 2,108,670 Lease Liabilities 2,717,869 - - - - - Bank Line of Credit 758,593 211,045 - - - Other long-term Liabilities 81,872 91,006 143,947 - 81,872 99,249 168,676 Total other long-term liabilities 7,257,593 3,467,752 2,277,346 - - Total liabilities 7,257,593	Patient trust funds	81,872	91,006	143,947
Total assets 4.842.391 2.930,790 2.958,453 Liability and Membership' Equity Current Liabilities 1.677,992 1.381,019 455,307 Account payable 1.677,992 1.381,019 455,307 Account payable 1.170,730 795,005 752,356 Current Liabilities 112,740 125,384 138,028 Accrued compensation and related liabilities 510,844 631,555 552,814 Deferred revenue - 3,239 9,718 Other accrued liabilities 226,953 221,257 200,447 Total current liabilities 226,953 211,045 - Bank Line of Credit 758,593 211,045 - Other Long-term Liabilities 81,872 91,006 143,947 Other long-term liabilities 81,872 99,249 168,676 Total other long-term liabilities 7,257,593 3,467,752 2,277,346 Member Equity (2,415,203) (536,962) 681,107	Other Assets	(806,726)	(607,209)	(252,268)
Liability and Membership' Equity Current Liabilities Account payable Deferred revenue - 3,239 Other accrued liabilities Patient Trust funds Patient Trust funds Bil,872 99,249 168,676 Total other long-term li	Total other noncurrent assets	(294,096)	(66,628)	271,053
Current Liabilities 1.677,992 1.381,019 455,307 Account payable 1.677,992 1.381,019 455,307 Account payable 1.170,730 795.005 752.356 Current portion of lease liabilities 112,740 125,384 138,028 Accrued compensation and related liabilities 510.844 631.555 552.814 Deferred revenue - 3,239 9,718 Other accrued liabilities 226.953 221.257 200.447 Total current liabilities 2,717,869 - - Bank Line of Credit 758,593 211,045 - Other Long-term Liabilities 2,717,869 - - Patient Trust funds 81,872 91,006 143,947 Other long-term liabilities - 8,243 24,729 Total other long-term liabilities - 8,243 24,729 Total other long-term liabilities 7,257,593 3,467,752 2,277,346 Member Equity (2,415,203) (536,962) 681,107	Total assets	4,842,391	2,930,790	2,958,453
Bank Line of Credit 758,593 211,045 - Other Long-term Liabilities Patient Trust funds 81,872 91,006 143,947 Other long-term liabilities - 8,243 24,729 Total other long-term liabilities 7,257,593 3,467,752 2,277,346 Member Equity (2,415,203) (536,962) 681,107	Current Liabilities Account payable Account payable - Affiliates Current portion of lease liabilities Accrued compensation and related liabilities Deferred revenue Other accrued liabilities	1.170.730 112,740 510.844 - 226,953	795.005 125,384 631.555 3,239 221,257	752,356 138,028 552,814
Other Long-term Liabilities 81,872 91,006 143,947 Other long-term liabilities - 8,243 24,729 Total other long-term liabilities 81,872 99,249 168,676 Total liabilities 7,257,593 3,467,752 2,277,346 Member Equity (2,415,203) (536,962) 681,107	Lease Liabilities	2,717,869	-	-
Patient Trust funds 81,872 91,006 143,947 Other long-term liabilities - 8,243 24,729 Total other long-term liabilities 81,872 99,249 168,676 Total liabilities 7,257,593 3,467,752 2,277,346 Member Equity (2,415,203) (536,962) 681,107	Bank Line of Credit	758,593	211,045	-
Total liabilities 7,257,593 3,467,752 2,277,346 Member Equity (2,415,203) (536,962) 681,107	Patient Trust funds	81,872		143,947 24,729
Member Equity (2,415,203) (536,962) 681,107	Total other long-term liabilities	81,872	99,249	168,676
	Total liabilities	7,257,593	3,467,752	2,277,346
Total liabilities and members' equity 4,842,391 2,930,790 2,958,453	Member Equity	(2,415,203)	(536,962)	681,107
	Total liabilities and members' equity	4,842,391	2,930,790	2,958,453

	2023	2022	2021
Operating Revenue			
Net service revenue	13.868.790	13.894.855	15,635,229
Total operating revenue and income	13,868,790	13,894,855	15,635,229
Operating Expenses			
Nursing	6,309,114	6,040,870	5,451,283
Administrative and general	2,989,562	2,887,766	2,639,136
Dietary	2,059,640	2,073,576	1,938,337
Ancillary	677,041	667,906	693,760
Provider user fees	883,568	862,476	848,556
Rent	313,780	308,383	303,079
Real estate taxes	127,198	128,095	128,570
Activities, social services, admissions, and medical records	437,689	450,519	391,300
Plant operations	622,195	551,414	489,512
Management fees	443,265	414,176	442,845
Depreciation	127,393	135,052	130,162
Amortization	137,960	(12,644)	(12,644)
Bad dent expense	554,611	207,411	221,020
Other operating expenses	(118,563)	2,154	34,074
Total operation expenses	15,564,450	14,717,152	13,698,990
Operation Income / (Loss)	(1,695,660)	(822,297)	1,936,240
Other Income (Expense)			
Other Income	498	643	689
Interest expenses	(32,545)	(4,895)	(81)
Other expenses	(147,769)	(24,907)	(2,610)
Total other income	(179,816)	(29,159)	(2,002)
Net Profit /(Loss)	(1,875,477)	(851,456)	1,934,238

—	2023	2022	2021
Cash Flows from Operation Activities	2020	2022	2021
Net income /(Loss)	(1.875.477)	(851,456)	1.934.238
Adjustments to reconcile net loss to net cash and restricted cash from	(1,070,477)	(001,400)	1,004,200
operating activities:			
Depreciation expenses	127.393	135.052	130.162
Amortization	137.960	(12.644)	(12.644)
Bad dent expenses	554.611	207.411	(12,044)
Changes in operation assets and liabilities that (used) provided cash and	554,011	207,411	221,020
restricted cash:			
Account receivable	(183.043)	(709.408)	(1.284.484)
Prepaid expenses and other current assets	(35,497)	(3,388)	108,489
Other noncurrent assets	277,734	354,940	(4,018)
Account payable	296,974	925,712	(190,408)
Due to affiliates	375,747	146,154	(234,263)
Accrued and other current liabilities	(118,254)	93,072	(570,949)
Other long-term liabilities	(17,377)	(69,427)	(1,420,480)
Net change in right-to-use assets and lease liabilities	(77,696)	-	(115,347)
Net cash and restricted cash used in operation activities	(536,925)	216,018	(1,438,683)
Cash Flows from Investing Activities			
Purchase of property and equipment	14,478	2,363	64,307
Net deposit to lease reserves	(31,741)	(91,212)	(95,696)
Net cash and restricted cash used in investing activities	(17,263)	(88,850)	(31,388)
Cash Flows from Financial Activities			
Net proceeds from line for credit	547,548	211,045	-
Tax Payments / Loans / Distributions	(2,786)	(470,118)	(1,624)
Net cash and restricted cash used in financial activities	544,762	(259,073)	(1,624)

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