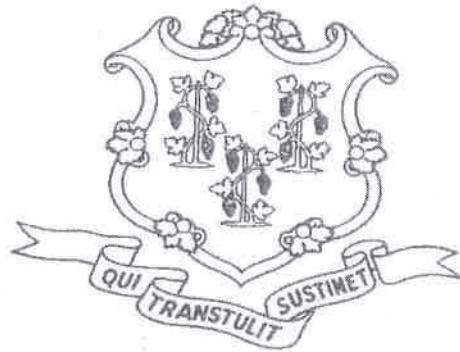


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) RegalCare at Torrington, LLC	
Address (No. & Street, City, State, Zip Code) 80 Fern Drive, Torrington, CT 06790	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2354	RHNS	(Specify)	Medicare Provider 000009621
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Medicaid Provider Numbers:	CCNH 007-5105	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2021	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for RegalCare at Torrington,LLC [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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. {a}

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Keisha Towers			Printed Name (Owner) Eliyahu Mirlis		
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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility RegalCare at Torrington, LLC		Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 80 Fern Drive, Torrington, CT 06790				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/20/2022	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (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 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) RegalCare at Torrington,LLC		Address (No. & Street, City, State, Zip ) 80 Fern Drive, Torrington, CT 06790		
License Numbers:	CCNH 2354	RHNS (Specify)	Medicare Provider No. 000009621	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No                 If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
Name of Administrator Keisha Towers		Nursing Home Administrator's License No.:	2420	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:	N/A	





### General Information and Questionnaire Individual Proprietorship

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2021	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2021	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
RegalCare OP Holding Company, LLC	169 Highland Ave Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Line of Credit Interest	Pg 27 Line 15D	19,408	19,408
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy & Other COVID Therapy	Page 13 Line B5a & B	253,634	253,634
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Page 13 Line B9a	19,214	19,214
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Page 13 Line B10a	205,687	205,687
		<input type="radio"/>	<input checked="" type="radio"/>	Workers Compensation	Page 15 Line 1a1	110,473	110,473
		<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Page 15 Line 1a5	621,409	621,409
		<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	Page 27 Line 14a	13,387	13,387
		<input type="radio"/>	<input checked="" type="radio"/>	Liability Insurance	Page 27 Line 14c3	49,694	49,694
		<input type="radio"/>	<input checked="" type="radio"/>	Various Related Party Notes	31D7/34 B3		

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13 )</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended		Page	of	
RegalCare at Torrington, LLC		2354		9/30/2021		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
N/A	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>								

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

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Management Advisory Services, Cost Report Prep. And Audit Assistance	\$	11,148
2 Monthly Retainer Fee	\$	12,564
3	\$	
4	\$	
	Charge for Services Provided	\$ 23,712

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

- Yes     No    Page 15 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 CNH Finance	203-742-3057
2 American Arbitration Addociation, Inc.	212-484-4000
3 Murtha Cullina LLP	860-240-6000
4 Treasurer of CT	860-702-3000
5 Various - See Attached	Var

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

- 1 2 Greenwich Plaza, Greenwich, CT 06830
- 2 150 E 42nd St 17th Floor, New York, NY 10017
- 3 185 Asylum Street, Hartford, CT 06103
- 4 55 Elm ST Suite 3, Hartford, CT 06106
- 5 Var

Services Provided by This Firm (*describe fully*)

1 Legal Fees for line of credit (Disallowed on Pg 28)	\$	650
2 Administration Fee for Arbitration	\$	325
3 General Legal Matters	\$	1,358
4 Conservatorship (Disallowed on Pg 28)	\$	880
5 Various - See Attached (Disallowed on Pg 28)	\$	1,080
	Charge for Services Provided	\$ 4,293

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

- Yes     No    Page 15 1e

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2021	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	State Marshal		203-787-4805	
2	Law office of Debra M. Munson		860-426-9661	
3				
4				
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	32 Elm St #1, New Haven, CT 06510			
2	P.O. Box 507 Southington, CT 06489			
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Conservatorship (Disallowed on Pg 28)		\$	480
2	Conservatorship (Disallowed on Pg 28)		\$	600
3			\$	
4			\$	
			Charge for Services Provided	
			\$	1,080

**Schedule of Resident Statistics**

	Name of Facility		License No.		Report for Year Ended				Page	of		
	RegalCare at Torrington, LLC		2354		9/30/2021							
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)			Total	CCNH
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	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	59	59			59							
B. As of midnight of THIS report period	60	60						60	60			
3. Total Number of Days Care Provided During Period												
A. Medicare	4,276	4,276			3,147	3,147			1,129	1,129		
B. Medicaid (Conn.)	16,747	16,747			12,418	12,418			4,329	4,329		
C. Medicaid (other states)												
D. Private Pay	1,143	1,143			962	962			181	181		
E. State SSI for RCH												
F. Other (Specify) HMO & Hospice	614	614			391	391			223	223		
G. Total Care Days During Period (3A thru F)	22,780	22,780			16,918	16,918			5,862	5,862		
Total Number of Days Not Included in Figures in												
4. 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	7	7			4	4			3	3		
B. Other Bed Reserve Days	3	3							3	3		
5. Total Resident Days (3G + 4A + 4B)	22,790	22,790			16,922	16,922			5,868	5,868		

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

Name of Facility RegalCare at Torrington, LLC			License No. 2354			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	6		48		6								
Per Diem Rate													
a. One bed rm.	Var		294.76		450.00								
b. Two bed rms.	Var		294.76		439.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								4,429	4,429				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								355	355				
2. Restorative Treatments								3,197	3,197				
C. Other								7,348	7,348				
<b>D. Total Physical Therapy Treatments</b>								15,329	15,329				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								147	147				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								11	11				
2. Restorative Treatments								95	95				
C. Other								449	449				
<b>D. Total Speech Therapy Treatments</b>								702	702				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,675	2,675				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								262	262				
2. Restorative Treatments								2,356	2,356				
C. Other								6,911	6,911				
<b>D. Total Occupational Therapy Treatments</b>								12,204	12,204				

### Report of Expenditures - Salaries & Wages

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	91,118	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	136,899	7,079				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	54,856	2,086				
c. Dietary Workers	342,415	26,000				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	203,329	13,548				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	54,793	2,086				
b. Other Maintenance Workers	15,008	984				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	82,741	5,353				
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	201,813	3,592				
b. RN						
1. Direct Care	466,100	11,415				
2. Administrative**	182,494	4,792				
c. LPN						
1. Direct Care	808,996	42,066				
2. Administrative**						
d. Aides and Attendants	1,041,350	85,225				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	85,882	3,742				
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	33,954	992				
n. Marketing	36,349	418				
o. Other (Specify)						
See Attached Schedule	91,110	3,418				
<i>A-13. Total Salary Expenditures</i>	3,929,207	214,882				

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

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

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



Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 91,110	3,418				
<b>Total</b>	\$ 91,110	3,418	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Insertion (Disallowed on Pg 28a)	\$ 6,892	No Hours				
MDS Consulting	18,000	416				
COVID Related Therapy	2,000	No Hours				
<b>Total</b>	\$ 26,892	416	\$ -	-	\$ -	-

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

Name of Facility	License No.	Report for Year Ended		Name and Address of All Other Employment**	Page	of	
		9/30/2021	37				
Name	CCNH	Salary Paid		Line Where Claimed on Page 10	Total Hours Worked	Total Hours Worked	Compensation Received
		RHNS	(Specify)				
<b>Section I - Operators/Owners</b>							
Corinne BiBacco	71,696			Nursing Admin	472	A12d	See Attachment
<b>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).</b>							

\* 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.

**Regalcare Entities**

**Allocation of Related Party Shared Salary for Corrine DiBacco**

9/30/2021

Page 11a

<u>Description</u>	<u>Allocated Salary</u>	<u>% to Total</u>	<u>Allocation of Hours</u>
Regalcare of Waterbury	\$ 71,696	0.2265	472
Regalcare of Torrington	71,696	0.2265	472
Regalcare of West Haven	82,482	0.2605	543
Regalcare of New Haven	90,730	0.2866	598
<b>Total Compensation</b>	<b><u>\$ 316,604</u></b>		<b><u>2,086</u></b>

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

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

Name of Facility (as licensed) RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2021		Name and Address of All Other Employment**	Page 12	of 37
		Total Hours Worked	Line Where Claimed on Page 10			
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Total Hours Worked	Total Hours Worked	Compensation Received
<b>Section III - Administrators***</b>						
Keisha Towers	Non-Discriminatory	Administrator	2,086 A2			
<b>Section IV - Assistant Administrators</b>						

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Torrington,LLC	2354	9/30/2021	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	32,773	726				
2. Dentist	4,500	57				
3. Pharmacist	9,342	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	251,634	3,745				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	Monthly Fee				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
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	19,214	286				
b. Other						
10. Occupational Therapist						
a. Resident Care	205,687	3,061				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	80,269	190				
2. Administrative***						
b. LPN						
1. Direct Care	6,230	139				
2. Administrative***						
c. Aides	983	38				
d. Other						
12. Other (Specify) See Attached Schedule	26,892	416				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>667,524</b>	<b>8,658</b>				

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

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

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

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

Name of Facility RegalCare at Torrington,LLC		License No. 2354	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
NutraSource RD, 5691 Brookfield CIR W, Fort Lauderdale, FL 33312	Dietician/Nutritionists	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management- 174 Scott Rd Prospect CT 06712	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts, 160 Airport Rd, Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RegalCare Rehab 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	PT,ST,OT & COVID Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Marc N. Raad, 300 Wolcott Rd, Wolcott CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz- 167 Route 304 Bardonia NY 10954	IV Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting- PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American healthcare, 494 Broad Street, Suite 302 Newark, NJ 07102	RNs/CNAs/LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network- 653 main Street Plantsville CT 06479	RNs/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, 3303 Main Street, Stratford CT 06614	RNs/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Worldwide Staffing, 175 Dwight Rd #202, Longmeadow, MA 01106	RNs/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SnapMedTech Inc, 675 Ponce De Leon Avenue, Ste 8500, Atlanta, GA 30308	RNs/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 110,473	110,473		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 340,042	340,042		
5. Health Insurance	\$ 621,409	621,409		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 209,115	209,115		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 29,851	29,851		
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 55,327	55,327		
<b>d. Accounting and Auditing</b>	\$ 23,712	23,712		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 4,293	4,293		
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 8,749	8,749		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 10,768	10,768		
2. Cellular Phones	\$ 1,131	1,131		
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 240	240		
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>3. Resident Day User Fee</b>	\$ 388,408	388,408		
<b>Subtotal</b>	<b>\$ 1,803,518</b>	<b>1,803,518</b>		

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 4,683		
Training Fund>Union	25,168		
<b>Total</b>	<b>\$ 29,851</b>	<b>\$ -</b>	<b>\$ -</b>

---

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington,LLC	2354	9/30/2021	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	1,803,518	1,803,518		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 4,145	4,145		
2. Holiday Parties for Staff	\$ 400	400		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 26,092	26,092		
5. Education Expenses Related to Seminars and Conventions	\$ 2,149	2,149		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 964	964		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 12,699	12,699		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 1,474	1,474		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 350	350		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 350	350		
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 264,829	264,829		
12. Administrative Management Services**	\$			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 120,581	120,581		
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 2,237,551</b>	<b>2,237,551</b>		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional Advertising (Disallowed on Pg 28)	\$ 12,699		
<b>Total Other Advertising</b>	\$ 12,699	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 350		
<b>Total Dues</b>	\$ 350	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Admin Expense>Licenses	\$ 565		
Admin Expense>Fines, Penalties & Settlements (Disallowed on Pg 28a)	68,236		
Admin Expense>Late Fees (Disallowed on Pg 28a)	11		
Bank Charges (\$24,630 Disallowed on Pg 28a)	39,842		
Employee Relations (Disallowed on Pg 28a)	2,616		
Employee Food (Disallowed on Pg 28a)	726		
Discriminatory Bonus (Disallowed on Pg 28a)	7,169		
Admin & General>COVID Related Expense	1,416		
<b>Total Other Administrative and General</b>	\$ 120,581	\$ -	\$ -

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

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2021	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at Torrington,LLC		2354	9/30/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 162,267	162,267			
2.	Non-Food Supplies	\$ 11,709	11,709			
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)		\$ 173,976	173,976			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F.	Resident Meals: Total no. of meals served per day:*					
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at Torrington,LLC		2354	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	7,794	7,794		
c. Other (Specify) Other Laundry Supplies		\$	2,387	2,387		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>10,181</b>	<b>10,181</b>		
<b>3E. Laundry Questionnaire</b>						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at Torrington, LLC		2354	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel Amt. \$				
C. Other ( <i>Specify</i> )		\$	13,681	13,681		
Other Housekeeping Supplies						
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$	13,681	13,681		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from McKesson	\$	143,578	143,578		
b.	Medicine Cabinet Drugs	\$	780	780		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	2,836	2,836		
f.	X-rays and Related Radiological Procedures***	\$	5,513	5,513		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	13,125	13,125		
i.	Recreation	\$	10,845	10,845		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	122,396	122,396		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$	299,073	299,073		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Nursing Expense>Supplies	\$ 66,388		
Nursing Expense>Supplies>COVID19	27,454		
Nursing Expense>Sanitation & Incineration	599		
Nursing Expense>Equip-Rental (\$15,155 Disallowed on Pg 29a)	19,095		
Nursing Expense>Data Processing	5,766		
Nursing Expense>Data Processing>COVID19	3,032		
Indirect COVID Expense	62		
<b>Total Other Resident Care</b>	\$ 122,396	\$ -	\$ -

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

Name of Facility RegalCare at Torrington, LLC		License No. 2354	Report for Year Ended 9/30/2021	Page of 21   37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
USA Hauling & Recycling	P.O Box 808, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	Disposal	19,955			22   6f
On-Time IT Solutions	154 Spring St Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	IT	13,499			16   m11
Caretech	1123 McDonald Ave, Bklyn NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Purchasing Service	16,800			16   m11
LTC Consulting Services	7 Randolph Rd, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	Fiscal Services	174,600			16   m11
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
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		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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



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

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at Torrington,LLC	2354	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 24,442	24,442				
b. Heat	\$ 33,572	33,572				
c. Light & Power	\$ 74,236	74,236				
d. Water	\$ 23,095	23,095				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 54,124	54,124				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 209,469</b>	<b>209,469</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 7,546	7,546				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 7,546</b>	<b>7,546</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 2,665	2,665				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 10,880	10,880				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 13,545</b>	<b>13,545</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 181,800	181,800				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 46,823	46,823				
c. Personal property taxes	\$ 4,179	4,179				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 253,893</b>	<b>253,893</b>				

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

## Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Maintenance Expense>Supplies	\$ 7,305		
Maintenance Expense>Minor Equip & Supplies	2,604		
Maintenance Expense>Sanitation & Incineration	19,955		
Maintenance Expense>Extermination	1,551		
Maintenance Expense>Snow Removal	8,325		
Maintenance Expense>Fire Drill	3,863		
Maintenance Expense>Contracted Service	2,757		
Maintenance Expense>Contracted Service>COVID19	2,764		
Maintenance Expense>Security>Strike	5,000		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 54,124</b>	<b>\$ -</b>	<b>\$ -</b>

### Depreciation Schedule

Name of Facility RegalCare at Torrington, LLC		License No. 2354		Report for Year Ended 9/30/2021				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
<b>A. Land Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land		Less Salvage Value	
		Yes	No	Month	Year				
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
<b>E. Total Depreciation</b>									
									7,546
									7,546

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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	Cost	Useful Life	Depreciation
<b>Additions:</b>				
12/1/2020	rewire valve	\$ 613	5	\$ 123
12/24/2020	replaced zone valve	1,335	5	267
6/14/2021	REPLACING A 6 - TON AMERICAN STANDARD RTU-AC	11,379	10	1,138
3/15/2021	bariatric wheelchair	766	5	153
2/1/2021	PBX install	500	3	167
<b>Total additions for Movable Equipmen</b>		\$ 14,593		\$ 1,848 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
10/1/2020	replaced inducer motor	\$ 2,012	15	\$ 134
10/5/2020	wired new motor	3,552	15	237
10/6/2020	install B & G pump motor	2,399	15	160
12/21/2020	Repair 6" fire line	3,913	20	196
2/1/2021	repaired heating and bought parts for repair	4,108	15	274
2/12/2021	change oil filter	819	15	55
2/15/2021	installed new pump	2,550	15	170
3/16/2021	repaired heating and thermostat	994	10	99
9/30/2021	replaced inducer motor	6,963	15	464
<b>Total additions for Leasehold Improvemem</b>		\$ 27,310		\$ 1,789 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemem</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2021		Page 24	of 37							
		Item	Date of Acquisition			Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
<b>A. Organization Expense</b>												
1. Deferred Financing Costs					26,642			23,978	S/L		2,665	
2.												
3.												
<b>A-4. Subtotal</b>												2,665
<b>B. Mortgage Expense</b>												
1.												
2.												
3.												
<b>B-4. Subtotal</b>												
<b>C. Leasehold Improvements and Other</b>												
1. Acquired prior to this report period		Var	Var	Various	107,171			20,554	S/L	Var	9,091	
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)		Var	Var	Various	27,310				S/L	Var	1,789	
<b>C-4. Subtotal</b>												10,880
<b>D. Total Amortization</b>												13,545

\* 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 RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2021	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Independence Senior Holdings LLC, 13 Freedom Drive, lakewood, NJ 08707	Building	03/04/16	20 Years	181,800	

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



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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at Torrington,LLC		2354	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page )*

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

Name of Facility		License No.		Report for Year Ended		Page	of
RegalCare at Torrington,LLC		2354		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	19,630	19,630	
Interest on LOC for RegalCare OP Holdings / Various Non-							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	19,630	19,630	
14. Insurance							
a. Insurance on Property (buildings only)				\$	13,387	13,387	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	51,429	51,429	
General Liability / EPLI / Surety Bond							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	64,816	64,816	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	7,879,001	7,879,001	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC				2354	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 36,349	36,349		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 205,687	205,687		
7.			Other - See attached Schedule	\$ 6,892	6,892		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 55,327	55,327		
10.			Accounting	\$			
10a.			Legal	\$ 2,610	2,610		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 856	856		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 12,699	12,699		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 112,632	112,632		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 433,052	433,052		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

\*\* Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 36,349		
<b>Total Other Salaries Adjustment</b>			\$ 36,349	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Insertion	\$ 6,892		
<b>Total Other Fees Adjustments</b>			\$ 6,892	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber Dues	\$ 350		
16	m13	Admin Expense>Fines, Penalties & Settlements	68,236		
16	m13	Admin Expense>Late Fees	11		
16	m13	Bank Charges	24,630		
16	m13	Employee Relations	2,616		
16	m13	Employee Food	726		
16	m13	Discriminatory Bonus	7,169		
15	Var	Benefits Associated with Marketing Salary	8,894		
<b>Total Other A&amp;G Adjustments</b>			\$ 112,632	\$ -	\$ -

Marketing Benefits Disallowance

Marketing Salary	36,349	Page 10
Total Salaries	<u>3,929,207</u>	TB Linked
Percent to Total Salaries	0.93%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	961,451	TB Linked
Marketing Benefits Disallowed	<b>8,894</b>	Page 28 attachment

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

Name of Facility			License No.	Report for Year Ended	Page	of	
RegalCare at Torrington,LLC			2354	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 433,052	433,052		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 143,578	143,578		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 5,513	5,513		
30.	20	5h	Laboratory	\$ 13,125	13,125		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,836	2,836		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 17,479	17,479		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 2,665	2,665		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 1,222	1,222		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 619,470	619,470		

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

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	Nursing Expense>Equipment Rentals	\$ 15,155		
20	5i	Cable Television Disallowance (See Attached)	2,324		
<b>Total Other Ancillary Costs</b>			\$ 17,479	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 2,665		
<b>Total Other Property Adjustments</b>			\$ 2,665	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Various Non-Allowable Interest Expense	\$ 222		
30	IV 8	Donation Revenue	1,000		
<b>Total Other Adjustments</b>			\$ 1,222	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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



**RegalCare at Torrington, LLC  
Disallowance Schedule for Cable TV  
September 30, 2021**

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 5,924 TB Linked
Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100%</u>
Total Allowable Cost	\$ 3,600
<b>Disallowed Cable TV</b>	<b><u><u>\$ 2,324</u></u></b>

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at Torrington, LLC	2354	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 4,433,027	4,433,027				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,771,921	2,771,921				
b. Medicare Room and Board Contractual Allowance **	\$ 3,920	3,920				
4. a. Private-Pay Residents and Other	\$ 934,680	934,680				
b. Private-Pay Room and Board Contractual Allowance **	\$ (112)	(112)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 142,439	142,439				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (142,439)	(142,439)				
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 347,149	347,149				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (223,375)	(223,375)				
c. Physical Therapy - Non-Medicare	\$ 128,814	128,814				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (116,465)	(116,465)				
4. a. Speech Therapy - Medicare	\$ 53,643	53,643				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (40,175)	(40,175)				
c. Speech Therapy - Non-Medicare	\$ 12,337	12,337				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (10,227)	(10,227)				
5. a. Occupational Therapy - Medicare	\$ 247,476	247,476				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (187,026)	(187,026)				
c. Occupational Therapy - Non-Medicare	\$ 87,291	87,291				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (77,753)	(77,753)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 75,048	75,048				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 458,289	458,289				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 8,898,462	8,898,462				
<b>IV. Other Revenue*</b>						
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> )	\$ 43	43				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 26,719	26,719				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 26,762	26,762				
<b>VI. Total All Revenue</b> (III + V)	\$ 8,925,224	8,925,224				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 7,840		
30 II 6a	Revenue Adjustments>Medicare A	67,208		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 75,048</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev>HMO	\$ 569		
30 II 6b	Other Rev>Medicaid>COVID19	199,089		
30 II 6b	Other Rev>Medicaid>Strike	261,875		
30 II 6b	Revenue Adjustments>Commercial HMO	(1,231)		
30 II 6b	Revenue Adjustments>Medicare HMO	120		
30 II 6b	Revenue Adjustments>Hospice	2,354		
30 II 6b	Revenue Adjustments>Medicaid	337		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	782		
30 II 6b	Revenue Adjustments>Ancillary	(5,606)		
<b>Total Other Resident Revenue</b>		<b>\$ 458,289</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Claims	N/A	\$ 43		
<b>Total Interest Income</b>			<b>\$ 43</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Resident Fund Petty Cash - Non Patient Specific	\$ 5,694		
30 IV 8	Donation Revenue (Disallowed on Pg 29a)	1,000		
30 IV 8	Reversal of PY Workers Comp Expenses	20,025		
<b>Total Other Revenue</b>		<b>\$ 26,719</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	287,728
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,287,824
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	170,778
a. _____				
b. _____				
c. _____				
d. See Schedule		170,778		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	2,746,330
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>134,481</u>		\$	103,047
	Accum. Depreciation <u>31,434</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>138,526</u>		\$	33,498
	Accum. Depreciation <u>105,028</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(32,976)
F/S vs C/R NBV		(33,653)		
See Schedule		677		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	103,569

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 5,479
31	A5	Prepaid Expenses>Insurance	92,096
31	A5	Prepaid Expenses>Taxes	16,311
31	A5	Prepaid Expenses>Workers Comp	56,892
<b>Total Prepaid Expenses</b>			<b>\$ 170,778</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 671
31	B9	Rounding	6
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 677</b>

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From>Old Owner	\$ 77,105
32	D7	Due To/(From)>Medicaid	89,470
32	D7	Due To/(From)>Other L&E	9,237
32	D7	Due To/(From)>Michelle Cortina	6,772
32	D7	Due To>Old Owner	445
<b>Total Other Assets</b>			<b>\$ 183,029</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 113,407
33	A12	Accrued Expenses>Tankar Brokerage Fee	3,330
33	A12	Accrued Expenses>Capital Lease>Copier	(12,038)
33	A12	Accrued Expenses>Insurance - General Liability & Other	14,322
33	A12	Accrued Expenses>Insurance - Property	4,598
33	A12	Accrued Expenses>Year End Adjustments	2,824
33	A12	Accrued Expenses>Workers Comp	63,494
33	A12	Accrued Expenses>Health Insurance	(42,565)
33	A12	Deferred Revenue>Medicare>COVID19	685,472
33	A12	Deferred Revenue>Medicaid>COVID19	\$ 162,272
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 995,116</b>

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

Page Ref	Line Ref	Description	
34	B4	Due To/(From)>Salmon Brook	\$ 34
34	B4	Due To/(From)>HMO	15,617
34	B4	Due To/(From)>Hospice	5,491
34	B4	Due To/(From)>Regal Realty	59,363
34	B4	Due To/(From)>Vendor	1,400
34	B4	Due To>Patient Spend Down	1,228
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 83,133</b>

### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2021	32	37
<b>Account</b>			<b>Amount</b>	
Total Brought Forward:			\$	2,849,899
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	10,402
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	26,642		
	Accum. Depreciation	26,643	Net	\$ (1)
4. Goodwill (Purchased Only)			\$	566,219
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
_____				
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	1,052,937
Name and Address	Amount	Loan Date		
Due To/(From)>Various	1,052,937	Var		
7. Other Assets <i>(itemize)</i>			\$	183,029
_____				
See Schedule				183,029
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	1,812,586
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	4,662,485

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at Torrington,LLC		2354	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	517,121
2. Notes Payable ( <i>itemize</i> )				\$	823,300
Note Payable>PPP Loan>COVID19					823,300
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> )				\$	227,780
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	(42,489)
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> )				\$	995,116
See Schedule					995,116
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,520,828</b>

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

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility RegalCare at Torrington,LLC	License No. 2354	Report for Year Ended 9/30/2021	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,520,828	
<b>Liabilities (cont'd)</b>				
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> )				\$ 659,266
Name and Address of Lender	Amount	Loan Date		
Due To>Various	659,266	Various		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 83,133
See Schedule				83,133
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 742,399
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,263,227




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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington,LLC	2354	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	(84,155)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	455,342
6. Gain or Loss for Period			\$	1,028,071
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	1,399,258
<b>C. Total Reserves and Net Worth</b>			\$	1,399,258
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,662,485

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2021	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	453,450
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,925,224
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	7,897,153
D. Net Income or Deficit			\$	1,028,071
E. Balance			\$	1,481,521
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Pg 27	\$7,879,001			
F/S vs C/R Depre.	18,152			
Total Expenditures	\$7,897,153			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		(82,263)		
F-3. Total Additions			\$	(82,263)
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. <b>Balance at End of Period</b>	09/30/21		\$	1,399,258

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

Name of Facility RegalCare at Torrington, LLC		License No. 2354	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/7/22	
Printed Name of Preparer Matt Bivolack					
Address Address 555 Long Wharf Dr. 8th Floor, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia				Phone Number 732-961-8575	
Contact Email Address tzippyk@ltccs.com					

## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at Torrington, LLC for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at Torrington, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

***MARCUM LLP***

New Haven, CT  
January 20, 2022

Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at Torrington, LLC**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
10-014-00	Cash>Petty Cash Facility	3,423.00			3,423.00
10-015-00	Cash>Petty Cash PNA	2,179.00			2,179.00
10-034-87	Cash>PPP>Torrington	216,623.00			216,623.00
10-050-87	Cash>WFPayroll>Torrington	1,221.00			1,221.00
10-060-87	Cash>Resident Trust>Torrington	30,823.00			30,823.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-87	Cash>WFOperating>Torrington	28,459.00			28,459.00
11-102-00	Accounts Receivable>Medicare A	572,238.00			572,238.00
11-104-00	Accounts Receivable>Private	568,183.00			568,183.00
11-105-00	Accounts Receivable>HMO	32,738.00			32,738.00
11-109-00	Accounts Receivable>Hospice	54,356.00			54,356.00
11-111-00	Accounts Receivable>Medicaid	919,322.00			919,322.00
11-112-00	Accounts Receivable>Income	59,167.00			59,167.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	14,350.00			14,350.00
11-122-00	Accounts Receivable>Medicare Colns Write Off	15,920.00			15,920.00
11-123-00	Accounts Receivable>Ancillary	51,550.00			51,550.00
12-000-00	Prepaid Expenses	5,479.00			5,479.00
12-124-00	Prepaid Expenses>Insurance	92,096.00			92,096.00
12-126-00	Prepaid Expenses>Taxes	16,311.00			16,311.00
12-881-00	Prepaid Expenses>Workers Comp	56,892.00			56,892.00
13-127-00	Due From>Old Owner	77,105.00			77,105.00
13-128-00	Due From>Vendor Security Deposits	10,402.00			10,402.00
14-131-00	Fixed Assets>Leasehold Improvements	132,767.00			132,767.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	44,855.00			44,855.00
14-133-00	Fixed Assets>Medical Equipment	8,787.00			8,787.00
14-134-00	Fixed Assets>Computer Hardware	37,056.00			37,056.00
14-135-00	Fixed Assets>Computer Software	6,833.00			6,833.00
14-136-00	Fixed Assets>CIP	671.00			671.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00
14-305-00	Fixed Assets>Sales Use Tax	1,442.00			1,442.00
15-131-00	Accum Depn>Leasehold Improvements	(40,622.00)			(40,622.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(22,852.00)			(22,852.00)
15-133-00	Accum Depn>Medical Equipment	(7,672.00)			(7,672.00)
15-134-00	Accum Depn>Computer Hardware	(34,276.00)			(34,276.00)
15-135-00	Accum Depn>Computer Software	(6,100.00)			(6,100.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(33,041.00)			(33,041.00)
15-305-00	Accum Depn>Sales Use Tax	(1,129.00)			(1,129.00)
16-000-00	Goodwill	566,219.00			566,219.00
17-000-00	Deferred Financing Costs	26,642.00			26,642.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(26,643.00)			(26,643.00)
20-000-00	Accounts Payable	(477,034.00)			(477,034.00)
21-350-00	Other Current Payables>Resident Funds	(30,823.00)			(30,823.00)
21-600-00	Other Current Payables>Disputed AP	(9,264.00)			(9,264.00)
22-000-34	Note Payable>PPP Loan>COVID19	(823,300.00)			(823,300.00)
23-000-00	Accrued Wages & Related	(96,121.00)			(96,121.00)
23-157-00	Accrued Expenses>PTO	(131,659.00)			(131,659.00)
24-000-00	Accrued Expenses	(113,407.00)			(113,407.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(3,330.00)			(3,330.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	12,038.00			12,038.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(14,322.00)			(14,322.00)
24-165-00	Accrued Expenses>Insurance - Property	(4,598.00)			(4,598.00)
24-285-00	Accrued Expenses>Year End Adjustments	(2,824.00)			(2,824.00)
24-881-00	Accrued Expenses>Workers Comp	(63,494.00)			(63,494.00)
24-882-00	Accrued Expenses>Health Insurance	42,565.00			42,565.00
25-102-34	Deferred Revenue>Medicare>COVID19	(685,472.00)			(685,472.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(162,272.00)			(162,272.00)
27-000-40	Due To/(From)>Salmon Brook	(34.00)			(34.00)
27-000-50	Due To/(From)>Sharon	(31.00)			(31.00)

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
27-000-88	Due To/(From)>New Haven	172,583.00			172,583.00
27-000-89	Due To/(From)>Prospect	(96,404.00)			(96,404.00)
27-000-90	Due To/(From)>West Haven	5,557.00			5,557.00
27-000-91	Due To/(From)>Waterbury	6,065.00			6,065.00
27-000-92	Due To/(From)>Regal Care Management Group	(933.00)			(933.00)
27-000-93	Due To/(From)>RC Holdings	(344,838.00)			(344,838.00)
27-000-96	Due To/(From)>New London	(47.00)			(47.00)
27-102-00	Due To/(From)>Medicare A	42,489.00			42,489.00
27-105-00	Due To/(From)>HMO	(15,617.00)			(15,617.00)
27-109-00	Due To/(From)>Hospice	(5,491.00)			(5,491.00)
27-111-00	Due To/(From)>Medicaid	89,470.00			89,470.00
27-152-00	Due To/(From)>Employee	(9,202.00)			(9,202.00)
27-169-00	Due To/(From)>Regal Realty	(59,363.00)			(59,363.00)
27-172-00	Due To/(From)>Vendor	(1,400.00)			(1,400.00)
27-174-00	Due To/(From)>Other L&E	9,237.00			9,237.00
27-199-00	Due To>Patient Spend Down	(1,228.00)			(1,228.00)
27-315-00	Due To/(From)>Fairview at Southport	(207,811.00)			(207,811.00)
27-316-00	Due To/(From)>Fairview at Greenwich	80,257.00			80,257.00
27-328-00	Due To/(From)>Michelle Cortina	6,772.00			6,772.00
27-400-00	Due to/(from)>Eli Mirflis	788,475.00			788,475.00
28-127-00	Due To>Old Owner	445.00			445.00
30-000-00	Retained Earnings	(455,342.00)			(455,342.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	84,155.00			84,155.00
40-102-00	Room & Board Revenue>Medicare A	(2,771,921.00)			(2,771,921.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	(3,920.00)			(3,920.00)
40-104-00	Room & Board Revenue>Private	(743,933.00)			(743,933.00)
40-105-00	Room & Board Revenue>HMO	(42,161.00)			(42,161.00)
40-105-14	Room & Board Revenue>HMO>Sequester	112.00			112.00
40-109-00	Room & Board Revenue>Hospice	(148,586.00)			(148,586.00)
40-111-00	Room & Board Revenue>Medicaid	(4,434,268.00)			(4,434,268.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	1,241.00			1,241.00
41-102-00	Pharmacy Rev>Medicare A	(142,439.00)			(142,439.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	142,439.00			142,439.00
42-102-00	PT Revenue>Medicare A	(223,375.00)			(223,375.00)
42-102-01	PT Revenue>Medicare A>C/A	223,375.00			223,375.00
42-103-00	PT Revenue>Medicare B	(123,774.00)			(123,774.00)
42-104-00	PT Revenue>Private	(578.00)			(578.00)
42-105-00	PT Revenue>HMO	(15,671.00)			(15,671.00)
42-105-01	PT Revenue>HMO>C/A	3,900.00			3,900.00
42-111-00	PT Revenue>Medicaid	(112,565.00)			(112,565.00)
42-111-01	PT Revenue>Medicaid>C/A	112,565.00			112,565.00
43-102-00	OT Revenue>Medicare A	(187,026.00)			(187,026.00)
43-102-01	OT Revenue>Medicare A>C/A	187,026.00			187,026.00
43-103-00	OT Revenue>Medicare B	(60,450.00)			(60,450.00)
43-104-00	OT Revenue>Private	(496.00)			(496.00)
43-105-00	OT Revenue>HMO	(12,448.00)			(12,448.00)
43-105-01	OT Revenue>HMO>C/A	3,406.00			3,406.00
43-111-00	OT Revenue>Medicaid	(74,347.00)			(74,347.00)
43-111-01	OT Revenue>Medicaid>C/A	74,347.00			74,347.00
44-102-00	ST Revenue>Medicare A	(40,175.00)			(40,175.00)
44-102-01	ST Revenue>Medicare A>C/A	40,175.00			40,175.00
44-103-00	ST Revenue>Medicare B	(13,468.00)			(13,468.00)
44-105-00	ST Revenue>HMO	(3,387.00)			(3,387.00)
44-105-01	ST Revenue>HMO>C/A	1,277.00			1,277.00
44-111-00	ST Revenue>Medicaid	(8,950.00)			(8,950.00)
44-111-01	ST Revenue>Medicaid>C/A	8,950.00			8,950.00
47-103-00	Other Ancillary Rev>Medicare B	(7,840.00)			(7,840.00)
47-105-00	Other Ancillary Rev>HMO	(569.00)			(569.00)
51-100-00	Other Rev>Miscellaneous	(6,694.00)			(6,694.00)
51-111-34	Other Rev>Medicaid>COVID19	(199,089.00)			(199,089.00)
51-111-38	Other Rev>Medicaid>Strike	(261,875.00)			(261,875.00)
51-160-00	Other Rev>Interest	(43.00)			(43.00)

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
52-102-00	Revenue Adjustments>Medicare A	(67,208.00)			(67,208.00)
52-105-00	Revenue Adjustments>Commercial HMO	1,231.00			1,231.00
52-106-00	Revenue Adjustments>Medicare HMO	(120.00)			(120.00)
52-109-00	Revenue Adjustments>Hospice	(2,354.00)			(2,354.00)
52-111-00	Revenue Adjustments>Medicaid	(337.00)			(337.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(782.00)			(782.00)
52-123-00	Revenue Adjustments>Ancillary	5,606.00			5,606.00
60-183-00	Nursing Expense>Supplies	66,388.00			66,388.00
60-183-34	Nursing Expense>Supplies>COVID19	27,454.00			27,454.00
60-204-00	Nursing Expense>Training & Education	812.00			812.00
			RJE - 3	0.00	
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00			1,152.00
60-205-00	Nursing Expense>Sanitation & Incineration	599.00			599.00
60-206-00	Nursing Expense>Clinical Services	44,165.00		(37,273.00)	6,892.00
			RJE - 1	(37,273.00)	
60-208-00	Nursing Expense>Equip-Rental	19,095.00			19,095.00
60-212-00	Nursing Expense>Clinical Consultants	18,000.00			18,000.00
60-213-00	Nursing Expense>Transportation	4,145.00			4,145.00
60-230-00	Nursing Expense>Data Processing	5,766.00			5,766.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,032.00			3,032.00
60-700-19	Nursing Expense>Contracted Service>LPN	0.00		6,230.00	6,230.00
			RJE - 9	6,230.00	
60-700-20	Nursing Expense>Contracted Service>CNA	0.00		983.00	983.00
			RJE - 9	983.00	
60-700-34	Nursing Expense>Contracted Service>COVID19	15,725.00		(7,213.00)	8,512.00
			RJE - 9	(7,213.00)	
60-700-38	Nursing Expense>Contracted Service>Strike	71,757.00			71,757.00
60-801-80	Nursing Expense>CNA>Wages	1,040,647.00			1,040,647.00
60-801-92	Nursing Expense>CNA>PTO Accrual	703.00			703.00
60-805-80	Nursing Expense>LPN>Wages	804,785.00			804,785.00
60-805-92	Nursing Expense>LPN>PTO Accrual	4,211.00			4,211.00
60-808-80	Nursing Expense>RN>Wages	49,060.00			49,060.00
60-808-92	Nursing Expense>RN>PTO Accrual	199.00			199.00
60-809-80	Nursing Expense>RN Supervisor>Wages	414,445.00			414,445.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	2,396.00			2,396.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	30,000.00			30,000.00
61-811-80	Nursing Admin Expense>Director>Wages	109,450.00			109,450.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(196.00)			(196.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	92,559.00			92,559.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	68,882.00			68,882.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(2,195.00)			(2,195.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,696.00			71,696.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	43,050.00			43,050.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	1,061.00			1,061.00
61-880-00	Nursing Admin Expense>Payroll Taxes	233,606.00			233,606.00
61-881-00	Nursing Admin Expense>Workers Comp	75,895.00			75,895.00
61-882-00	Nursing Admin Expense>Health Insurance	48,673.00			48,673.00
61-883-00	Nursing Admin Expense>Other Benefits	550,512.00		(550,512.00)	0.00
			RJE - 3	(550,512.00)	
62-000-00	Pharmacy Expense	78.00			78.00
62-145-00	Pharmacy Expense>RX	143,500.00			143,500.00
62-222-00	Pharmacy Expense>OTC	780.00			780.00
62-700-00	Pharmacy Expense>Contracted Service	9,342.00			9,342.00
64-223-00	Other Ancillary Expense>Oxygen	2,836.00			2,836.00
64-224-00	Other Ancillary Expense>Lab	12,948.00			12,948.00
64-224-34	Other Ancillary Expense>Lab>COVID19	177.00			177.00
64-225-00	Other Ancillary Expense>Radiology	5,513.00			5,513.00
65-000-00	PT Expense	251,634.00			251,634.00
66-000-00	OT Expense	205,687.00			205,687.00
67-000-00	ST Expense	19,214.00			19,214.00
68-700-34	Therapy Expense>Contracted Service>Covid19	2,000.00			2,000.00
69-811-80	Social Services Expense>Director>Wages	34,321.00			34,321.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
69-811-92	Social Services Expense>Director>PTO Accrual	(367.00)			(367.00)
69-880-00	Social Services Expense>Payroll Taxes	2,870.00			2,870.00
69-881-00	Social Services Expense>Workers Comp	954.00			954.00
69-882-00	Social Services Expense>Health Insurance	509.00			509.00
69-883-00	Social Services Expense>Other Benefits	6,688.00		(6,688.00)	0.00
			RJE - 3	(6,688.00)	
70-177-00	Dietary Expense>Supplements	4,213.00			4,213.00
70-178-00	Dietary Expense>Food	155,512.00			155,512.00
70-178-38	Dietary Expense>Food>Strike	630.00			630.00
70-183-00	Dietary Expense>Supplies	11,251.00			11,251.00
70-183-34	Dietary Expense>Supplies>COVID19	458.00			458.00
70-207-00	Dietary Expense>Repairs & Maint	1,210.00			1,210.00
70-811-80	Dietary Expense>Director>Wages	54,729.00			54,729.00
70-811-92	Dietary Expense>Director>PTO Accrual	127.00			127.00
70-831-80	Dietary Expense>Aide>Wages	249,962.00			249,962.00
70-831-92	Dietary Expense>Aide>PTO Accrual	323.00			323.00
70-832-80	Dietary Expense>Cook>Wages	91,326.00			91,326.00
70-832-92	Dietary Expense>Cook>PTO Accrual	804.00			804.00
70-880-00	Dietary Expense>Payroll Taxes	34,405.00			34,405.00
70-881-00	Dietary Expense>Workers Comp	11,159.00			11,159.00
70-882-00	Dietary Expense>Health Insurance	7,196.00			7,196.00
70-883-00	Dietary Expense>Other Benefits	80,903.00		(80,903.00)	0.00
			RJE - 3	(80,903.00)	
71-178-00	Activity Expense>Food	1,912.00			1,912.00
71-183-00	Activity Expense>Supplies	3,756.00			3,756.00
71-183-34	Activity Expense>Supplies>COVID19	4.00			4.00
71-202-00	Activity Expense>Resident Missing Items	361.00			361.00
71-700-00	Activity Expense>Contracted Service	800.00			800.00
71-811-80	Activity Expense>Director>Wages	58,337.00			58,337.00
71-811-92	Activity Expense>Director>PTO Accrual	849.00			849.00
71-831-80	Activity Expense>Aide>Wages	27,375.00			27,375.00
71-831-92	Activity Expense>Aide>PTO Accrual	(679.00)			(679.00)
71-880-00	Activity Expense>Payroll Taxes	7,439.00			7,439.00
71-881-00	Activity Expense>Workers Comp	2,427.00			2,427.00
71-882-00	Activity Expense>Health Insurance	1,499.00			1,499.00
71-883-00	Activity Expense>Other Benefits	17,373.00		(17,373.00)	0.00
			RJE - 3	(17,373.00)	
72-183-00	Housekeeping Expense>Supplies	13,681.00			13,681.00
72-831-80	Housekeeping Expense>Aide>Wages	200,904.00			200,904.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	2,425.00			2,425.00
73-183-00	Laundry Expense>Supplies	2,387.00			2,387.00
73-700-00	Laundry Expense>Contracted Service	30.00			30.00
73-700-34	Laundry Expense>Contracted Service>COVID19	7,764.00			7,764.00
73-831-80	Laundry Expense>Aide>Wages	82,741.00			82,741.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	24,747.00			24,747.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	8,048.00			8,048.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	5,147.00			5,147.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	58,033.00		(58,033.00)	0.00
			RJE - 3	(58,033.00)	
75-183-00	Maintenance Expense>Supplies	7,305.00			7,305.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	2,604.00			2,604.00
75-205-00	Maintenance Expense>Sanitation & Incineration	19,955.00			19,955.00
75-207-00	Maintenance Expense>Repairs & Maint	23,232.00			23,232.00
75-217-00	Maintenance Expense>Extermination	1,551.00			1,551.00
75-218-00	Maintenance Expense>Snow Removal	8,325.00			8,325.00
75-220-00	Maintenance Expense>Fire Drill	3,863.00			3,863.00
75-700-00	Maintenance Expense>Contracted Service	16,256.00		(13,499.00)	2,757.00
			RJE - 7	(13,499.00)	
75-700-34	Maintenance Expense>Contracted Service>COVID19	2,764.00			2,764.00
75-811-80	Maintenance Expense>Director>Wages	54,729.00			54,729.00
75-811-92	Maintenance Expense>Director>PTO Accrual	64.00			64.00
75-829-80	Maintenance Expense>Staff>Wages	15,008.00			15,008.00



Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
75-837-38	Maintenance Expense>Security>Strike	5,000.00			5,000.00
75-838-80	Maintenance Expense>Security Desk>Wages	33,860.00			33,860.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(84.00)			(84.00)
75-880-00	Maintenance Expense>Payroll Taxes	8,992.00			8,992.00
75-881-00	Maintenance Expense>Workers Comp	2,914.00			2,914.00
75-882-00	Maintenance Expense>Health Insurance	1,915.00			1,915.00
75-883-00	Maintenance Expense>Other Benefits	21,243.00		(21,243.00)	0.00
			RJE - 3	(21,243.00)	
76-227-00	Utility Expense>Gas	33,572.00			33,572.00
76-228-00	Utility Expense>Electric	74,236.00			74,236.00
76-229-00	Utility Expense>Water/Sewer	23,095.00			23,095.00
80-101-00	Admin Expense>Provider Tax	388,408.00			388,408.00
80-162-00	Admin Expense>Insurance - General Liability & Other	49,694.00			49,694.00
80-163-00	Admin Expense>Insurance - EPLI	1,462.00			1,462.00
80-164-00	Admin Expense>Surety Bond	273.00			273.00
80-165-00	Admin Expense>Insurance - Property	13,387.00			13,387.00
80-183-00	Admin Expense>Supplies	7,542.00			7,542.00
80-183-34	Admin Expense>Supplies>COVID19	51.00			51.00
80-183-38	Admin Expense>Supplies>Strike	295.00			295.00
80-208-00	Admin Expense>Equip-Rental	836.00			836.00
80-208-34	Admin Expense>Equip-Rental>COVID19	25.00			25.00
80-209-00	Admin Expense>Postage	1,474.00			1,474.00
80-210-00	Admin Expense>Internet	1,425.00			1,425.00
80-230-00	Admin Expense>Data Processing	48,042.00			48,042.00
80-231-00	Admin Expense>Telephone	11,834.00		(1,131.00)	10,703.00
			RJE - 2	(1,131.00)	
80-231-34	Admin Expense>Telephone>COVID19	65.00			65.00
80-232-00	Admin Expense>Cable TV	5,924.00			5,924.00
80-233-00	Admin Expense>Seminars	185.00			185.00
80-234-00	Admin Expense>Licenses	565.00			565.00
80-235-00	Admin Expense>Dues & Subscriptions	700.00		(350.00)	350.00
			RJE - 6	(350.00)	
80-236-00	Admin Expense>Travel	1,954.00			1,954.00
80-236-04	Admin Expense>Travel>Allowable	7,680.00			7,680.00
80-236-34	Admin Expense>Travel>COVID19	14.00			14.00
80-236-38	Admin Expense>Travel>Strike	16,444.00			16,444.00
80-238-00	Admin Expense>Legal Fees	1,131.00		3,146.00	4,277.00
			RJE - 5	3,146.00	
80-238-34	Admin Expense>Legal Fees>COVID19	16.00			16.00
80-239-00	Admin Expense>Accounting Fees	78,323.00		(56,400.00)	21,923.00
			RJE - 4	(56,400.00)	
80-239-34	Admin Expense>Accounting Fees>COVID19	1,789.00			1,789.00
80-240-00	Admin Expense>Professional Fees	122,343.00		53,254.00	175,597.00
			RJE - 4	56,400.00	
			RJE - 5	(3,146.00)	
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00			8,000.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	68,236.00			68,236.00
80-243-00	Admin Expense>Late Fees	11.00			11.00
80-244-00	Admin Expense>Bank Fees	39,842.00			39,842.00
80-245-38	Admin Expense>Background Checks>Strike	1,812.00			1,812.00
80-247-00	Admin Expense>Corporate Tax	240.00			240.00
80-249-00	Admin Expense>Recruiting	964.00			964.00
80-250-00	Admin Expense>Marketing & Advertising	14,402.00			14,402.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	(1,703.00)			(1,703.00)
80-251-00	Admin Expense>Bad Debt	55,327.00			55,327.00
80-700-00	Admin Expense>Contracted Service	18,131.00		13,499.00	31,630.00
			RJE - 7	13,499.00	
80-700-34	Admin Expense>Contracted Service>COVID19	135.00			135.00
80-811-80	Admin Expense>Director>Wages	91,118.00			91,118.00
80-839-80	Admin Expense>Admissions>Wages	89,719.00			89,719.00
80-839-92	Admin Expense>Admissions>PTO Accrual	1,391.00			1,391.00
80-840-80	Admin Expense>Business Office>Wages	102,148.00			102,148.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
80-840-92	Admin Expense>Business Office>PTO Accrual	975.00			975.00
80-842-80	Admin Expense>Marketing>Wages	36,349.00			36,349.00
80-880-00	Admin Expense>Payroll Taxes	27,983.00			27,983.00
80-881-00	Admin Expense>Workers Comp	9,076.00			9,076.00
80-882-00	Admin Expense>Health Insurance	5,762.00			5,762.00
80-883-00	Admin Expense>Other Benefits	65,499.00		(65,499.00)	0.00
			RJE - 3	(65,499.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		25,168.00	25,168.00
			RJE - 3	25,168.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00		2,871.00	2,871.00
			RJE - 3	2,871.00	
85-255-79	Employee Benefits Expense>Pension>Union	0.00		209,115.00	209,115.00
			RJE - 3	209,115.00	
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		550,708.00	550,708.00
			RJE - 3	550,708.00	
91-121-00	Property Expense>Rent	181,800.00			181,800.00
91-161-00	Property Expense>RE Taxes	46,823.00			46,823.00
91-261-00	Property Expense>Personal Prop Taxes	4,179.00			4,179.00
92-000-00	Depreciation Expense	36,578.00			36,578.00
93-000-00	Amortization Expense	2,665.00			2,665.00
94-000-00	Interest Expense	19,630.00			19,630.00
98-999-99	Prior Period Adjustment	(20,025.00)			(20,025.00)
Marcum 101	Dentist	0.00		4,500.00	4,500.00
			RJE - 1	4,500.00	
Marcum 102	Cell Phone	0.00		1,131.00	1,131.00
			RJE - 2	1,131.00	
Marcum 108	Holiday Party	0.00		400.00	400.00
			RJE - 3	400.00	
Marcum 109	Employee Relations	0.00		2,616.00	2,616.00
			RJE - 3	2,616.00	
Marcum 110	Employee Food	0.00		726.00	726.00
			RJE - 3	726.00	
Marcum 112	Discriminatory Bonus	0.00		7,169.00	7,169.00
			RJE - 3	7,169.00	
Marcum 113	Subscriptions	0.00		0.00	0.00
			RJE - 6	0.00	
Marcum 115	720 Tax Form	0.00		0.00	0.00
			RJE - 3	0.00	
Marcum 116	Chamber Dues	0.00		350.00	350.00
			RJE - 6	350.00	
Marcum 117	Indirect COVID Expense	0.00		62.00	62.00
			RJE - 3	62.00	
Marcum 118	Admin & General>COVID Related Expense	0.00		1,416.00	1,416.00
			RJE - 3	1,416.00	
Marcum 119	Dietician	0.00		32,773.00	32,773.00
			RJE - 1	32,773.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at Torrington, LLC**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
80-811-80	Admin Expense>Director>Wages	91,118.00		0.00	91,118.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>91,118.00</b>		<b>0.00</b>	<b>91,118.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
75-838-80	Maintenance Expense>Security Desk>Wages	33,860.00		0.00	33,860.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(84.00)		0.00	(84.00)
80-840-80	Admin Expense>Business Office>Wages	102,148.00		0.00	102,148.00
80-840-92	Admin Expense>Business Office>PTO Accrual	975.00		0.00	975.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>136,899.00</b>		<b>0.00</b>	<b>136,899.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
70-811-80	Dietary Expense>Director>Wages	54,729.00		0.00	54,729.00
70-811-92	Dietary Expense>Director>PTO Accrual	127.00		0.00	127.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b>54,856.00</b>		<b>0.00</b>	<b>54,856.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
70-831-80	Dietary Expense>Aide>Wages	249,962.00		0.00	249,962.00
70-831-92	Dietary Expense>Aide>PTO Accrual	323.00		0.00	323.00
70-832-80	Dietary Expense>Cook>Wages	91,326.00		0.00	91,326.00
70-832-92	Dietary Expense>Cook>PTO Accrual	804.00		0.00	804.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>342,415.00</b>		<b>0.00</b>	<b>342,415.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
72-831-80	Housekeeping Expense>Aide>Wages	200,904.00		0.00	200,904.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	2,425.00		0.00	2,425.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>203,329.00</b>		<b>0.00</b>	<b>203,329.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
75-811-80	Maintenance Expense>Director>Wages	54,729.00		0.00	54,729.00
75-811-92	Maintenance Expense>Director>PTO Accrual	64.00		0.00	64.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>54,793.00</b>		<b>0.00</b>	<b>54,793.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
75-829-80	Maintenance Expense>Staff>Wages	15,008.00		0.00	15,008.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>15,008.00</b>		<b>0.00</b>	<b>15,008.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
73-831-80	Laundry Expense>Aide>Wages	82,741.00		0.00	82,741.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>82,741.00</b>		<b>0.00</b>	<b>82,741.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
61-811-80	Nursing Admin Expense>Director>Wages	109,450.00		0.00	109,450.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(196.00)		0.00	(196.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	92,559.00		0.00	92,559.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>201,813.00</b>		<b>0.00</b>	<b>201,813.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	49,060.00		0.00	49,060.00
60-808-92	Nursing Expense>RN>PTO Accrual	199.00		0.00	199.00
60-809-80	Nursing Expense>RN Supervisor>Wages	414,445.00		0.00	414,445.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	2,396.00		0.00	2,396.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>466,100.00</b>		<b>0.00</b>	<b>466,100.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	68,882.00		0.00	68,882.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(2,195.00)		0.00	(2,195.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,696.00		0.00	71,696.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	43,050.00		0.00	43,050.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	1,061.00		0.00	1,061.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>182,494.00</b>		<b>0.00</b>	<b>182,494.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
60-805-80	Nursing Expense>LPN>Wages	804,785.00		0.00	804,785.00

60-805-92	Nursing Expense>LPN>PTO Accrual	4,211.00	0.00	4,211.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>808,996.00</b>	<b>0.00</b>	<b>808,996.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>			
60-801-80	Nursing Expense>CNA>Wages	1,040,647.00	0.00	1,040,647.00
60-801-92	Nursing Expense>CNA>PTO Accrual	703.00	0.00	703.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,041,350.00</b>	<b>0.00</b>	<b>1,041,350.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>			
71-811-80	Activity Expense>Director>Wages	58,337.00	0.00	58,337.00
71-811-92	Activity Expense>Director>PTO Accrual	849.00	0.00	849.00
71-831-80	Activity Expense>Aide>Wages	27,375.00	0.00	27,375.00
71-831-92	Activity Expense>Aide>PTO Accrual	(679.00)	0.00	(679.00)
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>85,882.00</b>	<b>0.00</b>	<b>85,882.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>			
69-811-80	Social Services Expense>Director>Wages	34,321.00	0.00	34,321.00
69-811-92	Social Services Expense>Director>PTO Accrual	(367.00)	0.00	(367.00)
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>33,954.00</b>	<b>0.00</b>	<b>33,954.00</b>
<b>Subgroup : [12N]</b>	<b>Marketing</b>			
80-842-80	Admin Expense>Marketing>Wages	36,349.00	0.00	36,349.00
<b>Subtotal [12N]</b>	<b>Marketing</b>	<b>36,349.00</b>	<b>0.00</b>	<b>36,349.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>			
80-839-80	Admin Expense>Admissions>Wages	89,719.00	0.00	89,719.00
80-839-92	Admin Expense>Admissions>PTO Accrual	1,391.00	0.00	1,391.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>91,110.00</b>	<b>0.00</b>	<b>91,110.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>3,929,207.00</b>	<b>0.00</b>	<b>3,929,207.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [1]</b>	<b>Dietitian</b>			
Marcum 119	Dietician	0.00	32,773.00	32,773.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>0.00</b>	<b>32,773.00</b>	<b>32,773.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>			
Marcum 101	Dentist	0.00	4,500.00	4,500.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>	<b>4,500.00</b>	<b>4,500.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
62-700-00	Pharmacy Expense>Contracted Service	9,342.00	0.00	9,342.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>9,342.00</b>	<b>0.00</b>	<b>9,342.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
65-000-00	PT Expense	251,634.00	0.00	251,634.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>251,634.00</b>	<b>0.00</b>	<b>251,634.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
61-750-34	Nursing Admin Expense>Medical Director>COVID19	30,000.00	0.00	30,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-000-00	ST Expense	19,214.00	0.00	19,214.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>19,214.00</b>	<b>0.00</b>	<b>19,214.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-000-00	OT Expense	205,687.00	0.00	205,687.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>205,687.00</b>	<b>0.00</b>	<b>205,687.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
60-700-34	Nursing Expense>Contracted Service>COVID19	15,725.00	(7,213.00)	8,512.00
60-700-38	Nursing Expense>Contracted Service>Strike	71,757.00	(7,213.00)	71,757.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>87,482.00</b>	<b>(7,213.00)</b>	<b>80,269.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>			
60-700-19	Nursing Expense>Contracted Service>LPN	0.00	6,230.00	6,230.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>0.00</b>	<b>6,230.00</b>	<b>6,230.00</b>

<b>Subgroup : [11C]</b>	<b>Aides</b>				
60-700-20	Nursing Expense>Contracted Service>CNA	0.00		983.00	983.00
			RJE - 9	983.00	
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>0.00</b>		<b>983.00</b>	<b>983.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
60-206-00	Nursing Expense>Clinical Services	44,165.00		(37,273.00)	6,892.00
			RJE - 1	(37,273.00)	
60-212-00	Nursing Expense>Clinical Consultants	18,000.00		0.00	18,000.00
68-700-34	Therapy Expense>Contracted Service>Covid19	2,000.00		0.00	2,000.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>64,165.00</b>		<b>(37,273.00)</b>	<b>26,892.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>667,524.00</b>		<b>0.00</b>	<b>667,524.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
61-881-00	Nursing Admin Expense>Workers Comp	75,895.00		0.00	75,895.00
69-881-00	Social Services Expense>Workers Comp	954.00		0.00	954.00
70-881-00	Dietary Expense>Workers Comp	11,159.00		0.00	11,159.00
71-881-00	Activity Expense>Workers Comp	2,427.00		0.00	2,427.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	8,048.00		0.00	8,048.00
75-881-00	Maintenance Expense>Workers Comp	2,914.00		0.00	2,914.00
80-881-00	Admin Expense>Workers Comp	9,076.00		0.00	9,076.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>110,473.00</b>		<b>0.00</b>	<b>110,473.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
61-880-00	Nursing Admin Expense>Payroll Taxes	233,606.00		0.00	233,606.00
69-880-00	Social Services Expense>Payroll Taxes	2,870.00		0.00	2,870.00
70-880-00	Dietary Expense>Payroll Taxes	34,405.00		0.00	34,405.00
71-880-00	Activity Expense>Payroll Taxes	7,439.00		0.00	7,439.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	24,747.00		0.00	24,747.00
75-880-00	Maintenance Expense>Payroll Taxes	8,992.00		0.00	8,992.00
80-880-00	Admin Expense>Payroll Taxes	27,983.00		0.00	27,983.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>340,042.00</b>		<b>0.00</b>	<b>340,042.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
61-882-00	Nursing Admin Expense>Health Insurance	48,673.00		0.00	48,673.00
69-882-00	Social Services Expense>Health Insurance	509.00		0.00	509.00
70-882-00	Dietary Expense>Health Insurance	7,196.00		0.00	7,196.00
71-882-00	Activity Expense>Health Insurance	1,499.00		0.00	1,499.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	5,147.00		0.00	5,147.00
75-882-00	Maintenance Expense>Health Insurance	1,915.00		0.00	1,915.00
80-882-00	Admin Expense>Health Insurance	5,762.00		0.00	5,762.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		550,708.00	550,708.00
			RJE - 3	550,708.00	
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>70,701.00</b>		<b>550,708.00</b>	<b>621,409.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
85-255-79	Employee Benefits Expense>Pension>Union	0.00		209,115.00	209,115.00
			RJE - 3	209,115.00	
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>0.00</b>		<b>209,115.00</b>	<b>209,115.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
61-883-00	Nursing Admin Expense>Other Benefits	550,512.00		(550,512.00)	0.00
			RJE - 3	(550,512.00)	
69-883-00	Social Services Expense>Other Benefits	6,688.00		(6,688.00)	0.00
			RJE - 3	(6,688.00)	
70-883-00	Dietary Expense>Other Benefits	80,903.00		(80,903.00)	0.00
			RJE - 3	(80,903.00)	
71-883-00	Activity Expense>Other Benefits	17,373.00		(17,373.00)	0.00
			RJE - 3	(17,373.00)	
74-883-00	Housekeeping & Laundry Expense>Other Benefits	58,033.00		(58,033.00)	0.00
			RJE - 3	(58,033.00)	
75-883-00	Maintenance Expense>Other Benefits	21,243.00		(21,243.00)	0.00
			RJE - 3	(21,243.00)	
80-245-38	Admin Expense>Background Checks>Strike	1,812.00		0.00	1,812.00
80-883-00	Admin Expense>Other Benefits	65,499.00		(65,499.00)	0.00
			RJE - 3	(65,499.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		25,168.00	25,168.00
			RJE - 3	25,168.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00		2,871.00	2,871.00
			RJE - 3	2,871.00	
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>802,063.00</b>		<b>(772,212.00)</b>	<b>29,851.00</b>

<b>Subgroup : [1C]</b>	<b>Bad Debts</b>			
80-251-00	Admin Expense>Bad Debt	55,327.00	0.00	55,327.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>55,327.00</b>	<b>0.00</b>	<b>55,327.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>			
80-239-00	Admin Expense>Accounting Fees	78,323.00	(56,400.00)	21,923.00
80-239-34	Admin Expense>Accounting Fees>COVID19	1,789.00	0.00	1,789.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>80,112.00</b>	<b>(56,400.00)</b>	<b>23,712.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>			
80-238-00	Admin Expense>Legal Fees	1,131.00	3,146.00	4,277.00
80-238-34	Admin Expense>Legal Fees>COVID19	16.00	0.00	16.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>1,147.00</b>	<b>3,146.00</b>	<b>4,293.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>			
80-183-00	Admin Expense>Supplies	7,542.00	0.00	7,542.00
80-183-34	Admin Expense>Supplies>COVID19	51.00	0.00	51.00
80-183-38	Admin Expense>Supplies>Strike	295.00	0.00	295.00
80-208-00	Admin Expense>Equip-Rental	836.00	0.00	836.00
80-208-34	Admin Expense>Equip-Rental>COVID19	25.00	0.00	25.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>8,749.00</b>	<b>0.00</b>	<b>8,749.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>			
80-231-00	Admin Expense>Telephone	11,834.00	(1,131.00)	10,703.00
80-231-34	Admin Expense>Telephone>COVID19	65.00	0.00	65.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>11,899.00</b>	<b>(1,131.00)</b>	<b>10,768.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>			
Marcum 102	Cell Phone	0.00	1,131.00	1,131.00
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>0.00</b>	<b>1,131.00</b>	<b>1,131.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>			
80-247-00	Admin Expense>Corporate Tax	240.00	0.00	240.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>240.00</b>	<b>0.00</b>	<b>240.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>			
80-101-00	Admin Expense>Provider Tax	388,408.00	0.00	388,408.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>388,408.00</b>	<b>0.00</b>	<b>388,408.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>1,869,161.00</b>	<b>(65,643.00)</b>	<b>1,803,518.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>			
<b>Subgroup : [1]</b>	<b>Resident Travel and Entertainment</b>			
60-213-00	Nursing Expense>Transportation	4,145.00	0.00	4,145.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>4,145.00</b>	<b>0.00</b>	<b>4,145.00</b>
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>			
Marcum 108	Holiday Party	0.00	400.00	400.00
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>0.00</b>	<b>400.00</b>	<b>400.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>			
80-236-00	Admin Expense>Travel	1,954.00	0.00	1,954.00
80-236-04	Admin Expense>Travel>Allowable	7,680.00	0.00	7,680.00
80-236-34	Admin Expense>Travel>COVID19	14.00	0.00	14.00
80-236-38	Admin Expense>Travel>Strike	16,444.00	0.00	16,444.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>26,092.00</b>	<b>0.00</b>	<b>26,092.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>			
60-204-00	Nursing Expense>Training & Education	812.00	0.00	812.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00	0.00	1,152.00
80-233-00	Admin Expense>Seminars	185.00	0.00	185.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>2,149.00</b>	<b>0.00</b>	<b>2,149.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>			
80-249-00	Admin Expense>Recruiting	964.00	0.00	964.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>964.00</b>	<b>0.00</b>	<b>964.00</b>

<b>Subgroup : [M3] Advertising Other</b>				
80-250-00	Admin Expense>Marketing & Advertising	14,402.00	0.00	14,402.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	(1,703.00)	0.00	(1,703.00)
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>12,699.00</b>	<b>0.00</b>	<b>12,699.00</b>
<b>Subgroup : [M7] Postage</b>				
80-209-00	Admin Expense>Postage	1,474.00	0.00	1,474.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>1,474.00</b>	<b>0.00</b>	<b>1,474.00</b>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>				
80-235-00	Admin Expense>Dues & Subscriptions	700.00	(350.00)	350.00
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Associat</b>	<b>700.00</b>	<b>(350.00)</b>	<b>350.00</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>				
Marcum 116	Chamber Dues	0.00	350.00	350.00
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>				
80-210-00	Admin Expense>Internet	1,425.00	0.00	1,425.00
80-230-00	Admin Expense>Data Processing	48,042.00	0.00	48,042.00
80-240-00	Admin Expense>Professional Fees	122,343.00	53,254.00	175,597.00
			RJE - 4	56,400.00
			RJE - 5	(3,146.00)
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00	0.00	8,000.00
80-700-00	Admin Expense>Contracted Service	18,131.00	13,499.00	31,630.00
			RJE - 7	13,499.00
80-700-34	Admin Expense>Contracted Service>COVID19	135.00	0.00	135.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>198,076.00</b>	<b>66,753.00</b>	<b>264,829.00</b>
<b>Subgroup : [M13] Other</b>				
80-234-00	Admin Expense>Licenses	565.00	0.00	565.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	68,236.00	0.00	68,236.00
80-243-00	Admin Expense>Late Fees	11.00	0.00	11.00
80-244-00	Admin Expense>Bank Fees	39,842.00	0.00	39,842.00
Marcum 109	Employee Relations	0.00	2,616.00	2,616.00
			RJE - 3	2,616.00
Marcum 110	Employee Food	0.00	726.00	726.00
			RJE - 3	726.00
Marcum 112	Discriminatory Bonus	0.00	7,169.00	7,169.00
			RJE - 3	7,169.00
Marcum 118	Admin & General>COVID Related Expense	0.00	1,416.00	1,416.00
			RJE - 3	1,416.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>108,654.00</b>	<b>11,927.00</b>	<b>120,581.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. a</b>	<b>354,953.00</b>	<b>79,080.00</b>	<b>434,033.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1] Raw Food</b>				
70-177-00	Dietary Expense>Supplements	4,213.00	0.00	4,213.00
70-178-00	Dietary Expense>Food	155,512.00	0.00	155,512.00
70-178-38	Dietary Expense>Food>Strike	630.00	0.00	630.00
71-178-00	Activity Expense>Food	1,912.00	0.00	1,912.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>162,267.00</b>	<b>0.00</b>	<b>162,267.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>				
70-183-00	Dietary Expense>Supplies	11,251.00	0.00	11,251.00
70-183-34	Dietary Expense>Supplies>COVID19	458.00	0.00	458.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>11,709.00</b>	<b>0.00</b>	<b>11,709.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>173,976.00</b>	<b>0.00</b>	<b>173,976.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3B] Purchased Services</b>				
73-700-00	Laundry Expense>Contracted Service	30.00	0.00	30.00
73-700-34	Laundry Expense>Contracted Service>COVID19	7,764.00	0.00	7,764.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>7,794.00</b>	<b>0.00</b>	<b>7,794.00</b>
<b>Subgroup : [3C] Other</b>				
73-183-00	Laundry Expense>Supplies	2,387.00	0.00	2,387.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>2,387.00</b>	<b>0.00</b>	<b>2,387.00</b>

<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>10,181.00</b>	<b>0.00</b>	<b>10,181.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4C]</b>	<b>Other</b>			
72-183-00	Housekeeping Expense>Supplies	13,681.00	0.00	13,681.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>13,681.00</b>	<b>0.00</b>	<b>13,681.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
62-000-00	Pharmacy Expense	78.00	0.00	78.00
62-145-00	Pharmacy Expense>RX	143,500.00	0.00	143,500.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>143,578.00</b>	<b>0.00</b>	<b>143,578.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
62-222-00	Pharmacy Expense>OTC	780.00	0.00	780.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>780.00</b>	<b>0.00</b>	<b>780.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
64-223-00	Other Ancillary Expense>Oxygen	2,836.00	0.00	2,836.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>2,836.00</b>	<b>0.00</b>	<b>2,836.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
64-225-00	Other Ancillary Expense>Radiology	5,513.00	0.00	5,513.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>5,513.00</b>	<b>0.00</b>	<b>5,513.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
64-224-00	Other Ancillary Expense>Lab	12,948.00	0.00	12,948.00
64-224-34	Other Ancillary Expense>Lab>COVID19	177.00	0.00	177.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>13,125.00</b>	<b>0.00</b>	<b>13,125.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
71-183-00	Activity Expense>Supplies	3,756.00	0.00	3,756.00
71-183-34	Activity Expense>Supplies>COVID19	4.00	0.00	4.00
71-202-00	Activity Expense>Resident Missing Items	361.00	0.00	361.00
71-700-00	Activity Expense>Contracted Service	800.00	0.00	800.00
80-232-00	Admin Expense>Cable TV	5,924.00	0.00	5,924.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>10,845.00</b>	<b>0.00</b>	<b>10,845.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>			
60-183-00	Nursing Expense>Supplies	66,388.00	0.00	66,388.00
60-183-34	Nursing Expense>Supplies>COVID19	27,454.00	0.00	27,454.00
60-205-00	Nursing Expense>Sanitation & Incineration	599.00	0.00	599.00
60-208-00	Nursing Expense>Equip-Rental	19,095.00	0.00	19,095.00
60-230-00	Nursing Expense>Data Processing	5,766.00	0.00	5,766.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,032.00	0.00	3,032.00
Marcum 117	Indirect COVID Expense	0.00	62.00	62.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>122,334.00</b>	<b>62.00</b>	<b>122,396.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocatio</b>	<b>312,692.00</b>	<b>62.00</b>	<b>312,754.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
70-207-00	Dietary Expense>Repairs & Maint	1,210.00	0.00	1,210.00
75-207-00	Maintenance Expense>Repairs & Maint	23,232.00	0.00	23,232.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>24,442.00</b>	<b>0.00</b>	<b>24,442.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
76-227-00	Utility Expense>Gas	33,572.00	0.00	33,572.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>33,572.00</b>	<b>0.00</b>	<b>33,572.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
76-228-00	Utility Expense>Electric	74,236.00	0.00	74,236.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>74,236.00</b>	<b>0.00</b>	<b>74,236.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
76-229-00	Utility Expense>Water/Sewer	23,095.00	0.00	23,095.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>23,095.00</b>	<b>0.00</b>	<b>23,095.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
75-183-00	Maintenance Expense>Supplies	7,305.00	0.00	7,305.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	2,604.00	0.00	2,604.00
75-205-00	Maintenance Expense>Sanitation & Incineration	19,955.00	0.00	19,955.00

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75-217-00	Maintenance Expense>Extermination	1,551.00	0.00	1,551.00
75-218-00	Maintenance Expense>Snow Removal	8,325.00	0.00	8,325.00
75-220-00	Maintenance Expense>Fire Drill	3,863.00	0.00	3,863.00
75-700-00	Maintenance Expense>Contracted Service	16,256.00	(13,499.00)	2,757.00
			RJE - 7 (13,499.00)	
75-700-34	Maintenance Expense>Contracted Service>COVID19	2,764.00	0.00	2,764.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00	0.00	5,000.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>67,623.00</b>	<b>(13,499.00)</b>	<b>54,124.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
92-000-00	Depreciation Expense	36,578.00	0.00	36,578.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>36,578.00</b>	<b>0.00</b>	<b>36,578.00</b>
<b>Subgroup : [8A]</b>	<b>Organization Expense</b>			
93-000-00	Amortization Expense	2,665.00	0.00	2,665.00
<b>Subtotal [8A]</b>	<b>Organization Expense</b>	<b>2,665.00</b>	<b>0.00</b>	<b>2,665.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
91-121-00	Property Expense>Rent	181,800.00	0.00	181,800.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>181,800.00</b>	<b>0.00</b>	<b>181,800.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
91-161-00	Property Expense>RE Taxes	46,823.00	0.00	46,823.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>46,823.00</b>	<b>0.00</b>	<b>46,823.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			
91-261-00	Property Expense>Personal Prop Taxes	4,179.00	0.00	4,179.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>4,179.00</b>	<b>0.00</b>	<b>4,179.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>495,013.00</b>	<b>(13,499.00)</b>	<b>481,514.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
94-000-00	Interest Expense	19,630.00	0.00	19,630.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>19,630.00</b>	<b>0.00</b>	<b>19,630.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
80-165-00	Admin Expense>Insurance - Property	13,387.00	0.00	13,387.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>13,387.00</b>	<b>0.00</b>	<b>13,387.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>			
80-162-00	Admin Expense>Insurance - General Liability & Other	49,694.00	0.00	49,694.00
80-163-00	Admin Expense>Insurance - EPLI	1,462.00	0.00	1,462.00
80-164-00	Admin Expense>Surety Bond	273.00	0.00	273.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>51,429.00</b>	<b>0.00</b>	<b>51,429.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>84,446.00</b>	<b>0.00</b>	<b>84,446.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
40-111-00	Room & Board Revenue>Medicaid	(4,434,268.00)	0.00	(4,434,268.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	1,241.00	0.00	1,241.00
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(4,433,027.00)</b>	<b>0.00</b>	<b>(4,433,027.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
40-102-00	Room & Board Revenue>Medicare A	(2,771,921.00)	0.00	(2,771,921.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(2,771,921.00)</b>	<b>0.00</b>	<b>(2,771,921.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
40-102-14	Room & Board Revenue>Medicare A>Sequester	(3,920.00)	0.00	(3,920.00)
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>(3,920.00)</b>	<b>0.00</b>	<b>(3,920.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
40-104-00	Room & Board Revenue>Private	(743,933.00)	0.00	(743,933.00)
40-105-00	Room & Board Revenue>HMO	(42,161.00)	0.00	(42,161.00)
40-109-00	Room & Board Revenue>Hospice	(148,586.00)	0.00	(148,586.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(934,680.00)</b>	<b>0.00</b>	<b>(934,680.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
40-105-14	Room & Board Revenue>HMO>Sequester	112.00	0.00	112.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<b>112.00</b>	<b>0.00</b>	<b>112.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			

41-102-00	Pharmacy Rev>Medicare A	(142,439.00)	0.00	(142,439.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(142,439.00)</b>	<b>0.00</b>	<b>(142,439.00)</b>
<b>Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance</b>				
41-102-01	Pharmacy Rev>Medicare A>C/A	142,439.00	0.00	142,439.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>	<b>142,439.00</b>	<b>0.00</b>	<b>142,439.00</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>				
42-102-00	PT Revenue>Medicare A	(223,375.00)	0.00	(223,375.00)
42-103-00	PT Revenue>Medicare B	(123,774.00)	0.00	(123,774.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(347,149.00)</b>	<b>0.00</b>	<b>(347,149.00)</b>
<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>				
42-102-01	PT Revenue>Medicare A>C/A	223,375.00	0.00	223,375.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>	<b>223,375.00</b>	<b>0.00</b>	<b>223,375.00</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>				
42-104-00	PT Revenue>Private	(578.00)	0.00	(578.00)
42-105-00	PT Revenue>HMO	(15,671.00)	0.00	(15,671.00)
42-111-00	PT Revenue>Medicaid	(112,565.00)	0.00	(112,565.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(128,814.00)</b>	<b>0.00</b>	<b>(128,814.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>				
42-105-01	PT Revenue>HMO>C/A	3,900.00	0.00	3,900.00
42-111-01	PT Revenue>Medicaid>C/A	112,565.00	0.00	112,565.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>	<b>116,465.00</b>	<b>0.00</b>	<b>116,465.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>				
44-102-00	ST Revenue>Medicare A	(40,175.00)	0.00	(40,175.00)
44-103-00	ST Revenue>Medicare B	(13,468.00)	0.00	(13,468.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(53,643.00)</b>	<b>0.00</b>	<b>(53,643.00)</b>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>				
44-102-01	ST Revenue>Medicare A>C/A	40,175.00	0.00	40,175.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>	<b>40,175.00</b>	<b>0.00</b>	<b>40,175.00</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>				
44-105-00	ST Revenue>HMO	(3,387.00)	0.00	(3,387.00)
44-111-00	ST Revenue>Medicaid	(8,950.00)	0.00	(8,950.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(12,337.00)</b>	<b>0.00</b>	<b>(12,337.00)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>				
44-105-01	ST Revenue>HMO>C/A	1,277.00	0.00	1,277.00
44-111-01	ST Revenue>Medicaid>C/A	8,950.00	0.00	8,950.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>	<b>10,227.00</b>	<b>0.00</b>	<b>10,227.00</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>				
43-102-00	OT Revenue>Medicare A	(187,026.00)	0.00	(187,026.00)
43-103-00	OT Revenue>Medicare B	(60,450.00)	0.00	(60,450.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(247,476.00)</b>	<b>0.00</b>	<b>(247,476.00)</b>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>				
43-102-01	OT Revenue>Medicare A>C/A	187,026.00	0.00	187,026.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>	<b>187,026.00</b>	<b>0.00</b>	<b>187,026.00</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>				
43-104-00	OT Revenue>Private	(496.00)	0.00	(496.00)
43-105-00	OT Revenue>HMO	(12,448.00)	0.00	(12,448.00)
43-111-00	OT Revenue>Medicaid	(74,347.00)	0.00	(74,347.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(87,291.00)</b>	<b>0.00</b>	<b>(87,291.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>				
43-105-01	OT Revenue>HMO>C/A	3,406.00	0.00	3,406.00
43-111-01	OT Revenue>Medicaid>C/A	74,347.00	0.00	74,347.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>	<b>77,753.00</b>	<b>0.00</b>	<b>77,753.00</b>
<b>Subgroup : [10A] Other - Medicare</b>				
47-103-00	Other Ancillary Rev>Medicare B	(7,840.00)	0.00	(7,840.00)
52-102-00	Revenue Adjustments>Medicare A	(67,208.00)	0.00	(67,208.00)
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(75,048.00)</b>	<b>0.00</b>	<b>(75,048.00)</b>
<b>Subgroup : [10B] Other - Non-medicare</b>				
47-105-00	Other Ancillary Rev>HMO	(569.00)	0.00	(569.00)

51-111-34	Other Rev>Medicaid>COVID19	(199,089.00)	0.00	(199,089.00)
51-111-38	Other Rev>Medicaid>Strike	(261,875.00)	0.00	(261,875.00)
52-105-00	Revenue Adjustments>Commercial HMO	1,231.00	0.00	1,231.00
52-106-00	Revenue Adjustments>Medicare HMO	(120.00)	0.00	(120.00)
52-109-00	Revenue Adjustments>Hospice	(2,354.00)	0.00	(2,354.00)
52-111-00	Revenue Adjustments>Medicaid	(337.00)	0.00	(337.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(782.00)	0.00	(782.00)
52-123-00	Revenue Adjustments>Ancillary	5,606.00	0.00	5,606.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(458,289.00)</b>	<b>0.00</b>	<b>(458,289.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>			
51-160-00	Other Rev>Interest	(43.00)	0.00	(43.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(43.00)</b>	<b>0.00</b>	<b>(43.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
51-100-00	Other Rev>Miscellaneous	(6,694.00)	0.00	(6,694.00)
98-999-99	Prior Period Adjustment	(20,025.00)	0.00	(20,025.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(26,719.00)</b>	<b>0.00</b>	<b>(26,719.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(8,925,224.00)</b>	<b>0.00</b>	<b>(8,925,224.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
10-014-00	Cash>Petty Cash Facility	3,423.00	0.00	3,423.00
10-015-00	Cash>Petty Cash PNA	2,179.00	0.00	2,179.00
10-034-87	Cash>PPP>Torrington	216,623.00	0.00	216,623.00
10-050-87	Cash>WFFPayroll>Torrington	1,221.00	0.00	1,221.00
10-060-87	Cash>Resident Trust>Torrington	30,823.00	0.00	30,823.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-87	Cash>WFOperating>Torrington	28,459.00	0.00	28,459.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>287,728.00</b>	<b>0.00</b>	<b>287,728.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>			
11-102-00	Accounts Receivable>Medicare A	572,238.00	0.00	572,238.00
11-104-00	Accounts Receivable>Private	568,183.00	0.00	568,183.00
11-105-00	Accounts Receivable>HMO	32,738.00	0.00	32,738.00
11-109-00	Accounts Receivable>Hospice	54,356.00	0.00	54,356.00
11-111-00	Accounts Receivable>Medicaid	919,322.00	0.00	919,322.00
11-112-00	Accounts Receivable>Income	59,167.00	0.00	59,167.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	14,350.00	0.00	14,350.00
11-122-00	Accounts Receivable>Medicare Colns Write Off	15,920.00	0.00	15,920.00
11-123-00	Accounts Receivable>Ancillary	51,550.00	0.00	51,550.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>2,287,824.00</b>	<b>0.00</b>	<b>2,287,824.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
12-000-00	Prepaid Expenses	5,479.00	0.00	5,479.00
12-124-00	Prepaid Expenses>Insurance	92,096.00	0.00	92,096.00
12-126-00	Prepaid Expenses>Taxes	16,311.00	0.00	16,311.00
12-881-00	Prepaid Expenses>Workers Comp	56,892.00	0.00	56,892.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>170,778.00</b>	<b>0.00</b>	<b>170,778.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
14-131-00	Fixed Assets>Leasehold Improvements	132,767.00	0.00	132,767.00
15-131-00	Accum Depn>Leasehold Improvements	(40,622.00)	0.00	(40,622.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>92,145.00</b>	<b>0.00</b>	<b>92,145.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	44,855.00	0.00	44,855.00
14-133-00	Fixed Assets>Medical Equipment	8,787.00	0.00	8,787.00
14-134-00	Fixed Assets>Computer Hardware	37,056.00	0.00	37,056.00
14-135-00	Fixed Assets>Computer Software	6,833.00	0.00	6,833.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	1,442.00	0.00	1,442.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(22,852.00)	0.00	(22,852.00)
15-133-00	Accum Depn>Medical Equipment	(7,672.00)	0.00	(7,672.00)
15-134-00	Accum Depn>Computer Hardware	(34,276.00)	0.00	(34,276.00)
15-135-00	Accum Depn>Computer Software	(6,100.00)	0.00	(6,100.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(33,041.00)	0.00	(33,041.00)
15-305-00	Accum Depn>Sales Use Tax	(1,129.00)	0.00	(1,129.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>10,753.00</b>	<b>0.00</b>	<b>10,753.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>			
14-136-00	Fixed Assets>CIP	671.00	0.00	671.00

<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>671.00</b>	<b>0.00</b>	<b>671.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>			
13-128-00	Due From>Vendor Security Deposits	10,402.00	0.00	10,402.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>10,402.00</b>	<b>0.00</b>	<b>10,402.00</b>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>			
17-000-00	Deferred Financing Costs	26,642.00	0.00	26,642.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(26,643.00)	0.00	(26,643.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>(1.00)</b>	<b>0.00</b>	<b>(1.00)</b>
<b>Subgroup : [D4]</b>	<b>Goodwill</b>			
16-000-00	Goodwill	566,219.00	0.00	566,219.00
<b>Subtotal [D4]</b>	<b>Goodwill</b>	<b>566,219.00</b>	<b>0.00</b>	<b>566,219.00</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>			
27-000-88	Due To/(From)>New Haven	172,583.00	0.00	172,583.00
27-000-90	Due To/(From)>West Haven	5,557.00	0.00	5,557.00
27-000-91	Due To/(From)>Waterbury	6,065.00	0.00	6,065.00
27-316-00	Due To/(From)>Fairview at Greenwich	80,257.00	0.00	80,257.00
27-400-00	Due To/(from)>Eli Mirlis	788,475.00	0.00	788,475.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>1,052,937.00</b>	<b>0.00</b>	<b>1,052,937.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>			
13-127-00	Due From>Old Owner	77,105.00	0.00	77,105.00
27-111-00	Due To/(From)>Medicaid	89,470.00	0.00	89,470.00
27-174-00	Due To/(From)>Other L&E	9,237.00	0.00	9,237.00
27-328-00	Due To/(From)>Michelle Cortina	6,772.00	0.00	6,772.00
28-127-00	Due To>Old Owner	445.00	0.00	445.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>183,029.00</b>	<b>0.00</b>	<b>183,029.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>4,662,485.00</b>	<b>0.00</b>	<b>4,662,485.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade A/P</b>			
20-000-00	Accounts Payable	(477,034.00)	0.00	(477,034.00)
21-350-00	Other Current Payables>Resident Funds	(30,823.00)	0.00	(30,823.00)
21-600-00	Other Current Payables>Disputed AP	(9,264.00)	0.00	(9,264.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(517,121.00)</b>	<b>0.00</b>	<b>(517,121.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable (Current)</b>			
22-000-34	Note Payable>PPP Loan>COVID19	(823,300.00)	0.00	(823,300.00)
<b>Subtotal [A2]</b>	<b>Notes Payable (Current)</b>	<b>(823,300.00)</b>	<b>0.00</b>	<b>(823,300.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
23-000-00	Accrued Wages & Related	(96,121.00)	0.00	(96,121.00)
23-157-00	Accrued Expenses>PTO	(131,659.00)	0.00	(131,659.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(227,780.00)</b>	<b>0.00</b>	<b>(227,780.00)</b>
<b>Subgroup : [A7]</b>	<b>Medicare Final Settlement Payable</b>			
27-102-00	Due To/(From)>Medicare A	42,489.00	0.00	42,489.00
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement Payable</b>	<b>42,489.00</b>	<b>0.00</b>	<b>42,489.00</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
24-000-00	Accrued Expenses	(113,407.00)	0.00	(113,407.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(3,330.00)	0.00	(3,330.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	12,038.00	0.00	12,038.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(14,322.00)	0.00	(14,322.00)
24-165-00	Accrued Expenses>Insurance - Property	(4,598.00)	0.00	(4,598.00)
24-285-00	Accrued Expenses>Year End Adjustments	(2,824.00)	0.00	(2,824.00)
24-881-00	Accrued Expenses>Workers Comp	(63,494.00)	0.00	(63,494.00)
24-882-00	Accrued Expenses>Health Insurance	42,565.00	0.00	42,565.00
25-102-34	Deferred Revenue>Medicare>COVID19	(685,472.00)	0.00	(685,472.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(162,272.00)	0.00	(162,272.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(995,116.00)</b>	<b>0.00</b>	<b>(995,116.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
27-000-50	Due To/(From)>Sharon	(31.00)	0.00	(31.00)
27-000-89	Due To/(From)>Prospect	(96,404.00)	0.00	(96,404.00)
27-000-92	Due To/(From)>Regal Care Management Group	(933.00)	0.00	(933.00)
27-000-93	Due To/(From)>RC Holdings	(344,838.00)	0.00	(344,838.00)
27-000-96	Due To/(From)>New London	(47.00)	0.00	(47.00)
27-152-00	Due To/(From)>Employee	(9,202.00)	0.00	(9,202.00)

27-315-00	Due To/(From)>Fairview at Southport	(207,811.00)	0.00	(207,811.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(659,266.00)</b>	<b>0.00</b>	<b>(659,266.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>			
27-000-40	Due To/(From)>Salmon Brook	(34.00)	0.00	(34.00)
27-105-00	Due To/(From)>HMO	(15,617.00)	0.00	(15,617.00)
27-109-00	Due To/(From)>Hospice	(5,491.00)	0.00	(5,491.00)
27-169-00	Due To/(From)>Regal Really	(59,363.00)	0.00	(59,363.00)
27-172-00	Due To/(From)>Vendor	(1,400.00)	0.00	(1,400.00)
27-199-00	Due To>Patient Spend Down	(1,228.00)	0.00	(1,228.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(83,133.00)</b>	<b>0.00</b>	<b>(83,133.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(3,263,227.00)</b>	<b>0.00</b>	<b>(3,263,227.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B1]</b>	<b>Owner's Capital</b>			
31-000-86	Partner's Equity>All Partners>Capital Draws	84,155.00	0.00	84,155.00
<b>Subtotal [B1]</b>	<b>Owner's Capital</b>	<b>84,155.00</b>	<b>0.00</b>	<b>84,155.00</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
30-000-00	Retained Earnings	(455,342.00)	0.00	(455,342.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(455,342.00)</b>	<b>0.00</b>	<b>(455,342.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(371,187.00)</b>	<b>0.00</b>	<b>(371,187.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at Torrington, LLC**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass dental and dietician expenses to the correct line of the cost report				
Marcum 101	Dentist		4,500.00	
Marcum 119	Dietician		32,773.00	
60-206-00	Nursing Expense>Clinical Services			37,273.00
<b>Total</b>			<b>37,273.00</b>	<b>37,273.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass cell phone expense from the telephone line				
Marcum 102	Cell Phone		1,131.00	
80-231-00	Admin Expense>Telephone			1,131.00
<b>Total</b>			<b>1,131.00</b>	<b>1,131.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass other employee benefits				
85-200-79	Employee Benefits Expense>Training Fund>Union		25,168.00	
85-245-00	Employee Benefits Expense>Background Checks		2,871.00	
85-255-79	Employee Benefits Expense>Pension>Union		209,115.00	
85-260-79	Employee Benefits Expense>Welfare>Union		550,708.00	
Marcum 108	Holiday Party		400.00	
Marcum 109	Employee Relations		2,616.00	
Marcum 110	Employee Food		726.00	
Marcum 112	Discriminatory Bonus		7,169.00	
Marcum 117	Indirect COVID Expense		62.00	
Marcum 118	Admin & General>COVID Related Expense		1,416.00	
61-883-00	Nursing Admin Expense>Other Benefits			550,512.00
69-883-00	Social Services Expense>Other Benefits			6,688.00
70-883-00	Dietary Expense>Other Benefits			80,903.00
71-883-00	Activity Expense>Other Benefits			17,373.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			58,033.00
75-883-00	Maintenance Expense>Other Benefits			21,243.00
80-883-00	Admin Expense>Other Benefits			65,499.00
60-204-00	Nursing Expense>Training & Education			
Marcum 115	720 Tax Form			
<b>Total</b>			<b>800,251.00</b>	<b>800,251.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass Professional expenses to the correct line of the cost report				
80-240-00	Admin Expense>Professional Fees		56,400.00	
80-239-00	Admin Expense>Accounting Fees			56,400.00
<b>Total</b>			<b>56,400.00</b>	<b>56,400.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass Legal fees out of professional fees				
80-238-00	Admin Expense>Legal Fees		3,146.00	
80-240-00	Admin Expense>Professional Fees			3,146.00
<b>Total</b>			<b>3,146.00</b>	<b>3,146.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
To reclass Chamber dues to correct line of cost report				
Marcum 116	Chamber Dues		350.00	
80-235-00	Admin Expense>Dues & Subscriptions			350.00
Marcum 113	Subscriptions			
<b>Total</b>			<b>350.00</b>	<b>350.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
To reclass admin contracted services into correct line of cost report				
80-700-00	Admin Expense>Contracted Service		13,499.00	
75-700-00	Maintenance Expense>Contracted Service			13,499.00
<b>Total</b>			<b>13,499.00</b>	<b>13,499.00</b>
<b>Reclassifying Journal Entries JE # 9</b>				
To reclass contract nursing expenses into correct lines of cost report.				
60-700-19	Nursing Expense>Contracted Service>LPN		6,230.00	
60-700-20	Nursing Expense>Contracted Service>CNA		983.00	
60-700-34	Nursing Expense>Contracted Service>COVID19			7,213.00
<b>Total</b>			<b>7,213.00</b>	<b>7,213.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>919,263.00</b>	<b>919,263.00</b>
<b>Total All Journal Entries</b>			<b>919,263.00</b>	<b>919,263.00</b>



Provider Name: RegalCare at Torrington, LLC  
Provider Number: 000009001  
Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**