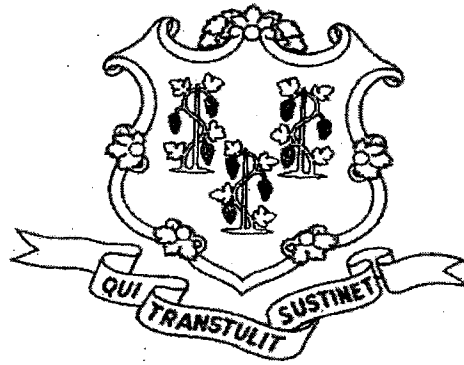


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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 Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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

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

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General Information

Name of Facility (as licensed) RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2017	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, 2016 and ending September 30, 2017, 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) Eliezer Elefant			Printed Name (Owner) See Page 3		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility RegalCare at Torrington, LLC	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 80 Fern Drive, Torrington, CT 06790				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/19/2018		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-482-7668		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) RegalCare at Torrington, LLC		Address (No. & Street, City, State, Zip) 80 Fern Drive, Torrington, CT 06790		
License Numbers:	CCNH 2354	RHNS (Specify)	Medicare Provider No. 07-5105	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
N/A				
Administrator				
Name of Administrator Eliezer Elefant		Nursing Home Administrator's License No.:	002060	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

**General Information and Questionnaire
 Corporate Owners**

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2017	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
N/A			

General Information and Questionnaire Individual Proprietorship

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2017	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 9/30/2017	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Line of Credit Interest	Pg 27 / Line 12d	28,627	28,627
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Pg 13 / Line B5a	216,448	216,448
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Pg 13 / Line B9a	14,045	14,045
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Pg 13 / Line B10a	221,029	221,029
		<input type="radio"/>	<input checked="" type="radio"/>	Workers Comp	Pg 15 / Line 1a1	149,742	149,742
		<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Pg 15 / Line 1a5	578,176	578,176
		<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	Pg 27 / Line 14a	6,094	6,094
		<input type="radio"/>	<input checked="" type="radio"/>	Liability Insurance	Pg 27 / Line 14c3	38,321	38,321

* 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 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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.)

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

N/A

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2017	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 If "No," explain.
 No

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Management Advisory Services, Medicare Cost Report Preparation	\$ 12,367
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 12,367

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 CNH Finance 3 Robinson & Cole 4 Novack Burnbaum Crystal LLP 5 See Attached	Telephone Number 860-240-6000 203-742-3057 203-462-7500 212-682-4002 Var
---	---

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

- 1 185 Asylum Street, Hartford, CT 06103
- 2 2 Greenwich Plaza, Greenwich, CT 06830
- 3 280 Trumbull Street, Hartford, CT 06103
- 4 675 Third Avenue, Fl 8, New York, NY 10017
- 5 Var

Services Provided by This Firm (*describe fully*)

1 Legal Service for Successor Liability Claims (Disallowed \$3,167 on Pg. 28)	\$ 17,191
2 Line of Credit Financing (Disallowed \$531 on Pg. 28)	\$ 531
3 Settlements for Employee Issues (Disallowed \$419 on Pg. 28)	\$ 5,506
4 Review of Operating Agreement (Disallowed \$1,052 on Pg. 28)	\$ 2,923
5 See Attached (Disallowed \$3,086 on Pg. 28)	\$ 8,606
	Charge for Services Provided
	\$ 34,757

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

Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at Torrington, LLC		License No. 2354	Report for Year Ended 9/30/2017	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney			Telephone Number		
1	LeClair Ryan		804-783-2003		
2	Donald W. Light		N/A		
3	Atty Earl Tecmchin		203-239-6699		
4	Treasurer State of CT		860-702-3000		
5					
Address (No. & Street, City, State, Zip Code)					
1	PO Box 780054, Philadelphia, PA 19178				
2	204 Goodhouse Rd, Litchfield, CT 06759				
3	18 Peck Lane, North Haven, CT 06473				
4	55 Elm Street, Hartford, CT 06106				
5					
Services Provided by This Firm (<i>describe fully</i>)					
1	General Legal Services			\$	5,520
2	Legal Service-Probate Court (Disallowed \$411 on Pg. 28)			\$	411
3	Probate Court (Disallowed \$1,500 on Pg. 28)			\$	1,500
4	Conservator (Disallowed 1,175 on Pg. 28)			\$	1,175
5				\$	
				Charge for Services Provided	
				\$	8,606

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended				Page	of										
		9/30/2017						8	37								
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30													
Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	Total (Specify)							
1. Certified Bed Capacity																	
A. On last day of PREVIOUS report period		75	75					75	75				75	75			
B. On last day of THIS report period		75	75					75	75				75	75			
2. Number of Residents																	
A. As of midnight of PREVIOUS report period		65	65					65	65				70	70			
B. As of midnight of THIS report period		72	72					70	70				72	72			
3. Total Number of Days Care Provided During Period																	
A. Medicare		3,521	3,521					2,685	2,685				836	836			
B. Medicaid (Conn.)		19,940	19,940					14,897	14,897				5,043	5,043			
C. Medicaid (other states)																	
D. Private Pay		1,735	1,735					1,402	1,402				333	333			
E. State SSI for RCH																	
F. Other (Specify) HMO & Private Insurance		503	503					229	229				274	274			
G. Total Care Days During Period (3A thru F)		25,699	25,699					19,213	19,213				6,486	6,486			
Total Number of Days Not Included in Figures in 3G																	
4. for Which Revenue Was Received for Reserved Beds																	
A. Medicaid Bed Reserve Days		180	180					139	139				41	41			
B. Other Bed Reserve Days		7	7					5	5				2	2			
5. Total Resident Days (3G + 4A + 4B)		25,886	25,886					19,357	19,357				6,529	6,529			

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	13		53		6				
Per Diem Rate									
a. One bed rm.	Various		244.89		450.00				
b. Two bed rms.	Various		244.89		439.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,766	2,766		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	50	50		
2. Restorative Treatments	454	454		
C. Other	9,113	9,113		
D. Total Physical Therapy Treatments	12,383	12,383		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	237	237		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	4	4		
2. Restorative Treatments	38	38		
C. Other	185	185		
D. Total Speech Therapy Treatments	464	464		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,536	3,536		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	52	52		
2. Restorative Treatments	470	470		
C. Other	9,147	9,147		
D. Total Occupational Therapy Treatments	13,205	13,205		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Torrington, LLC	2354	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	94,097	2,134				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	129,800	4,269				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	91,984	3,312				
c. Dietary Workers	300,757	14,334				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	229,839	10,892				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	18,306	760				
b. Other Maintenance Workers	41,015	2,178				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	61,099	2,945				
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	116,211	2,300				
b. RN						
1. Direct Care	482,698	12,797				
2. Administrative**	172,254	6,046				
c. LPN						
1. Direct Care	663,544	20,784				
2. Administrative**						
d. Aides and Attendants	1,017,095	53,602				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	84,158	3,192				
i. Physicians						
1. Medical Director	799	No Hours				
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	3,693	132				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	72,935	2,381				
<i>A-13. Total Salary Expenditures</i>	3,580,284	142,058				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
RegalCare at Torrington, LLC		2354		9/30/2017		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Corinne Dibacco	23,721		Non Discriminatory	Clinical Nursing	592	A12b2	See All Other RegalCare Cost Reports		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed) RegalCare at Torrington, LLC		License No. 2354		Report for Year Ended 9/30/2017		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Nicoira Redd (10/1/2016 - 6/30/2017)	73,843		Non Discriminatory	Administrator	1,729	A2			
Eliezer Elefant (7/1/2017 - Present)	17,293		Non Discriminatory	Administrator	405	A2			
Amanda Schutz (Payout - No Hours Associated)	2,961			Administrator		A2			
Section IV - Assistant Administrators									

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Torrington, LLC	2354	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	4,500	111				
3. Pharmacist	7,609	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	216,448	3,096				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	42,000	260				
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	14,045	116				
b. Other						
10. Occupational Therapist						
a. Resident Care	221,029	3,301				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	155,307	2,064				
2. Administrative***						
b. LPN						
1. Direct Care	43,054	1,001				
2. Administrative***						
c. Aides	7,224	335				
d. Other						
12. Other (Specify)						
See Attached Schedule	6,775	52				
B-13 Total Fees Paid in Lieu of Salaries	717,991	10,336				

* 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 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts LLC, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RegalCare Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common ownership	
Dr. Frank Crociata, DO 434 Prospect St, Torrington, CT 06790	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ReadyNurse Staffing Services 360 Bloomfield Ave, Ste 303, Windsor, CT 06095	RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Town Staffing, 1413 38th Street, Bridgeport, CT 06610	RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 405 Park Avenue New York, NY 10022	RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Deborah A. Hardy 187 George Wood Road Somers, CT 06071	Independent Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products, INC. 101 North Plains Industrial Road, 1B Suite 1, Wallingford, CT	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MedWiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input 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	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 149,742	149,742		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 338,592	338,592		
5. Health Insurance	\$ 578,176	578,176		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 189,654	189,654		
8. Uniform Allowance	\$ 6,762	6,762		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 28,128	28,128		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 45,460	45,460		
d. Accounting and Auditing	\$ 12,367	12,367		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 34,757	34,757		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 6,930	6,930		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 12,982	12,982		
2. Cellular Phones	\$ 593	593		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 746	746		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 467,064	467,064		
Subtotal	\$ 1,871,953	1,871,953		

* 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**

RegalCare at Torrington, LLC
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Training Fund>Union	\$ 25,019		
Background Checks	3,109		
Total	\$ 28,128	\$ -	\$ -

Schedule of Other Taxes

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

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	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,871,953	1,871,953		
i. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 4,574	4,574		
2. Holiday Parties for Staff	\$ 877	877		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 5,869	5,869		
5. Education Expenses Related to Seminars and Conventions	\$ 740	740		
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>)	\$ 4,187	4,187		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 9,208	9,208		
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	\$ 1,637	1,637		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$ 46	46		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 238,768	238,768		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 56,097	56,097		
C-14 Total Administrative & General Expenditures	\$ 2,193,956	2,193,956		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising	\$ 9,208		
Total Other Advertising	\$ 9,208	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations/Charity	\$ 46		
Total Contributions	\$ 46	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 2,818		
Fines, Penalties & Settlements	17,822		
Late Fees	1,546		
Bank Fees	26,603		
Startup Costs	4,235		
Employee Relations	684		
Employee Food	389		
Discriminatory Bonus	2,000		
Total Other Administrative and General	\$ 56,097	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility RegalCare at Torrington, LLC		License No. 2354	Report for Year Ended 9/30/2017	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 153,665	153,665			
2. Non-Food Supplies	\$ 8,743	8,743			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____				
c. Management Services**	\$ _____				
d. Other (Specify) _____	\$ _____				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 162,408	162,408			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
P. 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.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

**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	9/30/2017	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)		\$			
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	3,834	3,834	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	3,834	3,834	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue 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)			

* 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 3E.

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

*** 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	9/30/2017		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.	Management Services*	\$				
d.	Other (<i>Specify</i>) Supplies	\$	15,129	15,129		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	15,129	15,129		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from MedWiz	\$	149,431	149,431		
b.	Medicine Cabinet Drugs	\$	2,658	2,658		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	251	251		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	1,245	1,245		
f.	X-rays and Related Radiological Procedures***	\$	5,037	5,037		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory****	\$	11,570	11,570		
i.	Recreation	\$	11,087	11,087		
j.	Other (Specify)**** See Attached Schedule	\$	159,284	159,284		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	340,563	340,563		

* 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)
	-		
Supplies	\$ 90,465		
Sanitation & Incineration	448		
Equipment Rental	61,257		
Data Processing	7,114		
Total Other Resident Care	\$ 159,284	\$ -	\$ -

**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 9/30/2017	Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	Total Cost/Page Ref.***		
		Yes	No			CCNH	RHNS (Specify)
Caretech Group	1123 McDonald Ave, Brooklyn, NY 11230	O	O	Purchasing Company	24,000	16	M11
USA Hauling & Recycling INC	PO Box 808, East Windsor, CT 06088	O	O	Garbage	11,526	22	6f
Diamond Back Property Management, LLC	148 East Albert Street, Torrington, CT 06790	O	O	Snow Removal	10,646	22	6f
Jeffrey A. Boccacio	Pomfret Center, CT. 06259	O	O	Maintenance	12,960	22	6f
LTC Consulting Services	7 Randolph Road, Howell, NJ 07731	O	O	Fiscal Services	155,536	16	M11
		O	O				
		O	O				
		O	O				
		O	O				
		O	O				
		O	O				
		O	O				
		O	O				
		O	O				

* 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	9/30/2017			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	20,619	20,619			
b. Heat	\$	293	293			
c. Light & Power	\$	66,653	66,653			
d. Water	\$	11,159	11,159			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$	68,949	68,949			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	167,673	167,673			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	17,043	17,043			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	17,043	17,043			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$	5,328	5,328			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	1,795	1,795			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	7,123	7,123			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	211,427	211,427			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	76,489	76,489			
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	312,082	312,082			

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/21/2017	Diathermy	\$ 11,562	10	\$ 1,156
4/26/2017	Thermostat Control	1,119	10	112
6/1/2017	Electric Patient Lift	1,840	10	184
6/21/2017	Scale for Patient Lift	595	10	60
3/1/2017	Note Book, Microsoft Office	804	3	268
6/1/2017	Chromebooks, Notebooks, Processor Printer, Desktop	6,302	5	1,260
3/6/2017	Gateway Security Bundle	1,000	5	200
4/1/2017	Gateway Security Bundle	1,000	5	200
5/1/2017	Gateway Security Bundle	1,000	5	200
9/30/2017	E-Copiers (Total = 6)- Sales Use Tax	331	3	110
4/30/2017	Note Book, Microsoft Office-Sales Use Tax	51	3	17
4/30/2017	Gateway Security Bundle-Sales Use Tax	190	5	38
Total additions for Movable Equipment		\$ 25,794		\$ 3,805 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/1/2016	Glass Window	\$ 553	15	\$ 37
12/1/2016	Restore Sprinkler System, Replace Sprinkler Heads	3,456	10	346
3/1/2017	Replace Honeywell Primary Control on Boiler	2,100	20	105
5/1/2017	Auto Laundry Pump, Processing filter, Copper Tubing	1,118	7	160
7/1/2017	Replace Booster Pump	1,463	7	209
8/1/2017	Exhaust Fan	1,498	10	150
Total additions for Leasehold Improvement		\$ 10,188		\$ 1,007 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2016 A/D	2017 Deprec.	2017 A/D	NBV
LEASEHOLD IMPROVEMENTS									
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,382	138	138	276	1,106
Leasehold Imp.	Construction for water run-off on back hill	4/1/2016	S/L	10	3,500	350	350	700	2,800
Leasehold Imp.	Construction for water run-off on back hill	5/1/2016	S/L	10	3,000	300	300	600	2,400
TOTAL LEASEHOLD IMPROVEMENTS 2016					7,882	788	788	1,576	6,306
Leasehold Imp.	Glass Window	11/1/2016	S/L	15	553	-	37	37	516
Leasehold Imp.	Restore Sprinkler System, Replace Sprinkler Heads	12/1/2016	S/L	10	3,456	-	346	346	3,110
Leasehold Imp.	Replace Honeywell Primary Control on Boiler	3/1/2017	S/L	20	2,100	-	105	105	1,995
Leasehold Imp.	Auto Laundry Pump, Processing filter, Copper Tubing	5/1/2017	S/L	7	1,118	-	160	160	958
Leasehold Imp.	Replace Booster Pump	7/1/2017	S/L	7	1,463	-	209	209	1,254
Leasehold Imp.	Exhaust Fan	8/1/2017	S/L	10	1,498	-	150	150	1,348
TOTAL LEASEHOLD IMPROVEMENTS 2017					10,188	-	1,007	1,007	9,181
TOTAL LEASEHOLD IMPROVEMENTS					18,070	788	1,795	2,583	15,487
MOVABLE EQUIPMENT									
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	249	498	746
FF&E	Transmitter and System Tester	5/1/2016	S/L	10	585	59	59	118	467
Medical Equipment	Stepper, Recumbent, Stepone, STD Seat	4/1/2016	S/L	5	3,942	788	788	1,576	2,366
Computer Hardware	Dell Sonicwall Network Sec, 7 computers, server, 3 printers	3/1/2016	S/L	5	11,001	2,200	2,200	4,400	6,601
Computer Hardware	Lenovo Desktops (4)	4/1/2016	S/L	5	2,080	416	416	832	1,248
Computer Hardware	Backup (12) & Project Management	5/4/2016	S/L	5	8,283	1,657	1,657	3,314	4,969
Computer Hardware	11 Unifi wireless Access Points & Unifi 24-port Gigabite Hub	9/1/2016	S/L	5	4,539	908	908	1,816	2,723
Sales Use Tax	11 Unifi wireless Access Points & Unifi 24-port Gigabite Hub	9/1/2016	S/L	5	288	58	58	116	172
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	175	350	527
Computer Software	Microsoft Office Pro (7)	3/1/2016	S/L	3	1,630	543	543	1,086	544
Computer Software	Microsoft Office Pro (4) & Sonicwall Antivirus	4/1/2016	S/L	3	1,703	568	568	1,136	567
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,617	5,617	11,234	5,616
TOTAL MOVABLE EQUIPMENT 2016					53,022	13,238	13,238	26,476	26,546
FF&E	Diathermy	2/21/2017	S/L	10	11,562	-	1,156	1,156	10,406
FF&E	Thermostat Control	4/26/2017	S/L	10	1,119	-	112	112	1,007
Medical Equipment	Electric Patient Lift	6/1/2017	S/L	10	1,840	-	184	184	1,656
Medical Equipment	Scale for Patient Lift	6/21/2017	S/L	10	595	-	60	60	535
Computer Hardware	Note Book, Microsoft Office	3/1/2017	S/L	3	804	-	268	268	536
Computer Hardware	Chromebooks, Notebooks, Processor Printer, Desktop	6/1/2017	S/L	5	6,302	-	1,260	1,260	5,042
Computer Software	Gateway Security Bundle	3/6/2017	S/L	5	1,000	-	200	200	800
Computer Software	Gateway Security Bundle	4/1/2017	S/L	5	1,000	-	200	200	800
Computer Software	Gateway Security Bundle	5/1/2017	S/L	5	1,000	-	200	200	800
Sales Use Tax	E-Copiers (Total = 6)- Sales Use Tax	9/30/2017	S/L	3	331	-	110	110	221
Sales Use Tax	Note Book, Microsoft Office-Sales Use Tax	4/30/2017	S/L	3	51	-	17	17	34
Sales Use Tax	Gateway Security Bundle-Sales Use Tax	4/30/2017	S/L	5	190	-	38	38	152
TOTAL MOVABLE EQUIPMENT 2017					25,794	-	3,805	3,805	21,989
TOTAL MOVABLE EQUIPMENT					78,816	13,238	17,043	30,281	48,535
TOTAL ASSETS					96,886	14,026	18,838	32,864	64,022
TOTAL ASSETS PER CR SCHEDULE					96,886	14,026	18,838	32,864	64,022
TOTAL ASSETS PER TRIAL BALANCE					103,335	20,313	28,922	74,413	
VARIANCE					(6,449)		(1,475)	3,942	(10,391)
VARIANCE DETAIL									
(ADD) CIP					6,450				-
ROUNDING					(1)			(1)	-
REVISED VARIANCE					-		(1,475)	3,941	(3,941)

F/S vs C/R NBV - Page 31, Line B9
F/S vs C/R Depreciation - Page 36, Line F1

3,941
1,475

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
RegalCare at Torrington, LLC		2354		9/30/2017		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Deferred Financing Costs				26,462	2,665	S/L		5,328	
2.									
3.									
A-4. Subtotal									5,328
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var		10 years	7,882	788	S/L	Var	788	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var		Various	10,188		S/L	Var	1,007	
C-4. Subtotal									
D. Total Amortization									1,795
									7,123

* 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 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Independence Senior Holdings LLC, 13 Freedom Drive, Lakewood, NJ 08707	Building	03/04/16	20 Years	211,427	

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	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
RegalCare at Torrington, LLC		2354		9/30/2017		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) LOC / Loan / Late Payment Interest				\$	90,902	90,902	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	90,902	90,902	
14. Insurance							
a. Insurance on Property (buildings only)				\$	6,094	6,094	
b. Insurance on Automobiles				\$	213	213	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Liability / EPLI / Surety Bond				\$	38,321	38,321	
14d. Total Insurance Expenditures (14a + b + c)				\$	44,628	44,628	
15. Total All Expenditures (A-13 thru C-14)				\$	7,629,450	7,629,450	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC				2354	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 221,029	221,029		
7.			Other - See attached Schedule	\$ 6,775	6,775		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 45,460	45,460		
10.	15	1e	Accounting & Legal	\$ 8,255	8,255		
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	\$ 3,308	3,308		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 9,208	9,208		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 496	496		
20.	16	m10	Fund Raising / Contributions	\$ 46	46		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 42,205	42,205		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 336,782	336,782		

* 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Independent Nurse Consultant	\$ 5,280		
13	B12o	Respiratory Therapist	220		
13	B12o	IV Insertion	1,275		
Total Other Fees Adjustments			\$ 6,775	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Discriminatory Bonus	\$ 200		
16	m13	Fines, Penalties & Settlements	17,822		
16	m13	Late Fees	1,546		
16	m13	Non Routine Bank Fees	17,329		
16	m13	Startup Costs	4,235		
16	m13	Employee Relations	684		
16	m13	Employee Food	389		
Total Other A&G Adjustments			\$ 42,205	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
RegalCare at Torrington, LLC			2354	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 336,782	336,782		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 149,431	149,431		
28.	20	5d	Ambulance/Limousine	\$ 251	251		
29.	20	5f	X-rays, etc	\$ 5,037	5,037		
30.	20	5h	Laboratory	\$ 11,570	11,570		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,245	1,245		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 34,577	34,577		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 5,328	5,328		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 91,229	91,229		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 635,450	635,450		

*** 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.

RegalCare at Torrington, LLC
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See attached)	\$ 3,640		
20	5j	Non-Allowable Equipment Rentals	30,937		
Total Other Ancillary Costs			\$ 34,577	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Late Payment Interest Expense	\$ 692		
27	12d	LOC Interest Expense	28,267		
27	12d	Interest on Loan	61,943		
27	14b	Automobile Insurance (Owner)	213		
30	IV8	Medical Records Income	114		
Total Other Adjustments			\$ 91,229	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**RegalCare at Torrington, LLC
Disallowance Schedule for Cable TV
September 30, 2017**

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 7,240	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 3,640</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at Torrington, LLC	2354	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 4,904,552	4,904,552				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 2,032,762	2,032,762				
b. Medicare Room and Board Contractual Allowance **	\$ (36,249)	(36,249)				
4. a. Private-Pay Residents and Other	\$ 968,231	968,231				
b. Private-Pay Room and Board Contractual Allowance **	\$ (420)	(420)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 132,294	132,294				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (132,294)	(132,294)				
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	\$ 331,413	331,413				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (255,646)	(255,646)				
c. Physical Therapy - Non-Medicare	\$ 21,211	21,211				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (21,211)	(21,211)				
4. a. Speech Therapy - Medicare	\$ 37,742	37,742				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (17,288)	(17,288)				
c. Speech Therapy - Non-Medicare	\$ 2,895	2,895				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (2,895)	(2,895)				
5. a. Occupational Therapy - Medicare	\$ 358,412	358,412				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (260,831)	(260,831)				
c. Occupational Therapy - Non-Medicare	\$ 28,849	28,849				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (27,978)	(27,978)				
6. a. Other (Specify) - Medicare	\$ 464	464				
b. Other (Specify) - Non-Medicare	\$ 3,168	3,168				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,067,181	8,067,181				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 6	6				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 114	114				
V. Total Other Revenue (1 thru 8)	\$ 120	120				
VI. Total All Revenue (III + V)	\$ 8,067,301	8,067,301				

* 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	Revenue Adjustments>Medicare A	\$ 464		
Total Other Resident Revenue - Medicare		\$ 464	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Revenue>Private	\$ 1,232		
30 II 6b	Revenue Adjustments>HMO	(146)		
30 II 6b	Revenue Adjustments>Hospice	(692)		
30 II 6b	Revenue Adjustments>Medicaid	2,780		
30 II 6b	Revenue Adjustments>Other Payor	(6)		
Total Other Resident Revenue		\$ 3,168	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Late Insurance Payment interest		\$ 6		
Total Interest Income			\$ 6	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Income	\$ 114		
Total Other Revenue		\$ 114	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	123,184
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,067,944
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	2,559
a. Prepaid Expenses	599			
b. Prepaid Expenses > Insurance	1,960			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,193,687
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>18,070</u>		\$	15,487
	Accum. Depreciation <u>2,583</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>78,816</u>		\$	48,535
	Accum. Depreciation <u>30,281</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	10,391
CIP	6,450			
F/S vs C/R NBV	3,941			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	74,413

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,268,100
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	9,402
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 26,642	
			Accum. Depreciation 7,993	Net
			\$	18,649
4. Goodwill (Purchased Only)			\$	310,870
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	36,938
Name and Address		Amount	Loan Date	
Due to NH, WH, Wtby, Mgmt, Fairview Mgmt		36,938		
7. Other Assets (<i>itemize</i>)			\$	60,080
Due from Old Owner			52,853	
Due from Vendor			6,694	
Due from Other L&E			533	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	435,939
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,704,039

* 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	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	765,253
2. Notes Payable (<i>itemize</i>)				\$	
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>)				\$	188,068
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	2,805
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>)				\$	132,678
Accrued Expenses		119,505	Accrued Expenses>Utilit	(8,737)	
Accrued Expenses (Assumed)		8,430	Accrued Expenses>Insur:	1,693	
Accrued Expenses>Tamkar Brokera		3,330	Accrued Expenses>Welf:	1,472	
Accrued Expenses>Capital Lease>Ct		4,550	Accrued Expenses>Healt	2,435	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,088,804

* 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 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,088,804	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$ 386,673					
Name and Address of Lender	Amount	Loan Date			
Due to Pro, Holdings, Employee, Southport, Greenwich	383,109				
Eli Mirlis	3,564				
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$ 1,735					
Due To/(From)>HMO		507			
Due To>Patient Spend Down		1,228			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 388,408					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 1,477,212					

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	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(198)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(209,351)
6. Gain or Loss for Period			\$	436,376
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	226,827
C. Total Reserves and Net Worth			\$	226,827
D. Total Liabilities, Reserves, and Net Worth			\$	1,704,039

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC		2354	9/30/2017	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(209,351)
B.	Total Revenue (From Statement of Revenue Page 30)			\$	8,067,301
C.	Total Expenditures (From Statement of Expenditures Page 27)			\$	7,630,925
D.	Net Income or Deficit			\$	436,376
E.	Balance			\$	227,025
F.	Additions				
	1. Additional Capital Contributed (itemize)				
	Expenses per Page 27	\$7,629,450			
	F/S vs C/R Depreciation	1,475			
	Expenses per F/S	\$7,630,925			
	2. Other (itemize)				
	Prior Period Adjustment		(198)		
F-3.	Total Additions			\$	(198)
G.	Deductions				
	1. Drawings of Owners/Operators/Partners (Specify)			\$	
	Name and Address (No., City, State, Zip)	Title	Amount		
	2. Other Withdrawings (Specify)			\$	
	Purpose	Amount			
	3. Total Deductions			\$	
H.	Balance at End of Period		09/30/17	\$	226,827

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at Torrington, LLC		License No. 2354	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 2/14/18		
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

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, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at Torrington, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 12, 2018

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name RegalCare at Torrington, LLC

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Regal Care Management**
Engagement: **Medicaid - RegalCare at Torrington, LLC**
Period Ending: **9/30/2017**
Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
10-014-00	Cash>Petty Cash Facility	423.00			423.00
10-015-00	Cash>Petty Cash PNA	1,600.00			1,600.00
10-020-87	Cash>Payroll>Torrington	(95.00)			(95.00)
10-050-87	Cash>WFPayroll>Torrington	(962.00)			(962.00)
10-060-87	Cash>Resident Trust>Torrington	22,633.00			22,633.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-87	Cash>WFOperating>Torrington	94,585.00			94,585.00
11-102-00	Accounts Receivable>Medicare A	213,281.00			213,281.00
11-104-00	Accounts Receivable>Private	101,764.00			101,764.00
11-105-00	Accounts Receivable>HMO	41,250.00			41,250.00
11-109-00	Accounts Receivable>Hospice	18,039.00			18,039.00
11-111-00	Accounts Receivable>Medicaid	678,266.00			678,266.00
11-112-00	Accounts Receivable>Income	35,506.00			35,506.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(45,460.00)			(45,460.00)
11-123-00	Accounts Receivable>Ancillary	25,298.00			25,298.00
12-000-00	Prepaid Expenses	599.00			599.00
12-124-00	Prepaid Expenses>Insurance	1,960.00			1,960.00
13-127-00	Due From>Old Owner	28,197.00			28,197.00
13-128-00	Due From>Vendor Security Deposits	9,402.00			9,402.00
14-131-00	Fixed Assets>Leasehold Improvements	18,070.00			18,070.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	14,510.00			14,510.00
14-133-00	Fixed Assets>Medical Equipment	6,377.00			6,377.00
14-134-00	Fixed Assets>Computer Hardware	33,885.00			33,885.00
14-135-00	Fixed Assets>Computer Software	6,333.00			6,333.00
14-136-00	Fixed Assets>CIP	6,450.00			6,450.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00
14-305-00	Fixed Assets>Sales Use Tax	860.00			860.00
15-131-00	Accum Depn>Leasehold Improvements	(2,467.00)			(2,467.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(2,193.00)			(2,193.00)
15-133-00	Accum Depn>Medical Equipment	(1,345.00)			(1,345.00)
15-134-00	Accum Depn>Computer Hardware	(8,142.00)			(8,142.00)
15-135-00	Accum Depn>Computer Software	(1,327.00)			(1,327.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(13,340.00)			(13,340.00)
15-305-00	Accum Depn>Sales Use Tax	(108.00)			(108.00)
16-000-00	Goodwill	310,870.00			310,870.00
17-000-00	Deferred Financing Costs	26,642.00			26,642.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(7,993.00)			(7,993.00)
20-000-00	Accounts Payable	(742,317.00)			(742,317.00)
21-350-00	Other Current Payables>Resident Funds	(22,633.00)			(22,633.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(303.00)			(303.00)
23-000-00	Accrued Wages & Related	(106,846.00)			(106,846.00)
23-157-00	Accrued Expenses>PTO	(81,222.00)			(81,222.00)
24-000-00	Accrued Expenses	(119,505.00)			(119,505.00)
24-000-01	Accrued Expenses (Assumed)	(8,430.00)			(8,430.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(3,330.00)			(3,330.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(4,550.00)			(4,550.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	8,737.00			8,737.00
24-165-00	Accrued Expenses>Insurance - Property	(1,693.00)			(1,693.00)
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	(1,472.00)			(1,472.00)
24-882-00	Accrued Expenses>Health Insurance	(2,435.00)			(2,435.00)
27-000-88	Due To/(From)>New Haven	23.00			23.00
27-000-89	Due To/(From)>Prospect	(4,371.00)			(4,371.00)
27-000-90	Due To/(From)>West Haven	4,520.00			4,520.00
27-000-91	Due To/(From)>Waterbury	2,551.00			2,551.00
27-000-92	Due To/(From)>Management	29,682.00			29,682.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
27-000-93	Due To/(From)>Holdings	(341,738.00)			(341,738.00)
27-102-00	Due To/(From)>Medicare A	(2,805.00)			(2,805.00)
27-105-00	Due To/(From)>HMO	(507.00)			(507.00)
27-152-00	Due To/(From)>Employee	(1,998.00)			(1,998.00)
27-172-00	Due To/(From)>Vendor	6,694.00			6,694.00
27-174-00	Due To/(From)>Other L&E	533.00			533.00
27-199-00	Due To>Patient Spend Down	(1,228.00)			(1,228.00)
27-315-00	Due To/(From)>Southport	(34,731.00)			(34,731.00)
27-316-00	Due To/(From)>Greenwich	(271.00)			(271.00)
27-317-00	Due To/(From)>Fairview Management	162.00			162.00
27-400-00	Due to/(from)>Eli Mirlis	(3,564.00)			(3,564.00)
28-127-00	Due To>Old Owner	24,656.00			24,656.00
30-000-00	Retained Earnings	209,351.00			209,351.00
31-000-86	Partner's Equity>All Partners>Capital Draws	198.00			198.00
40-102-00	Room & Board Revenue>Medicare A	(2,032,762.00)			(2,032,762.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	36,249.00			36,249.00
40-104-00	Room & Board Revenue>Private	(806,531.00)			(806,531.00)
40-105-00	Room & Board Revenue>HMO	(80,962.00)			(80,962.00)
40-105-14	Room & Board Revenue>HMO>Sequester	420.00			420.00
40-109-00	Room & Board Revenue>Hospice	(80,738.00)			(80,738.00)
40-111-00	Room & Board Revenue>Medicaid	(4,859,991.00)			(4,859,991.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(44,561.00)			(44,561.00)
41-102-00	Pharmacy Rev>Medicare A	(132,294.00)			(132,294.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	132,294.00			132,294.00
42-102-00	PT Revenue>Medicare A	(255,536.00)			(255,536.00)
42-102-01	PT Revenue>Medicare A>C/A	255,646.00			255,646.00
42-103-00	PT Revenue>Medicare B	(75,877.00)			(75,877.00)
42-105-00	PT Revenue>HMO	(1,112.00)			(1,112.00)
42-105-01	PT Revenue>HMO>C/A	1,112.00			1,112.00
42-111-00	PT Revenue>Medicaid	(20,099.00)			(20,099.00)
42-111-01	PT Revenue>Medicaid>C/A	20,099.00			20,099.00
43-102-00	OT Revenue>Medicare A	(260,831.00)			(260,831.00)
43-102-01	OT Revenue>Medicare A>C/A	260,831.00			260,831.00
43-103-00	OT Revenue>Medicare B	(97,581.00)			(97,581.00)
43-104-00	OT Revenue>Private	(871.00)			(871.00)
43-105-00	OT Revenue>HMO	(1,110.00)			(1,110.00)
43-105-01	OT Revenue>HMO>C/A	1,110.00			1,110.00
43-111-00	OT Revenue>Medicaid	(26,868.00)			(26,868.00)
43-111-01	OT Revenue>Medicaid>C/A	26,868.00			26,868.00
44-102-00	ST Revenue>Medicare A	(17,288.00)			(17,288.00)
44-102-01	ST Revenue>Medicare A>C/A	17,288.00			17,288.00
44-103-00	ST Revenue>Medicare B	(20,454.00)			(20,454.00)
44-111-00	ST Revenue>Medicaid	(2,895.00)			(2,895.00)
44-111-01	ST Revenue>Medicaid>C/A	2,895.00			2,895.00
47-104-00	Other Ancillary Revenue>Private	(1,232.00)			(1,232.00)
51-160-00	Other Rev>Interest	(6.00)			(6.00)
51-818-00	Other Rev>Medical Records	(114.00)			(114.00)
52-102-00	Revenue Adjustments>Medicare A	(464.00)			(464.00)
52-105-00	Revenue Adjustments>HMO	146.00			146.00
52-109-00	Revenue Adjustments>Hospice	692.00			692.00
52-111-00	Revenue Adjustments>Medicaid	(2,780.00)			(2,780.00)
52-114-00	Revenue Adjustments>Other Payor	6.00			6.00
60-183-00	Nursing Expense>Supplies	90,465.00			90,465.00
60-204-00	Nursing Expense>Training & Education	4.00			4.00
60-205-00	Nursing Expense>Sanitation & Incineration	448.00			448.00
60-206-00	Nursing Expense>Clinical Services	10,590.00		(4,500.00)	6,090.00
60-207-00	Nursing Expense>Repairs & Maint	1,300.00			1,300.00
60-208-00	Nursing Expense>Equip-Rental	61,257.00			61,257.00
60-212-00	Nursing Expense>Clinical Consultants	685.00			685.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
60-213-00	Nursing Expense>Transportation	4,825.00		(251.00)	4,574.00
60-230-00	Nursing Expense>Data Processing	7,114.00			7,114.00
60-700-18	Nursing Expense>Contracted Service>RN	155,307.00			155,307.00
60-700-19	Nursing Expense>Contracted Service>LPN	43,054.00			43,054.00
60-700-20	Nursing Expense>Contracted Service>CNA	7,224.00			7,224.00
60-801-80	Nursing Expense>CNA>Wages	1,017,095.00			1,017,095.00
60-805-80	Nursing Expense>LPN>Wages	663,544.00			663,544.00
60-808-80	Nursing Expense>RN>Wages	127,488.00			127,488.00
60-809-80	Nursing Expense>RN Supervisor>Wages	355,210.00			355,210.00
61-750-00	Nursing Admin Expense>Medical Director	42,000.00			42,000.00
61-811-80	Nursing Admin Expense>Director>Wages	116,211.00			116,211.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	70,917.00			70,917.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	23,721.00			23,721.00
61-822-80	Nursing Admin Expense>Medical Director>Wages	799.00			799.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	38,403.00			38,403.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	39,213.00			39,213.00
61-880-00	Nursing Admin Expense>Payroll Taxes	233,508.00			233,508.00
61-881-00	Nursing Admin Expense>Workers Comp	103,371.00			103,371.00
61-882-00	Nursing Admin Expense>Health Insurance	27,766.00			27,766.00
61-883-00	Nursing Admin Expense>Other Benefits	529,598.00		(529,598.00)	0.00
62-145-00	Pharmacy Expense>RX	149,431.00			149,431.00
62-222-00	Pharmacy Expense>OTC	2,658.00			2,658.00
62-700-00	Pharmacy Expense>Contracted Service	7,609.00			7,609.00
64-223-00	Other Ancillary Expense>Oxygen	1,245.00			1,245.00
64-224-00	Other Ancillary Expense>Lab	11,570.00			11,570.00
64-225-00	Other Ancillary Expense>Radiology	5,037.00			5,037.00
64-282-80	Other ancillary expense>Rehab>Wages	1,328.00			1,328.00
65-000-00	PT Expense	209,448.00			209,448.00
66-000-00	OT Expense	220,763.00			220,763.00
66-102-00	OT Expense>Medicare A	266.00			266.00
67-000-00	ST Expense	14,045.00			14,045.00
68-700-00	Therapy Expense>Contracted Service	7,000.00			7,000.00
68-880-00	Therapy Expense>Payroll Taxes	127.00			127.00
68-881-00	Therapy Expense>Workers Comp	35.00			35.00
68-882-00	Therapy Expense>Health Insurance	10.00			10.00
68-883-00	Therapy Expense>Other Benefits	149.00		(149.00)	0.00
69-830-80	Social Services Expense>Assistant>Wages	3,693.00			3,693.00
69-880-00	Social Services Expense>Payroll Taxes	326.00			326.00
69-881-00	Social Services Expense>Workers Comp	142.00			142.00
69-882-00	Social Services Expense>Health Insurance	37.00			37.00
69-883-00	Social Services Expense>Other Benefits	732.00		(732.00)	0.00
70-177-00	Dietary Expense>Supplements	12,034.00			12,034.00
70-178-00	Dietary Expense>Food	140,963.00			140,963.00
70-183-00	Dietary Expense>Supplies	8,743.00			8,743.00
70-207-00	Dietary Expense>Repairs & Maint	832.00			832.00
70-811-80	Dietary Expense>Director>Wages	91,984.00			91,984.00
70-831-80	Dietary Expense>Aide>Wages	183,546.00			183,546.00
70-832-80	Dietary Expense>Cook>Wages	117,211.00			117,211.00
70-880-00	Dietary Expense>Payroll Taxes	37,802.00			37,802.00
70-881-00	Dietary Expense>Workers Comp	16,657.00			16,657.00
70-882-00	Dietary Expense>Health Insurance	4,546.00			4,546.00
70-883-00	Dietary Expense>Other Benefits	84,475.00		(84,475.00)	0.00
71-178-00	Activity Expense>Food	668.00			668.00
71-183-00	Activity Expense>Supplies	960.00			960.00
71-202-00	Activity Expense>Resident Missing Items	182.00			182.00
71-700-00	Activity Expense>Contracted Service	2,705.00			2,705.00
71-811-80	Activity Expense>Director>Wages	56,952.00			56,952.00
71-831-80	Activity Expense>Aide>Wages	27,206.00			27,206.00
71-880-00	Activity Expense>Payroll Taxes	8,068.00			8,068.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
71-881-00	Activity Expense>Workers Comp	3,544.00			3,544.00
71-882-00	Activity Expense>Health Insurance	960.00			960.00
71-883-00	Activity Expense>Other Benefits	18,040.00		(18,040.00)	0.00
72-183-00	Housekeeping Expense>Supplies	15,129.00			15,129.00
72-831-80	Housekeeping Expense>Aide>Wages	229,839.00			229,839.00
73-183-00	Laundry Expense>Supplies	3,834.00			3,834.00
73-831-80	Laundry Expense>Aide>Wages	61,099.00			61,099.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	27,879.00			27,879.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	12,249.00			12,249.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	3,307.00			3,307.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	62,421.00		(62,421.00)	0.00
75-183-00	Maintenance Expense>Supplies	4,896.00			4,896.00
75-205-00	Maintenance Expense>Sanitation & Incineration	11,555.00			11,555.00
75-207-00	Maintenance Expense>Repairs & Maint	18,487.00			18,487.00
75-217-00	Maintenance Expense>Extermination	1,276.00			1,276.00
75-218-00	Maintenance Expense>Snow Removal	10,646.00			10,646.00
75-219-00	Maintenance Expense>Landscaping	5,664.00			5,664.00
75-220-00	Maintenance Expense>Fire Drill	3,942.00			3,942.00
75-700-00	Maintenance Expense>Contracted Service	25,035.00			25,035.00
75-811-80	Maintenance Expense>Director>Wages	18,306.00			18,306.00
75-829-80	Maintenance Expense>Staff>Wages	41,015.00			41,015.00
75-837-00	Maintenance Expense>Security	5,935.00			5,935.00
75-838-80	Maintenance Expense>Security Desk>Wages	41,340.00			41,340.00
75-880-00	Maintenance Expense>Payroll Taxes	9,529.00			9,529.00
75-881-00	Maintenance Expense>Workers Comp	4,254.00			4,254.00
75-882-00	Maintenance Expense>Health Insurance	1,097.00			1,097.00
75-883-00	Maintenance Expense>Other Benefits	21,813.00		(21,813.00)	0.00
76-227-00	Utility Expense>Gas	293.00			293.00
76-228-00	Utility Expense>Electric	66,653.00			66,653.00
76-229-00	Utility Expense>Water/Sewer	11,159.00			11,159.00
80-101-00	Admin Expense>Provider Tax	467,064.00			467,064.00
80-162-00	Admin Expense>Insurance - General Liability & Other	36,912.00			36,912.00
80-163-00	Admin Expense>Insurance - EPLI	909.00			909.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	6,094.00			6,094.00
80-167-00	Admin Expense>Insurance - Auto	213.00			213.00
80-183-00	Admin Expense>Supplies	6,027.00			6,027.00
80-208-00	Admin Expense>Equip-Rental	903.00			903.00
80-209-00	Admin Expense>Postage	1,637.00			1,637.00
80-210-00	Admin Expense>Internet	1,380.00			1,380.00
80-230-00	Admin Expense>Data Processing	51,002.00			51,002.00
80-231-00	Admin Expense>Telephone	13,575.00		(593.00)	12,982.00
80-232-00	Admin Expense>Cable TV	7,240.00			7,240.00
80-233-00	Admin Expense>Seminars	36.00		700.00	736.00
80-234-00	Admin Expense>Licenses	2,818.00			2,818.00
80-235-00	Admin Expense>Dues & Subscriptions	700.00		(700.00)	0.00
80-236-00	Admin Expense>Travel	4,149.00			4,149.00
80-236-04	Admin Expense>Travel>Allowable	1,720.00			1,720.00
80-238-00	Admin Expense>Legal Fees	33,582.00		1,175.00	34,757.00
80-239-00	Admin Expense>Accounting Fees	67,404.00		(56,400.00)	11,004.00
80-240-00	Admin Expense>Professional Fees	105,095.00		53,862.00	158,957.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	17,822.00			17,822.00
80-243-00	Admin Expense>Late Fees	1,546.00			1,546.00
80-244-00	Admin Expense>Bank Fees	26,603.00			26,603.00
80-246-00	Admin Expense>Donations/Charity	46.00			46.00
80-247-00	Admin Expense>Corporate Tax	746.00			746.00
80-249-00	Admin Expense>Recruiting	4,187.00			4,187.00
80-250-00	Admin Expense>Marketing & Advertising	9,208.00			9,208.00
80-251-00	Admin Expense>Bad Debt	45,460.00			45,460.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
80-252-00	Admin Expense>Startup Costs	4,235.00			4,235.00
80-700-00	Admin Expense>Contracted Service	27,429.00			27,429.00
80-811-80	Admin Expense>Director>Wages	92,146.00			92,146.00
80-812-80	Admin Expense>Assistant Director>Wages	1,951.00			1,951.00
80-839-80	Admin Expense>Admissions>Wages	71,607.00			71,607.00
80-840-80	Admin Expense>Business Office>Wages	88,460.00			88,460.00
80-880-00	Admin Expense>Payroll Taxes	21,353.00			21,353.00
80-881-00	Admin Expense>Workers Comp	9,490.00			9,490.00
80-882-00	Admin Expense>Health Insurance	2,517.00			2,517.00
80-883-00	Admin Expense>Other Benefits	49,202.00		(49,202.00)	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		25,019.00	25,019.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		3,109.00	3,109.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00		189,654.00	189,654.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		537,936.00	537,936.00
91-121-00	Property Expense>Rent	211,427.00			211,427.00
91-161-00	Property Expense>RE Taxes	76,489.00			76,489.00
92-000-00	Depreciation Expense	20,313.00			20,313.00
93-000-00	Amortization Expense	5,328.00			5,328.00
94-000-00	Interest Expense	90,902.00			90,902.00
Marcum 101	Dentist	0.00		4,500.00	4,500.00
Marcum 102	Cell Phone	0.00		593.00	593.00
Marcum 106	Accounting Fees	0.00		1,363.00	1,363.00
Marcum 107	Ambulance	0.00		251.00	251.00
Marcum 108	Holiday Party	0.00		877.00	877.00
Marcum 109	Employee Relations	0.00		684.00	684.00
Marcum 110	Employee Food	0.00		389.00	389.00
Marcum 111	Uniforms	0.00		6,762.00	6,762.00
Marcum 112	Discriminatory Bonus	0.00		2,000.00	2,000.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at Torrington, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE 9/30/2017	FINAL 9/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	92,146.00		0.00	92,146.00
80-812-80	Admin Expense>Assistant Director>Wage	1,951.00		0.00	1,951.00
Subtotal [2]	Administrators	94,097.00		0.00	94,097.00
Subgroup : [4]	Other Administrative Salaries				
75-838-80	Maintenance Expense>Security Desk>W	41,340.00		0.00	41,340.00
80-840-80	Admin Expense>Business Office>Wages	88,460.00		0.00	88,460.00
Subtotal [4]	Other Administrative Salaries	129,800.00		0.00	129,800.00
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	91,984.00		0.00	91,984.00
Subtotal [5B]	Food Service Supervisor	91,984.00		0.00	91,984.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	183,546.00		0.00	183,546.00
70-832-80	Dietary Expense>Cook>Wages	117,211.00		0.00	117,211.00
Subtotal [5C]	Dietary Workers	300,757.00		0.00	300,757.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	229,839.00		0.00	229,839.00
Subtotal [6B]	Other Housekeeping Workers	229,839.00		0.00	229,839.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	18,306.00		0.00	18,306.00
Subtotal [7A]	Engineer or Chief of Maintenance	18,306.00		0.00	18,306.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	41,015.00		0.00	41,015.00
Subtotal [7B]	Other Maintenance Workers	41,015.00		0.00	41,015.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	61,099.00		0.00	61,099.00
Subtotal [8B]	Other Laundry Workers	61,099.00		0.00	61,099.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wage	116,211.00		0.00	116,211.00
Subtotal [12A]	Director of Nurses/Assistant Director	116,211.00		0.00	116,211.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	127,488.00		0.00	127,488.00
60-809-80	Nursing Expense>RN Supervisor>Wage	355,210.00		0.00	355,210.00
Subtotal [12B1]	RNs - Direct Care	482,698.00		0.00	482,698.00
Subgroup : [12B2]	RNs - Administrative				
61-817-80	Nursing Admin Expense>MDS / RNAC>V	70,917.00		0.00	70,917.00
61-819-80	Nursing Admin Expense>Nurse Admin>V	23,721.00		0.00	23,721.00
61-823-80	Nursing Admin Expense>Staff Coordinat	38,403.00		0.00	38,403.00
61-824-80	Nursing Admin Expense>Staff Devel Dir	39,213.00		0.00	39,213.00
Subtotal [12B2]	RNs - Administrative	172,254.00		0.00	172,254.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	663,544.00		0.00	663,544.00
Subtotal [12C1]	LPNs - Direct Care	663,544.00		0.00	663,544.00
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,017,095.00		0.00	1,017,095.00
Subtotal [12D]	Aides and Attendants	1,017,095.00		0.00	1,017,095.00

Subgroup : [12H]	Recreation Workers			
71-811-80	Activity Expense>Director>Wages	56,952.00	0.00	56,952.00
71-831-80	Activity Expense>Aide>Wages	27,206.00	0.00	27,206.00
Subtotal [12H]	Recreation Workers	84,158.00	0.00	84,158.00
Subgroup : [12I]	Medical Director			
61-822-80	Nursing Admin Expense>Medical Directo	799.00	0.00	799.00
Subtotal [12I]	Medical Director	799.00	0.00	799.00
Subgroup : [12M]	Social Workers/Case Management			
69-830-80	Social Services Expense>Assistant>Wag	3,693.00	0.00	3,693.00
Subtotal [12M]	Social Workers/Case Management	3,693.00	0.00	3,693.00
Subgroup : [12O]	Other			
64-282-80	Other ancillary expense>Rehab>Wages	1,328.00	0.00	1,328.00
80-839-80	Admin Expense>Admissions>Wages	71,607.00	0.00	71,607.00
Subtotal [12O]	Other	72,935.00	0.00	72,935.00
Total [10-A]	Salaries and Wages	3,580,284.00	0.00	3,580,284.00
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
Marcum 101	Dentist	0.00	4,500.00	4,500.00
Subtotal [2]	Dentist	0.00	4,500.00	4,500.00
			RJE - 1	
			4,500.00	
			4,500.00	4,500.00
Subgroup : [3]	Pharmacist			
62-700-00	Pharmacy Expense>Contracted Service	7,609.00	0.00	7,609.00
Subtotal [3]	Pharmacist	7,609.00	0.00	7,609.00
Subgroup : [5A]	PT - Resident Care			
65-000-00	PT Expense	209,448.00	0.00	209,448.00
68-700-00	Therapy Expense>Contracted Service	7,000.00	0.00	7,000.00
Subtotal [5A]	PT - Resident Care	216,448.00	0.00	216,448.00
Subgroup : [8A]	Medical Director			
61-750-00	Nursing Admin Expense>Medical Directo	42,000.00	0.00	42,000.00
Subtotal [8A]	Medical Director	42,000.00	0.00	42,000.00
Subgroup : [9A]	ST - Resident Care			
67-000-00	ST Expense	14,045.00	0.00	14,045.00
Subtotal [9A]	ST - Resident Care	14,045.00	0.00	14,045.00
Subgroup : [10A]	OT - Resident Care			
66-000-00	OT Expense	220,763.00	0.00	220,763.00
66-102-00	OT Expense>Medicare A	266.00	0.00	266.00
Subtotal [10A]	OT - Resident Care	221,029.00	0.00	221,029.00
Subgroup : [11A1]	RN's - Direct Care			
60-700-18	Nursing Expense>Contracted Service>R	155,307.00	0.00	155,307.00
Subtotal [11A1]	RN's - Direct Care	155,307.00	0.00	155,307.00
Subgroup : [11B1]	LPN's - Direct Care			
60-700-19	Nursing Expense>Contracted Service>Li	43,054.00	0.00	43,054.00
Subtotal [11B1]	LPN's - Direct Care	43,054.00	0.00	43,054.00
Subgroup : [11C]	Aides			
60-700-20	Nursing Expense>Contracted Service>C	7,224.00	0.00	7,224.00
Subtotal [11C]	Aides	7,224.00	0.00	7,224.00
Subgroup : [12]	Other			
60-206-00	Nursing Expense>Clinical Services	10,590.00	(4,500.00)	6,090.00
60-212-00	Nursing Expense>Clinical Consultants	685.00	(4,500.00)	685.00
Subtotal [12]	Other	11,275.00	(4,500.00)	6,775.00

Total [13-B]	Professional Fees	717,991.00	0.00	717,991.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
61-881-00	Nursing Admin Expense>Workers Comp	103,371.00	0.00	103,371.00
68-881-00	Therapy Expense>Workers Comp	35.00	0.00	35.00
69-881-00	Social Services Expense>Workers Comp	142.00	0.00	142.00
70-881-00	Dietary Expense>Workers Comp	16,657.00	0.00	16,657.00
71-881-00	Activity Expense>Workers Comp	3,544.00	0.00	3,544.00
74-881-00	Housekeeping & Laundry Expense>Worl	12,249.00	0.00	12,249.00
75-881-00	Maintenance Expense>Workers Comp	4,254.00	0.00	4,254.00
80-881-00	Admin Expense>Workers Comp	9,490.00	0.00	9,490.00
Subtotal [1A1]	Workmen's Compensation	149,742.00	0.00	149,742.00
Subgroup : [1A4]	Social Security (FICA)			
61-880-00	Nursing Admin Expense>Payroll Taxes	233,508.00	0.00	233,508.00
68-880-00	Therapy Expense>Payroll Taxes	127.00	0.00	127.00
69-880-00	Social Services Expense>Payroll Taxes	326.00	0.00	326.00
70-880-00	Dietary Expense>Payroll Taxes	37,802.00	0.00	37,802.00
71-880-00	Activity Expense>Payroll Taxes	8,068.00	0.00	8,068.00
74-880-00	Housekeeping & Laundry Expense>Payr	27,879.00	0.00	27,879.00
75-880-00	Maintenance Expense>Payroll Taxes	9,529.00	0.00	9,529.00
80-880-00	Admin Expense>Payroll Taxes	21,353.00	0.00	21,353.00
Subtotal [1A4]	Social Security (FICA)	338,592.00	0.00	338,592.00
Subgroup : [1A5]	Health Insurance			
61-882-00	Nursing Admin Expense>Health Insuranc	27,766.00	0.00	27,766.00
68-882-00	Therapy Expense>Health Insurance	10.00	0.00	10.00
69-882-00	Social Services Expense>Health Insuran	37.00	0.00	37.00
70-882-00	Dietary Expense>Health Insurance	4,546.00	0.00	4,546.00
71-882-00	Activity Expense>Health Insurance	960.00	0.00	960.00
74-882-00	Housekeeping & Laundry Expense>Heal	3,307.00	0.00	3,307.00
75-882-00	Maintenance Expense>Health Insurance	1,097.00	0.00	1,097.00
80-882-00	Admin Expense>Health Insurance	2,517.00	0.00	2,517.00
85-260-79	Employee Benefits Expense>Welfare>Ur	0.00	537,936.00	537,936.00
Subtotal [1A5]	Health Insurance	40,240.00	537,936.00	578,176.00
Subgroup : [1A7]	Pensions			
85-255-79	Employee Benefits Expense>Pension>U	0.00	189,654.00	189,654.00
Subtotal [1A7]	Pensions	0.00	189,654.00	189,654.00
Subgroup : [1A8]	Uniform Allowance			
Marcum 111	Uniforms	0.00	6,762.00	6,762.00
Subtotal [1A8]	Uniform Allowance	0.00	6,762.00	6,762.00
Subgroup : [1A9]	Other			
61-883-00	Nursing Admin Expense>Other Benefits	529,598.00	(529,598.00)	0.00
68-883-00	Therapy Expense>Other Benefits	149.00	(149.00)	0.00
69-883-00	Social Services Expense>Other Benefits	732.00	(732.00)	0.00
70-883-00	Dietary Expense>Other Benefits	84,475.00	(84,475.00)	0.00
71-883-00	Activity Expense>Other Benefits	18,040.00	(18,040.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Othe	62,421.00	(62,421.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	21,813.00	(21,813.00)	0.00
80-883-00	Admin Expense>Other Benefits	49,202.00	(49,202.00)	0.00
85-200-79	Employee Benefits Expense>Training Fu	0.00	25,019.00	25,019.00

85-245-00	Employee Benefits Expense>Background	0.00			3,109.00	3,109.00
			RJE - 3		3,109.00	
Subtotal [1A9]	Other	766,430.00			(738,302.00)	28,128.00
Subgroup : [1C]	Bad Debts					
80-251-00	Admin Expense>Bad Debt	45,460.00			0.00	45,460.00
Subtotal [1C]	Bad Debts	45,460.00			0.00	45,460.00
Subgroup : [1D]	Accounting and Auditing					
80-239-00	Admin Expense>Accounting Fees	67,404.00			(56,400.00)	11,004.00
Marcum 106	Accounting Fees	0.00	RJE - 4		(56,400.00)	
					1,363.00	1,363.00
Subtotal [1D]	Accounting and Auditing	67,404.00	RJE - 5		1,363.00	
					(55,037.00)	12,367.00
Subgroup : [1E]	Legal					
80-238-00	Admin Expense>Legal Fees	33,582.00			1,175.00	34,757.00
Subtotal [1E]	Legal	33,582.00	RJE - 5		1,175.00	
					1,175.00	34,757.00
Subgroup : [1G]	Office Supplies					
80-183-00	Admin Expense>Supplies	6,027.00			0.00	6,027.00
80-208-00	Admin Expense>Equip-Rental	903.00			0.00	903.00
Subtotal [1G]	Office Supplies	6,930.00			0.00	6,930.00
Subgroup : [1H1]	Telephone and Telegraph					
80-231-00	Admin Expense>Telephone	13,575.00			(593.00)	12,982.00
Subtotal [1H1]	Telephone and Telegraph	13,575.00	RJE - 2		(593.00)	
					(593.00)	12,982.00
Subgroup : [1H2]	Cellular Phones and Beepers					
Marcum 102	Cell Phone	0.00			593.00	593.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	RJE - 2		593.00	
					593.00	593.00
Subgroup : [1J]	Corporation Business Taxes					
80-247-00	Admin Expense>Corporate Tax	746.00			0.00	746.00
Subtotal [1J]	Corporation Business Taxes	746.00			0.00	746.00
Subgroup : [1K3]	Resident Day User Fee					
80-101-00	Admin Expense>Provider Tax	467,064.00			0.00	467,064.00
Subtotal [1K3]	Resident Day User Fee	467,064.00			0.00	467,064.00
Total [15]	Expenditures Other than Salaries	1,929,765.00			(57,812.00)	1,871,953.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1]	Resident Travel and Entertainment					
60-213-00	Nursing Expense>Transportation	4,825.00			(251.00)	4,574.00
Subtotal [1]	Resident Travel and Entertainment	4,825.00	RJE - 6		(251.00)	
					(251.00)	4,574.00
Subgroup : [2]	Holiday Parties for Staff					
Marcum 108	Holiday Party	0.00			877.00	877.00
Subtotal [2]	Holiday Parties for Staff	0.00	RJE - 3		877.00	
					877.00	877.00
Subgroup : [4]	Employee Travel					
80-236-00	Admin Expense>Travel	4,149.00			0.00	4,149.00
80-236-04	Admin Expense>Travel>Allowable	1,720.00			0.00	1,720.00
Subtotal [4]	Employee Travel	5,869.00			0.00	5,869.00
Subgroup : [5]	Education Expense					
60-204-00	Nursing Expense>Training & Education	4.00			0.00	4.00
80-233-00	Admin Expense>Seminars	36.00			700.00	736.00
Subtotal [5]	Education Expense	40.00	RJE - 7		700.00	
					700.00	740.00

Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	4,187.00	0.00	4,187.00
Subtotal [M1]	Advertising Help Wanted	4,187.00	0.00	4,187.00
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	9,208.00	0.00	9,208.00
Subtotal [M3]	Advertising Other	9,208.00	0.00	9,208.00
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	1,637.00	0.00	1,637.00
Subtotal [M7]	Postage	1,637.00	0.00	1,637.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
80-235-00	Admin Expense>Dues & Subscriptions	700.00	(700.00)	0.00
			RJE - 7 (700.00)	
Subtotal [M8]	Dues and Membership Fees to Profes	700.00	(700.00)	0.00
Subgroup : [M10]	Contributions			
80-246-00	Admin Expense>Donations/Charity	46.00	0.00	46.00
Subtotal [M10]	Contributions	46.00	0.00	46.00
Subgroup : [M11]	Services Provided by Contract			
80-210-00	Admin Expense>Internet	1,380.00	0.00	1,380.00
80-230-00	Admin Expense>Data Processing	51,002.00	0.00	51,002.00
80-240-00	Admin Expense>Professional Fees	105,095.00	53,862.00	158,957.00
			RJE - 4 56,400.00	
			RJE - 5 (2,538.00)	
80-700-00	Admin Expense>Contracted Service	27,429.00	0.00	27,429.00
Subtotal [M11]	Services Provided by Contract	184,906.00	53,862.00	238,768.00
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	2,818.00	0.00	2,818.00
80-242-00	Admin Expense>Fines, Penalties & Sett	17,822.00	0.00	17,822.00
80-243-00	Admin Expense>Late Fees	1,546.00	0.00	1,546.00
80-244-00	Admin Expense>Bank Fees	26,603.00	0.00	26,603.00
80-252-00	Admin Expense>Startup Costs	4,235.00	0.00	4,235.00
Marcum 109	Employee Relations	0.00	684.00	684.00
			RJE - 3 684.00	
Marcum 110	Employee Food	0.00	389.00	389.00
			RJE - 3 389.00	
Marcum 112	Discriminatory Bonus	0.00	2,000.00	2,000.00
			RJE - 3 1,000.00	
			RJE - 3 1,000.00	
Subtotal [M13]	Other	53,024.00	3,073.00	56,097.00
Total [16]	Expenditures Other than Salaries (con	264,442.00	57,561.00	322,003.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	12,034.00	0.00	12,034.00
70-178-00	Dietary Expense>Food	140,963.00	0.00	140,963.00
71-178-00	Activity Expense>Food	668.00	0.00	668.00
Subtotal [2A1]	Raw Food	153,665.00	0.00	153,665.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	8,743.00	0.00	8,743.00
Subtotal [2A2]	Non-Food Supplies	8,743.00	0.00	8,743.00
Total [18]	Dietary Basis for Allocation of Costs	162,408.00	0.00	162,408.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3D]	Other			
73-183-00	Laundry Expense>Supplies	3,834.00	0.00	3,834.00
Subtotal [3D]	Other	3,834.00	0.00	3,834.00
Total [19]	Laundry-Basis for Allocation of Costs	3,834.00	0.00	3,834.00

Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4D]	Other			
72-183-00	Housekeeping Expense>Supplies	15,129.00	0.00	15,129.00
Subtotal [4D]	Other	15,129.00	0.00	15,129.00
Subgroup : [5A2]	Purchased from			
62-145-00	Pharmacy Expense>RX	149,431.00	0.00	149,431.00
Subtotal [5A2]	Purchased from	149,431.00	0.00	149,431.00
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	2,658.00	0.00	2,658.00
Subtotal [5B]	Medicine Cabinet Drugs	2,658.00	0.00	2,658.00
Subgroup : [5D]	Ambulance/Limousine			
Marcum 107	Ambulance	0.00	251.00	251.00
			RJE - 6	
			251.00	
Subtotal [5D]	Ambulance/Limousine	0.00	251.00	251.00
Subgroup : [5E2]	Oxygen - Other			
64-223-00	Other Ancillary Expense>Oxygen	1,245.00	0.00	1,245.00
Subtotal [5E2]	Oxygen - Other	1,245.00	0.00	1,245.00
Subgroup : [5F]	X-Rays and related radiological			
64-225-00	Other Ancillary Expense>Radiology	5,037.00	0.00	5,037.00
Subtotal [5F]	X-Rays and related radiological	5,037.00	0.00	5,037.00
Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	11,570.00	0.00	11,570.00
Subtotal [5H]	Laboratory	11,570.00	0.00	11,570.00
Subgroup : [5I]	Recreation			
71-183-00	Activity Expense>Supplies	960.00	0.00	960.00
71-202-00	Activity Expense>Resident Missing Items	182.00	0.00	182.00
71-700-00	Activity Expense>Contracted Service	2,705.00	0.00	2,705.00
80-232-00	Admin Expense>Cable TV	7,240.00	0.00	7,240.00
Subtotal [5I]	Recreation	11,087.00	0.00	11,087.00
Subgroup : [5J]	Other			
60-183-00	Nursing Expense>Supplies	90,465.00	0.00	90,465.00
60-205-00	Nursing Expense>Sanitation & Incinerati	448.00	0.00	448.00
60-208-00	Nursing Expense>Equip-Rental	61,257.00	0.00	61,257.00
60-230-00	Nursing Expense>Data Processing	7,114.00	0.00	7,114.00
Subtotal [5J]	Other	159,284.00	0.00	159,284.00
Total [20]	Housekeeping and Resident Care Bas	355,441.00	251.00	355,692.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
60-207-00	Nursing Expense>Repairs & Maint	1,300.00	0.00	1,300.00
70-207-00	Dietary Expense>Repairs & Maint	832.00	0.00	832.00
75-207-00	Maintenance Expense>Repairs & Maint	18,487.00	0.00	18,487.00
Subtotal [6A]	Repairs and Maintenance	20,619.00	0.00	20,619.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	293.00	0.00	293.00
Subtotal [6B]	Heat	293.00	0.00	293.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	66,653.00	0.00	66,653.00
Subtotal [6C]	Light & Power	66,653.00	0.00	66,653.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	11,159.00	0.00	11,159.00
Subtotal [6D]	Water	11,159.00	0.00	11,159.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	4,896.00	0.00	4,896.00

75-205-00	Maintenance Expense>Sanitation & Incin	11,555.00	0.00	11,555.00
75-217-00	Maintenance Expense>Extermination	1,276.00	0.00	1,276.00
75-218-00	Maintenance Expense>Snow Removal	10,646.00	0.00	10,646.00
75-219-00	Maintenance Expense>Landscaping	5,664.00	0.00	5,664.00
75-220-00	Maintenance Expense>Fire Drill	3,942.00	0.00	3,942.00
75-700-00	Maintenance Expense>Contracted Servi	25,035.00	0.00	25,035.00
75-837-00	Maintenance Expense>Security	5,935.00	0.00	5,935.00
Subtotal [8F]	Other	68,949.00	0.00	68,949.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	20,313.00	0.00	20,313.00
Subtotal [7D]	Movable Equipment	20,313.00	0.00	20,313.00
Subgroup : [8A]	Organization Expense			
93-000-00	Amortization Expense	5,328.00	0.00	5,328.00
Subtotal [8A]	Organization Expense	5,328.00	0.00	5,328.00
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	211,427.00	0.00	211,427.00
Subtotal [9]	Rental Payments	211,427.00	0.00	211,427.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	76,489.00	0.00	76,489.00
Subtotal [10B]	Real estate taxes paid by lessor	76,489.00	0.00	76,489.00
Total [22]	Maintenance and Property	481,230.00	0.00	481,230.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	90,902.00	0.00	90,902.00
Subtotal [12D]	Other Interest Expense	90,902.00	0.00	90,902.00
Subgroup : [14A]	Insurance on Property			
80-165-00	Admin Expense>Insurance - Property	6,094.00	0.00	6,094.00
Subtotal [14A]	Insurance on Property	6,094.00	0.00	6,094.00
Subgroup : [14B]	Insurance of Automobiles			
80-167-00	Admin Expense>Insurance - Auto	213.00	0.00	213.00
Subtotal [14B]	Insurance of Automobiles	213.00	0.00	213.00
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Lia	36,912.00	0.00	36,912.00
80-163-00	Admin Expense>Insurance - EPLI	909.00	0.00	909.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
Subtotal [14C3]	Other	38,321.00	0.00	38,321.00
Total [27]	Interest and Insurance	135,530.00	0.00	135,530.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(4,859,991.00)	0.00	(4,859,991.00)
40-111-73	Room & Board Revenue>Medicaid Bed	(44,561.00)	0.00	(44,561.00)
Subtotal [1A]	Medicaid Residents (CT only)	(4,904,552.00)	0.00	(4,904,552.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(2,032,762.00)	0.00	(2,032,762.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(2,032,762.00)	0.00	(2,032,762.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
40-102-14	Room & Board Revenue>Medicare A>St	36,249.00	0.00	36,249.00
Subtotal [3B]	Medicare room and board contractual	36,249.00	0.00	36,249.00
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(806,531.00)	0.00	(806,531.00)
40-105-00	Room & Board Revenue>HMO	(80,962.00)	0.00	(80,962.00)
40-109-00	Room & Board Revenue>Hospice	(80,738.00)	0.00	(80,738.00)
Subtotal [4A]	Private-pay residents and other	(968,231.00)	0.00	(968,231.00)

Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequest	420.00	0.00	420.00
Subtotal [4B]	Private-pay room and board contractu	420.00	0.00	420.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(132,294.00)	0.00	(132,294.00)
Subtotal [5A]	Prescription Drugs - Medicare	(132,294.00)	0.00	(132,294.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	132,294.00	0.00	132,294.00
Subtotal [5B]	Prescription Drugs - Medicare Contrac	132,294.00	0.00	132,294.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(255,536.00)	0.00	(255,536.00)
42-103-00	PT Revenue>Medicare B	(75,877.00)	0.00	(75,877.00)
Subtotal [7A]	Physical Therapy - Medicare	(331,413.00)	0.00	(331,413.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	255,646.00	0.00	255,646.00
Subtotal [7B]	Physical Therapy - Medicare Contract	255,646.00	0.00	255,646.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-105-00	PT Revenue>HMO	(1,112.00)	0.00	(1,112.00)
42-111-00	PT Revenue>Medicaid	(20,099.00)	0.00	(20,099.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(21,211.00)	0.00	(21,211.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-105-01	PT Revenue>HMO>C/A	1,112.00	0.00	1,112.00
42-111-01	PT Revenue>Medicaid>C/A	20,099.00	0.00	20,099.00
Subtotal [7D]	Physical Therapy - Non-medicare Con	21,211.00	0.00	21,211.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(17,288.00)	0.00	(17,288.00)
44-103-00	ST Revenue>Medicare B	(20,454.00)	0.00	(20,454.00)
Subtotal [8A]	Speech Therapy - Medicare	(37,742.00)	0.00	(37,742.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	17,288.00	0.00	17,288.00
Subtotal [8B]	Speech Therapy - Medicare Contractu:	17,288.00	0.00	17,288.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-111-00	ST Revenue>Medicaid	(2,895.00)	0.00	(2,895.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(2,895.00)	0.00	(2,895.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-111-01	ST Revenue>Medicaid>C/A	2,895.00	0.00	2,895.00
Subtotal [8D]	Speech Therapy - Non-medicare Contr	2,895.00	0.00	2,895.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(260,831.00)	0.00	(260,831.00)
43-103-00	OT Revenue>Medicare B	(97,581.00)	0.00	(97,581.00)
Subtotal [9A]	Occupational Therapy - Medicare	(358,412.00)	0.00	(358,412.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	260,831.00	0.00	260,831.00
Subtotal [9B]	Occupational Therapy - Medicare Con	260,831.00	0.00	260,831.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-104-00	OT Revenue>Private	(871.00)	0.00	(871.00)
43-105-00	OT Revenue>HMO	(1,110.00)	0.00	(1,110.00)
43-111-00	OT Revenue>Medicaid	(26,868.00)	0.00	(26,868.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(28,849.00)	0.00	(28,849.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-105-01	OT Revenue>HMO>C/A	1,110.00	0.00	1,110.00
43-111-01	OT Revenue>Medicaid>C/A	26,868.00	0.00	26,868.00

Subtotal [9D]	Occupational Therapy - Non-medicare	27,978.00	0.00	27,978.00
Subgroup : [10A]	Other - Medicare			
52-102-00	Revenue Adjustments>Medicare A	(464.00)	0.00	(464.00)
Subtotal [10A]	Other - Medicare	(464.00)	0.00	(464.00)
Subgroup : [10B]	Other - Non-medicare			
47-104-00	Other Ancillary Revenue>Private	(1,232.00)	0.00	(1,232.00)
52-105-00	Revenue Adjustments>HMO	146.00	0.00	146.00
52-109-00	Revenue Adjustments>Hospice	692.00	0.00	692.00
52-111-00	Revenue Adjustments>Medicaid	(2,780.00)	0.00	(2,780.00)
52-114-00	Revenue Adjustments>Other Payor	6.00	0.00	6.00
Subtotal [10B]	Other - Non-medicare	(3,168.00)	0.00	(3,168.00)
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(6.00)	0.00	(6.00)
Subtotal [15]	Interest Income	(6.00)	0.00	(6.00)
Subgroup : [18]	Other Revenue			
51-818-00	Other Rev>Medical Records	(114.00)	0.00	(114.00)
Subtotal [18]	Other Revenue	(114.00)	0.00	(114.00)
Total [30]	Statement of Revenue	(8,067,301.00)	0.00	(8,067,301.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-014-00	Cash>Petty Cash Facility	423.00	0.00	423.00
10-015-00	Cash>Petty Cash PNA	1,600.00	0.00	1,600.00
10-020-87	Cash>Payroll>Torrington	(95.00)	0.00	(95.00)
10-050-87	Cash>WFPayroll>Torrington	(962.00)	0.00	(962.00)
10-060-87	Cash>Resident Trust>Torrington	22,633.00	0.00	22,633.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-87	Cash>WFOperating>Torrington	94,585.00	0.00	94,585.00
Subtotal [A1]	Cash	123,184.00	0.00	123,184.00
Subgroup : [A2]	Resident A/R			
11-102-00	Accounts Receivable>Medicare A	213,281.00	0.00	213,281.00
11-104-00	Accounts Receivable>Private	101,764.00	0.00	101,764.00
11-105-00	Accounts Receivable>HMO	41,250.00	0.00	41,250.00
11-109-00	Accounts Receivable>Hospice	18,039.00	0.00	18,039.00
11-111-00	Accounts Receivable>Medicaid	678,266.00	0.00	678,266.00
11-112-00	Accounts Receivable>Income	35,506.00	0.00	35,506.00
11-120-00	Accounts Receivable>Allow for Doubtful	(45,460.00)	0.00	(45,460.00)
11-123-00	Accounts Receivable>Ancillary	25,298.00	0.00	25,298.00
Subtotal [A2]	Resident A/R	1,067,944.00	0.00	1,067,944.00
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	599.00	0.00	599.00
12-124-00	Prepaid Expenses>Insurance	1,960.00	0.00	1,960.00
Subtotal [A5]	Prepaid Expenses	2,559.00	0.00	2,559.00
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	18,070.00	0.00	18,070.00
15-131-00	Accum Depn>Leasehold Improvements	(2,467.00)	0.00	(2,467.00)
Subtotal [B4]	Leasehold improvements	15,603.00	0.00	15,603.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Eq	14,510.00	0.00	14,510.00
14-133-00	Fixed Assets>Medical Equipment	6,377.00	0.00	6,377.00
14-134-00	Fixed Assets>Computer Hardware	33,885.00	0.00	33,885.00
14-135-00	Fixed Assets>Computer Software	6,333.00	0.00	6,333.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	860.00	0.00	860.00
15-132-00	Accum Depn>Furniture, Fixtures and Eq	(2,193.00)	0.00	(2,193.00)
15-133-00	Accum Depn>Medical Equipment	(1,345.00)	0.00	(1,345.00)
15-134-00	Accum Depn>Computer Hardware	(8,142.00)	0.00	(8,142.00)
15-135-00	Accum Depn>Computer Software	(1,327.00)	0.00	(1,327.00)

15-137-01	Accumulated Depn>Capital Lease>Copie	(13,340.00)	0.00	(13,340.00)
15-305-00	Accum Depn>Sales Use Tax	(108.00)	0.00	(108.00)
Subtotal [B6]	Movable Equipment	52,360.00	0.00	52,360.00
Subgroup : [B9]	Other Fixed Assets			
14-136-00	Fixed Assets>CIP	6,450.00	0.00	6,450.00
Subtotal [B9]	Other Fixed Assets	6,450.00	0.00	6,450.00
Subgroup : [D1]	Deferred Deposits			
13-128-00	Due From>Vendor Security Deposits	9,402.00	0.00	9,402.00
Subtotal [D1]	Deferred Deposits	9,402.00	0.00	9,402.00
Subgroup : [D3]	Organization Expense			
17-000-00	Deferred Financing Costs	26,642.00	0.00	26,642.00
19-265-00	Accumulated Amortization>Deferred Fina	(7,993.00)	0.00	(7,993.00)
Subtotal [D3]	Organization Expense	18,649.00	0.00	18,649.00
Subgroup : [D4]	Goodwill			
16-000-00	Goodwill	310,870.00	0.00	310,870.00
Subtotal [D4]	Goodwill	310,870.00	0.00	310,870.00
Subgroup : [D6]	Loans to Owners or Related Parties			
27-000-88	Due To/(From)>New Haven	23.00	0.00	23.00
27-000-90	Due To/(From)>West Haven	4,520.00	0.00	4,520.00
27-000-91	Due To/(From)>Waterbury	2,551.00	0.00	2,551.00
27-000-92	Due To/(From)>Management	29,682.00	0.00	29,682.00
27-317-00	Due To/(From)>Fairview Management	162.00	0.00	162.00
Subtotal [D6]	Loans to Owners or Related Parties	36,938.00	0.00	36,938.00
Subgroup : [D7]	Other Assets			
13-127-00	Due From>Old Owner	28,197.00	0.00	28,197.00
27-172-00	Due To/(From)>Vendor	6,694.00	0.00	6,694.00
27-174-00	Due To/(From)>Other L&E	533.00	0.00	533.00
28-127-00	Due To>Old Owner	24,656.00	0.00	24,656.00
Subtotal [D7]	Other Assets	60,080.00	0.00	60,080.00
Total [31-32]	Assets	1,704,039.00	0.00	1,704,039.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade A/P			
20-000-00	Accounts Payable	(742,317.00)	0.00	(742,317.00)
21-350-00	Other Current Payables>Resident Funds	(22,633.00)	0.00	(22,633.00)
21-884-00	Other Current Payable>Disability & Other	(303.00)	0.00	(303.00)
Subtotal [A1]	Trade A/P	(765,253.00)	0.00	(765,253.00)
Subgroup : [A4]	Accrued Payroll			
23-000-00	Accrued Wages & Related	(106,846.00)	0.00	(106,846.00)
23-157-00	Accrued Expenses>PTO	(81,222.00)	0.00	(81,222.00)
Subtotal [A4]	Accrued Payroll	(188,068.00)	0.00	(188,068.00)
Subgroup : [A7]	Medicare Final Settlement Payable			
27-102-00	Due To/(From)>Medicare A	(2,805.00)	0.00	(2,805.00)
Subtotal [A7]	Medicare Final Settlement Payable	(2,805.00)	0.00	(2,805.00)
Subgroup : [A12]	Other Current Liabilities			
24-000-00	Accrued Expenses	(119,505.00)	0.00	(119,505.00)
24-000-01	Accrued Expenses (Assumed)	(8,430.00)	0.00	(8,430.00)
24-000-02	Accrued Expenses>Tamkar Brokerage F	(3,330.00)	0.00	(3,330.00)
24-137-01	Accrued Expenses>Capital Lease>Copie	(4,550.00)	0.00	(4,550.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	8,737.00	0.00	8,737.00
24-165-00	Accrued Expenses>Insurance - Property	(1,693.00)	0.00	(1,693.00)
24-260-79	Accrued Expenses>Welfare (Assumed) :	(1,472.00)	0.00	(1,472.00)
24-882-00	Accrued Expenses>Health Insurance	(2,435.00)	0.00	(2,435.00)
Subtotal [A12]	Other Current Liabilities	(132,678.00)	0.00	(132,678.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
27-000-89	Due To/(From)>Prospect	(4,371.00)	0.00	(4,371.00)

27-000-93	Due To/(From)>Holdings	(341,738.00)	0.00	(341,738.00)
27-152-00	Due To/(From)>Employee	(1,998.00)	0.00	(1,998.00)
27-315-00	Due To/(From)>Southport	(34,731.00)	0.00	(34,731.00)
27-316-00	Due To/(From)>Greenwich	(271.00)	0.00	(271.00)
27-400-00	Due to/(from)>Eli Miris	(3,564.00)	0.00	(3,564.00)
Subtotal [B3]	Loans from Owners or Related Parties	(386,673.00)	0.00	(386,673.00)
Subgroup : [B4]	Other Long-Term Liabilities			
27-105-00	Due To/(From)>HMO	(507.00)	0.00	(507.00)
27-199-00	Due To>Patient Spend Down	(1,228.00)	0.00	(1,228.00)
Subtotal [B4]	Other Long-Term Liabilities	(1,735.00)	0.00	(1,735.00)
Total [33-34]	Liabilities	(1,477,212.00)	0.00	(1,477,212.00)
Group : [35]	Equity			
Subgroup : [B1]	Owner's Capital			
31-000-86	Partner's Equity>All Partners>Capital Dre	198.00	0.00	198.00
Subtotal [B1]	Owner's Capital	198.00	0.00	198.00
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	209,351.00	0.00	209,351.00
Subtotal [B5]	Cumulated Earnings	209,351.00	0.00	209,351.00
Total [35]	Equity	209,549.00	0.00	209,549.00
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at Torrington, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass dental expense to the correct line of the cost report				
Marcum 101	Dentist		4,500.00	
60-206-00	Nursing Expense>Clinical Services			4,500.00
Total			4,500.00	4,500.00
Reclassifying Journal Entries JE # 2				
To reclass cell phone expense from the telephone line				
Marcum 102	Cell Phone		593.00	
80-231-00	Admin Expense>Telephone			593.00
Total			593.00	593.00
Reclassifying Journal Entries JE # 3				
To reclass other employee benefits				
85-200-79	Employee Benefits Expense>Training Fund>Union		25,019.00	
85-245-00	Employee Benefits Expense>Background Checks		3,109.00	
85-255-79	Employee Benefits Expense>Pension>Union		189,654.00	
85-260-79	Employee Benefits Expense>Welfare>Union		537,936.00	
Marcum 108	Holiday Party		877.00	
Marcum 109	Employee Relations		684.00	
Marcum 110	Employee Food		389.00	
Marcum 111	Uniforms		6,762.00	
Marcum 112	Discriminatory Bonus		1,000.00	
Marcum 112	Discriminatory Bonus		1,000.00	
61-883-00	Nursing Admin Expense>Other Benefits			529,598.00
68-883-00	Therapy Expense>Other Benefits			149.00
69-883-00	Social Services Expense>Other Benefits			732.00
70-883-00	Dietary Expense>Other Benefits			84,475.00
71-883-00	Activity Expense>Other Benefits			18,040.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			62,421.00
75-883-00	Maintenance Expense>Other Benefits			21,813.00
80-883-00	Admin Expense>Other Benefits			49,202.00
Total			766,430.00	766,430.00
Reclassifying Journal Entries JE # 4				
To reclass professional fees out of accounting fees				
80-240-00	Admin Expense>Professional Fees		56,400.00	
80-239-00	Admin Expense>Accounting Fees			56,400.00
Total			56,400.00	56,400.00
Reclassifying Journal Entries JE # 5				
To reclass accounting & Legal expenses to the correct line of the cost report				
80-238-00	Admin Expense>Legal Fees		1,175.00	
Marcum 106	Accounting Fees		1,363.00	
80-240-00	Admin Expense>Professional Fees			2,538.00
Total			2,538.00	2,538.00
Reclassifying Journal Entries JE # 6				
To reclass ambulance costs to the correct line of the cost report				
Marcum 107	Ambulance		251.00	
60-213-00	Nursing Expense>Transportation			251.00
Total			251.00	251.00
Reclassifying Journal Entries JE # 7				
To reclass subscriptions to the correct line of the cost report				
80-233-00	Admin Expense>Seminars		700.00	
80-235-00	Admin Expense>Dues & Subscriptions			700.00
Total			700.00	700.00
Total Reclassifying Journal Entries			831,412.00	831,412.00
Total All Journal Entries			831,412.00	831,412.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/12/2018
 Run Date: 2/12/2018

Provider Name: RegalCare at Torrington, LLC
 Provider Number: 000009621
 Period Ended: 9/30/17

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: