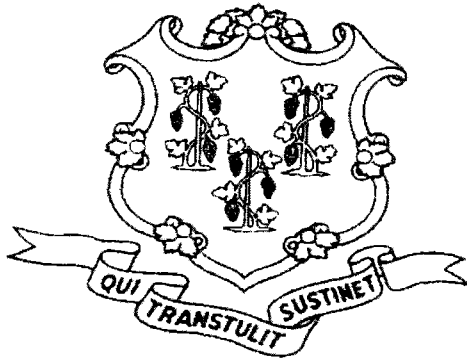


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) RegalCare at Torrington, LLC	
Address (No. & Street, City, State, Zip Code) 80 Fern Drive, Torrington, CT 06790	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2354	RHNS	(Specify)	Medicare Provider 07-5105
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 000009621	RHNS	ICF-IID
----------------------------	-------------------	------	---------

For Department Use Only

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2018	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

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, 2017 and ending September 30, 2018, 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 10/1/2017	To 9/30/2018	
Address of Facility 80 Fern Drive, Torrington, CT 06790				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/18/2018		
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 9/30/2018	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 9/30/2018	Page 3A	of 37
--	---------------------	------------------------------------	------------	----------

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
N/A		

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 9/30/2018	Page 3B	of 37
--	---------------------	------------------------------------	------------	----------

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 9/30/2018	Page 4	of 37
--	---------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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	38,550	38,550
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	213,152	213,152
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	18,690	18,690
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	257,792	257,792
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Compensation	Pg 15 / Line 1a1	147,606	147,606
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 15 / Line 1a5	597,856	597,856
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Pg 27 / Line 14a	5,049	5,049
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Pg 27 / Line 14c3	44,281	44,281
Various Due To/From Intercompany Loans		<input type="radio"/>	<input checked="" type="radio"/>		Intercompany Loans	Pg 32 / Line D6		

* 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 9/30/2018	Page 5	of 37
--	---------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)
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
Leases (Excluding Real Property)**

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

Name of Facility RegalCare at Torrington, LLC			License No. 2354	Report for Year Ended 9/30/2018			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No **Total *****

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

** Attach copies of newly acquired leases.

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

**General Information and Questionnaire
Accounting Basis**

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2018	Page 7	of 37
--	---------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
--	---

Services Provided by This Firm (*describe fully*)

1 Management Advisory Services, Cost Report Preparation	\$ 16,688
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 16,688

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 LeClaire Ryan 2 Murtha Cullina 3 Robinson & Cole 4 CNH Finance 5 See Attached	Telephone Number 804-783-2003 860-240-6000 203-462-7500 203-742-3057 Various
---	---

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

- 1 PO Box 780054, Philadelphia, PA 19178
2 185 Asylum Street, Hartford, CT 06103
3 280 Trumbull Street, Hartford, CT 06103
4 2 Greenwich Plaza, Greenwich, CT 06830
5 Various

Services Provided by This Firm (*describe fully*)

1 Settlement Discussions / CHRO Mediation (\$82 Disallowed on Pg 28)	\$ 159
2 Licensing / General Healthcare Regulatory (Disallowed \$806 on Pg 28)	\$ 863
3 General Legal Services / Compliance Issues / Settlements (Disallowed \$10 on Pg 28)	\$ 77
4 Line of Credit Financing (Disallowed on Pg 28)	\$ 6,197
5 Various (Disallowed \$5,533 on Pg 28)	\$ 5,921
	Charge for Services Provided
	\$ 13,217

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 9/30/2018	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney				Telephone Number	
1	Donald W. Light			N/A	
2	American Arbitration Association			215-732-5002	
3	Yifat Schnur Esquire LLC			347-268-5347	
4	Donahue, Durham & Noonan, P.C.			203-458-9168	
5	Torrington Probate Court			860-489-2215	
6	Treasurer State of CT			860-702-3000	
7	Joseph Petrillo			N/A	
Address (<i>No. & Street, City, State, Zip Code</i>)					
1	204 Goodhouse Rd, Litchfield, CT 06759				
2	230 S Broad St Fl 12, Philadelphia, PA 19178				
3	22 Prescott St, Edison, NJ 08817				
4	741 Boston Post Rd, Guilford, CT 06437				
5	140 Main Street, Torrington, CT 06790				
6	55 Elm Street Ste 3, Hartford, CT 06106				
7	N/A				
Services Provided by This Firm (<i>describe fully</i>)					
1	Private Detective Services (Disallowed on Pg 28)			\$	220
2	Initial Admin Fee for Greivance			\$	275
3	District of CT Matter / Settlements (Disallowed \$2,046 on Pg 28)			\$	2,160
4	Case with NEHC (Disallowed on Pg 28)			\$	1,120
5	Conservatorship (Disallowed on P 28)			\$	50
6	Conservatorship (Disallowed on P 28)			\$	1,575
7	State Marshall Conservatorship (Disallowed on Pg 28)			\$	521
				Charge for Services Provided	
				\$	5,921

Schedule of Resident Statistics

Name of Facility RegalCare at Torrington, LLC		License No. 2354			Report for Year Ended 9/30/2018				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(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	72	72			72	72			64	64			
B. As of midnight of THIS report period	69	69			64	64			69	69			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,365	3,365			2,613	2,613			752	752			
B. Medicaid (Conn.)	19,310	19,310			14,255	14,255			5,055	5,055			
C. Medicaid (other states)													
D. Private Pay	1,617	1,617			1,304	1,304			313	313			
E. State SSI for RCH													
F. Other (Specify) HMO & Private Insurance	595	595			487	487			108	108			
G. Total Care Days During Period (3A thru F)	24,887	24,887			18,659	18,659			6,228	6,228			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	101	101			83	83			18	18			
B. Other Bed Reserve Days	16	16			16	16							
5. Total Resident Days (3G + 4A + 4B)	25,004	25,004			18,758	18,758			6,246	6,246			

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2018	Page 9	of 37
--	---------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	9	56		4				
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	2,513	2,513		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	79	79		
2. Restorative Treatments	709	709		
C. Other	9,237	9,237		
D. Total Physical Therapy Treatments	12,538	12,538		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	257	257		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	10	10		
2. Restorative Treatments	88	88		
C. Other	321	321		
D. Total Speech Therapy Treatments	676	676		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,786	3,786		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	138	138		
2. Restorative Treatments	1,244	1,244		
C. Other	9,733	9,733		
D. Total Occupational Therapy Treatments	14,901	14,901		

Report of Expenditures - Salaries & Wages

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2018	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	71,372	1,910				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	145,718	8,646				
5. Dietary Service						
a. Head Dietitian	14,375	436				
b. Food Service Supervisor	116,799	4,124				
c. Dietary Workers	321,041	16,388				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	220,700	10,943				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	58,875	2,112				
b. Other Maintenance Workers	10,755	901				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	76,746	3,939				
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	130,518	2,285				
b. RN						
1. Direct Care	413,447	10,344				
2. Administrative**	233,865	8,262				
c. LPN						
1. Direct Care	829,236	26,190				
2. Administrative**						
d. Aides and Attendants	1,147,326	56,799				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	83,448	3,073				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	40,015	1,755				
n. Marketing	34,557	1,991				
o. Other (Specify)						
See Attached Schedule	72,229	3,323				
<i>A-13. Total Salary Expenditures</i>	4,021,022	163,421				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Clinical Services	\$ 14,904	1,271				
Admissions	57,325	2,052				
Total	\$ 72,229	3,323	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
IV Insertion	\$ 9,965	39				
Respiratory Therapist	590	10				
Total	\$ 10,555	49	\$ -	-	\$ -	-

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	9/30/2018			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	71,515			Non Discriminatory	Nursing Administrator	518	A12b2	RegalCare at New Haven	519	71,606
								RegalCare at West Haven	518	71,515
								RegalCare at Waterbury	524	72,361
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)			License No.		Report for Year Ended			Page	of	
RegalCare at Torrington, LLC			2354		9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Eliezer Elefant	71,372			Non Discriminatory	Administrator	1,910	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	9/30/2018	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	117				
3. Pharmacist	9,342	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	213,152	3,135				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	42,000	305				
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	18,690	169				
b. Other						
10. Occupational Therapist						
a. Resident Care	257,792	3,725				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	33,335	484				
2. Administrative***						
b. LPN						
1. Direct Care	11,210	261				
2. Administrative***						
c. Aides	1,248	61				
d. Other						
12. Other (Specify) See Attached Schedule	10,555	49				
B-13 Total Fees Paid in Lieu of Salaries	601,824	8,306				

* 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		License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC		2354	9/30/2018	14	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	
AAA Nursing, 3303 Main Street, Stratford, CT 06614	RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Town Staffing, 5140 US Highway 9 S, Howell, NJ 07731	RNs / LPNs / CNAs	<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	
SDX Swallowing, 21 Waterville Road, Avon, CT 06001	ST	<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 checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 147,606	147,606		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 379,130	379,130		
5. Health Insurance	\$ 597,856	597,856		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 199,578	199,578		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 27,299	27,299		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 15,607	15,607		
d. Accounting and Auditing	\$ 16,688	16,688		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 13,217	13,217		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 8,457	8,457		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 12,731	12,731		
2. Cellular Phones	\$ 1,218	1,218		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 380	380		
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	\$ 448,230	448,230		
Subtotal	\$ 1,867,997	1,867,997		

* 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
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Union Training Fund	\$ 25,726		
Employee Background Checks	1,552		
720 Tax Form	21		
Total	\$ 27,299	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
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	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,867,997	1,867,997			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 3,770	3,770			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 9,103	9,103			
5. Education Expenses Related to Seminars and Conventions	\$ 903	903			
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>)	\$ 2,758	2,758			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 9,603	9,603			
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	\$ 1,585	1,585			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6	6			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 350	350			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 234,799	234,799			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 76,658	76,658			
C-14 Total Administrative & General Expenditures	\$ 2,207,532	2,207,532			

* 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	\$ 9,603		
Total Other Advertising	\$ 9,603	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
American College of Healthcare Executives	6		
Total Dues	\$ 6	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	3,010		
Fines, Penalties & Settlements	27,006		
Late Fees	1,781		
Bank Fees	35,073		
Employee Relations	1,225		
Discrimination Bonus	7,500		
Employee Food	313		
Cobra Insurance	750		
Total Other Administrative and General	\$ 76,658	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 163,622	163,622		
2. Non-Food Supplies	\$ 10,212	10,212		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 173,834	173,834		
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.

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	9/30/2018	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 (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	82	82		
c. Other (<i>Specify</i>) Laundry Supplies	\$	4,108	4,108		
3D. Total Laundry Expenditures (3a + b + c)	\$	4,190	4,190		
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.

*** 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	9/30/2018		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced				
a.	In-House Care	by Personnel				
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>) Housekeeping Supplies	\$	12,592	12,592		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	12,592	12,592		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from MedWiz	\$	152,339	152,339		
b.	Medicine Cabinet Drugs	\$	4,502	4,502		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	6,433	6,433		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	5,487	5,487		
f.	X-rays and Related Radiological Procedures***	\$	5,636	5,636		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	15,273	15,273		
i.	Recreation	\$	12,499	12,499		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	116,723	116,723		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	318,892	318,892		

* 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)
	0		
Supplies	\$ 83,452		
Sanitation & Incineration	465		
Equipment Rental	23,164		
Data Processing	9,642		
Total Other Resident Care	\$ 116,723	\$ -	\$ -

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 9/30/2018			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
On-Time IT Solutions, Inc	154 Spring Street Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	12,215			16	m11
Caretech Group	1123 McDonald Avenue Brooklyn NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	24,000			16	m11
USA Hauling & Recycling Inc.	P.O. Box 808 East Windsor CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	14,430			22	6f
Saucier Mechanical Services	148 Norton Street Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Repairs & Maintenance	16,235			22	6a
Lafferty Enterprises, Inc.	PO Box 128 Harwinton CT 06791	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	13,065			22	6f
ADP	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	20,893			16	m11
Wescom Solutions, Inc.	4, Mississauga, L5N 8E9, Canada	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Training Database / Software	14,369			16	m11
LTC Consulting Services	7 Randolph Road, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	163,800			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at Torrington, LLC		2354	9/30/2018		22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a.	Repairs & Maintenance	\$ 37,196	37,196			
b.	Heat	\$ 19,088	19,088			
c.	Light & Power	\$ 71,757	71,757			
d.	Water	\$ 13,189	13,189			
e.	Equipment Lease (<i>Provide detail on page 6</i>)	\$				
f.	Other (<i>itemize</i>)	\$ 78,333	78,333			
	See Attached Schedule					
6g.	Total Maint. & Operating Expense (6a - 6f)	\$ 219,563	219,563			
7. Depreciation (<i>complete schedule page 23*</i>)						
a.	Land Improvements	\$				
b.	Building & Building Improvements	\$				
c.	Non-Movable Equipment	\$				
d.	Movable Equipment	\$ 26,066	26,066			
*7e.	Total Depreciation Costs (7a + b + c + d)	\$ 26,066	26,066			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a.	Organization Expense	\$ 5,328	5,328			
b.	Mortgage Expense	\$				
c.	Leasehold Improvements	\$ 4,346	4,346			
d.	Other (<i>Specify</i>)	\$				
*8e.	Total Amortization Costs (8a + b + c + d)	\$ 9,674	9,674			
9. Rental payments on leased real property less real estate taxes included in item 10b		\$ 170,052	170,052			
10. Property Taxes						
a.	Real estate taxes paid by owner	\$				
b.	Real estate taxes paid by lessor	\$ 64,968	64,968			
c.	Personal property taxes	\$ 675	675			
11.	Total Property Expenses (7e + 8e + 9 + 10)	\$ 271,435	271,435			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Supplies	\$ 9,869		
Sanitation & Incineration	14,668		
Extermination	1,079		
Snow Removal	13,065		
Landscaping	4,095		
Fire Drill	7,798		
Contracted Service	27,759		
Total Other Repairs and Maintenance	\$ 78,333	\$ -	\$ -

Depreciation Schedule

Name of Facility RegalCare at Torrington, LLC				License No. 2354		Report for Year Ended 9/30/2018			Page 23	of 37			
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						Var	Var	78,816	78,816	30,281	S/L	Various	17,041
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						Var	Var	29,286	29,286		S/L	Various	9,025
D-3. Subtotal													26,066
E. Total Depreciation													26,066

RegalCare at Torrington, LLC
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/9/2018	Deliver 2 dryers from Prospect to Torrington	\$ 3,153	10	\$ 315
6/4/2018	lawnmower	2,104	3	701
6/8/2018	3 year adult transmitter, strap	537	3	179
7/1/2018	3 year adult transmitter, strap sales tax	34	3	11
9/1/2018	HP Notebook and shipping of whole invoice	540	3	180
7/1/2018	Leaf Copier Lease	22,918	3	7,639
Total additions for Movable Equipment		\$ 29,286		\$ 9,025 *
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:				
10/6/2017	133 new handles/knobs	\$ 3,177	15	\$ 212
10/9/2017	Additional handles/knobs	202	15	13
11/30/2017	handles/knobs sales tax	215	15	14
11/7/2017	installed 3 surface mounted 2 head emergency lights	938	10	94
11/17/2017	replaced sprinkler heads and added sprinkler head	3,762	10	376
12/26/2017	replaced dish room door	2,500	20	125
2/13/2018	install exhaust fans	1,498	10	150
10/10/2017	misc pipe and fittings, pendant head	1,141	25	46
3/23/2018	fixed heat	1,683	20	84
3/29/2018	Replacement of two storage tanks	8,280	10	828
6/29/2018	fixed AC, new motor	927	10	93
5/18/2018	sprinkler replacements	1,344	10	134
8/31/2018	chimney repair, check water system, new boiler installation	1,501	20	75
8/31/2018	Installation of new 60 amp disconnect	739	20	37
9/5/2018	change amp fuses	1,287	20	64
9/30/2018	split activator kit and LED board	847	15	56
8/17/2018	first installment for the exhaust fan	1,498	10	150
Total additions for Leasehold Improvement		\$ 31,539		\$ 2,551 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
RegalCare at Torrington, LLC			2354		9/30/2018			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				26,642	7,993	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	Var	Various	18,070	2,583	S/L	Var	1,795	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	31,539		S/L	Var	2,551	
C-4. Subtotal									4,346
D. Total Amortization									9,674

* 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.

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

G/L Account	Description	Date in Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	NBV
LEASEHOLD IMPROVEMENTS										
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,382	138	276	138	414	968
Leasehold Imp.	Construction for water run-off on back hill	4/1/2016	S/L	10	3,500	350	700	350	1,050	2,450
Leasehold Imp.	Construction for water run-off on back hill	5/1/2016	S/L	10	3,000	300	600	300	900	2,100
TOTAL LEASEHOLD IMPROVEMENTS 2016					7,882	788	1,576	788	2,364	5,518
Leasehold Imp.	Glass Window	11/1/2016	S/L	15	553	37	37	37	74	479
Leasehold Imp.	Restore Sprinkler System, Replace Sprinkler Heads	12/1/2016	S/L	10	3,456	346	346	346	692	2,764
Leasehold Imp.	Replace Honeywell Primary Control on Boiler	3/1/2017	S/L	20	2,100	105	105	105	210	1,890
Leasehold Imp.	Auto Laundry Pump, Processing filter, Copper Tubing	5/1/2017	S/L	7	1,118	160	160	160	320	798
Leasehold Imp.	Replace Booster Pump	7/1/2017	S/L	7	1,463	209	209	209	418	1,045
Leasehold Imp.	Exhaust Fan	8/1/2017	S/L	10	1,498	150	150	150	300	1,198
TOTAL LEASEHOLD IMPROVEMENTS 2017					10,188	1,007	1,007	1,007	2,014	8,174
Leasehold Imp.	133 new handles/knobs	10/6/2017	S/L	15	3,177	-	-	212	212	2,965
Leasehold Imp.	Additional handles/knobs	10/9/2017	S/L	15	202	-	-	13	13	189
Sales Use Tax	handles/knobs sales tax	11/30/2017	S/L	15	215	-	-	14	14	201
Leasehold Imp.	installed 3 surface mounted 2 head emergency lights	11/7/2017	S/L	10	938	-	-	94	94	844
Leasehold Imp.	replaced sprinkler heads and added sprinkler head	11/17/2017	S/L	10	3,762	-	-	376	376	3,386
Leasehold Imp.	replaced dish room door	12/26/2017	S/L	20	2,500	-	-	125	125	2,375
Leasehold Imp.	install exhaust fans	2/13/2018	S/L	10	1,498	-	-	150	150	1,348
Leasehold Imp.	misc pipe and fittings, pendant head	10/10/2017	S/L	25	1,141	-	-	46	46	1,095
Leasehold Imp.	fixed heat	3/23/2018	S/L	20	1,683	-	-	84	84	1,599
Leasehold Imp.	Replacement of two storage tanks	3/29/2018	S/L	10	8,280	-	-	828	828	7,452
Leasehold Imp.	fixed AC, new motor	6/29/2018	S/L	10	927	-	-	93	93	834
Leasehold Imp.	sprinkler replacements	5/18/2018	S/L	10	1,344	-	-	134	134	1,210
Leasehold Imp.	chimney repair, chock water system, new boiler installation	8/3/2018	S/L	20	1,501	-	-	75	75	1,426
Leasehold Imp.	Installation of new 60 amp disconnect	8/3/2018	S/L	20	739	-	-	37	37	702
Leasehold Imp.	change amp fuses	9/5/2018	S/L	20	1,287	-	-	64	64	1,223
Leasehold Imp.	splnt activator kit and LED board	9/30/2018	S/L	15	847	-	-	56	56	791
Leasehold Imp.	first installment for the exhaust fan	8/17/2018	S/L	10	1,498	-	-	150	150	1,348
TOTAL LEASEHOLD IMPROVEMENTS 2018					31,539	-	-	2,551	2,551	28,988
TOTAL LEASEHOLD IMPROVEMENTS					49,609	1,795	2,583	4,346	6,929	42,680
MOVABLE EQUIPMENT										
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	498	249	747	497
FF&E	Transmitter and System Tester	5/1/2016	S/L	10	585	59	118	59	177	408
Medical Equipment	Stepper, Recumbent, Stepmo, STD Seat	4/1/2016	S/L	5	3,942	788	1,576	788	2,364	1,578
Computer Hardware	Dell Sonicwall Network Sec, 7 computers, server, 3 printers	3/1/2016	S/L	5	11,001	2,200	4,400	2,200	6,600	4,401
Computer Hardware	Lenovo Desktops (4)	4/1/2016	S/L	5	2,080	416	832	416	1,248	832
Computer Hardware	Backup (12) & Project Management	5/4/2016	S/L	5	8,283	1,657	3,314	1,657	4,971	3,312
Computer Hardware	11 Unifi wireless Access Points & Unifi 24-port Gigabyte Hub	9/1/2016	S/L	5	4,539	908	1,816	908	2,724	1,815
Sales Use Tax	11 Unifi wireless Access Points & Unifi 24-port Gigabyte Hub	9/1/2016	S/L	5	288	58	116	58	174	114
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	350	175	525	352
Computer Software	Microsoft Office Pro (7)	3/1/2016	S/L	3	1,630	543	1,086	543	1,629	1
Computer Software	Microsoft Office Pro (4) & Sonicwall Antivirus	4/1/2016	S/L	3	1,703	568	1,136	567	1,703	-
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,617	11,234	5,616	16,850	-
TOTAL MOVABLE EQUIPMENT 2016					53,022	13,238	26,476	13,236	39,712	13,310
FF&E	Dialermy	2/2/2017	S/L	10	11,562	1,156	1,156	1,156	2,312	9,250
FF&E	Thermostat Control	4/26/2017	S/L	10	1,119	112	112	112	224	895
Medical Equipment	Electric Patient Lift	6/1/2017	S/L	10	1,840	184	184	184	368	1,472
Medical Equipment	Scale for Patient Lift	6/21/2017	S/L	10	595	60	60	60	120	475
Computer Hardware	Note Book, Microsoft Office	3/1/2017	S/L	3	804	268	268	268	536	268
Computer Hardware	Chromebooks, Notebooks, Processor Printer, Desktop	6/1/2017	S/L	5	6,302	1,260	1,260	1,260	2,520	3,782
Computer Software	Gateway Security Bundle	3/6/2017	S/L	5	1,000	200	200	200	400	600
Computer Software	Gateway Security Bundle	4/1/2017	S/L	5	1,000	200	200	200	400	600
Computer Software	Gateway Security Bundle	5/1/2017	S/L	5	1,000	200	200	200	400	600
Sales Use Tax	E-Copiers (Total = 6)- Sales Use Tax	9/30/2017	S/L	3	331	110	110	110	220	111
Sales Use Tax	Note Book, Microsoft Office-Sales Use Tax	4/30/2017	S/L	3	51	17	17	17	34	17
Sales Use Tax	Gateway Security Bundle-Sales Use Tax	4/30/2017	S/L	5	190	38	38	38	76	114
TOTAL MOVABLE EQUIPMENT 2017					25,794	3,805	3,805	3,805	7,610	18,184
FF&E	Deliver 2 dryers from Prospect to Torrington	2/9/2018	S/L	10	3,153	-	-	315	315	2,838
FF&E	lawnmower	6/4/2018	S/L	3	2,104	-	-	701	701	1,403
Medical Equipment	3 year adult transmitter, strap	6/8/2018	S/L	3	537	-	-	179	179	358
Sales Use Tax	3 year adult transmitter, strap sales tax	7/1/2018	S/L	3	34	-	-	11	11	23
Computer Hardware	IP Notebook and shipping of whole invoice	9/1/2018	S/L	3	540	-	-	180	180	360
Capital Lease	Leaf Copier Lease	7/1/2018	S/L	3	22,918	-	-	7,639	7,639	15,279
TOTAL MOVABLE EQUIPMENT 2018					29,286	-	-	9,025	9,025	20,261
TOTAL MOVABLE EQUIPMENT					108,102	17,043	30,281	26,066	56,347	51,755
TOTAL ASSETS					157,711	18,838	32,864	30,412	63,276	94,435
TOTAL ASSETS PER CR SCHEDULE					157,711	18,838	32,864	30,412	63,276	94,435
TOTAL ASSETS PER TRIAL BALANCE					156,213	23,027	51,947	51,947	104,266	
VARIANCE					1,498	18,838	32,864	7,385	11,329	(9,831)
VARIANCE DETAIL										
(ADD) CIP										
ROUNDING										
REVISED VARIANCE					1,498	18,838	32,864	7,385	11,329	(9,831)

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

9,831
(7,385)

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

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2018	Page 25	of 37
--	---------------------	------------------------------------	------------	----------

11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes

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	170,052

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	9/30/2018		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		9/30/2018		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)				\$	43,664	43,664	
Interest on LOC / Outstanding Balances / Late Fees							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	43,664	43,664	
14. Insurance							
a. Insurance on Property (buildings only)				\$	5,049	5,049	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	44,281	44,281	
General Liability / EPLI / Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	49,330	49,330	
15. Total All Expenditures (A-13 thru C-14)				\$	7,923,878	7,923,878	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC				2354	9/30/2018	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	\$ 34,577	34,577		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 257,792	257,792		
7.			Other - See attached Schedule	\$ 10,555	10,555		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 15,607	15,607		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 12,628	12,628		
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	\$ 1,106	1,106		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 9,603	9,603		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 130	130		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 69,646	69,646		
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)				\$ 411,644	411,644		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 34,577		
Total Other Salaries Adjustment			\$ 34,577	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion	\$ 9,965		
13	B12o	Respiratory Therapist	590		
Total Other Fees Adjustments			\$ 10,555	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 23,075		
16	m13	Fines, Penalties & Settlements	27,006		
16	m13	Late Fees	1,781		
16	m13	Employee Relations	1,225		
16	m13	Employee Food	313		
16	m13	Discriminatory Bonus	7,500		
16	8a	Chamber of Commerce Dues	350		
15	Var	Marketing Salary Benefits Disallowance	8,396		
Total Other A&G Adjustments			\$ 69,646	\$ -	\$ -

Fairview Health of Greenwich, LLC
September 30, 2018
Benefits Disallowance

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	34,557	Page 10
Total Salaries	<u>4,021,022</u>	TB Linked
Percent to Total Salaries	0.86%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	976,986	TB Linked
Marketing Benefits Disallowed	8,396	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC				2354	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 411,644	411,644		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 152,339	152,339		
28.	20	5d	Ambulance/Limousine	\$ 6,433	6,433		
29.	20	5f	X-rays, etc	\$ 5,636	5,636		
30.	20	5h	Laboratory	\$ 15,273	15,273		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,487	5,487		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 10,516	10,516		
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.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 43,754	43,754		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 656,410	656,410		

*** 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
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 4,598		
20	5l	Non-Allowable Equipment Rentals	2,605		
20	5l	Non-Allowable Medical Supplies	3,313		
Total Other Ancillary Costs			\$ 10,516	\$ -	\$ -

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)
30	IV 8	Medical Records Income	\$ 90		
27	12d	Interest Expense on Line of Credit	38,550		
27	12d	Interest Expense on Outstanding Balances	4,951		
27	12d	Interest Expense on Late Fees	163		
Total Other Adjustments			\$ 43,754	\$ -	\$ -

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, 2018

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 8,198	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>\$ 4,598</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at Torrington, LLC	2354	9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,666,146	4,666,146			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,053,561	2,053,561			
b. Medicare Room and Board Contractual Allowance **	\$ (37,008)	(37,008)			
4. a. Private-Pay Residents and Other	\$ 855,496	855,496			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,063)	(1,063)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 143,606	143,606			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (143,606)	(143,606)			
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	\$ 340,661	340,661			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (273,007)	(273,007)			
c. Physical Therapy - Non-Medicare	\$ 35,990	35,990			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (32,566)	(32,566)			
4. a. Speech Therapy - Medicare	\$ 48,653	48,653			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (26,421)	(26,421)			
c. Speech Therapy - Non-Medicare	\$ 10,593	10,593			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (9,309)	(9,309)			
5. a. Occupational Therapy - Medicare	\$ 380,443	380,443			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (274,453)	(274,453)			
c. Occupational Therapy - Non-Medicare	\$ 65,472	65,472			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (59,132)	(59,132)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,612	1,612			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 100,113	100,113			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,845,781	7,845,781			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 18	18			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 90	90			
V. Total Other Revenue (1 thru 8)	\$ 108	108			
VI. Total All Revenue (III + V)	\$ 7,845,889	7,845,889			

* 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)
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 1,611		
30 II 6a	Revenue Adjustments>Medicare A	1		
Total Other Resident Revenue - Medicare		\$ 1,612	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Other Ancillary Rev>Medicaid	\$ 223		
30 II 6b	Other Ancillary Rev>Medicaid>C/A	(223)		
30 II 6b	Revenue Adjustments>Private	(88)		
30 II 6b	Revenue Adjustments>Hospice	(505)		
30 II 6b	Revenue Adjustments>Medicaid	100,706		
Total Other Resident Revenue		\$ 100,113	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest on Late payments from Insurance Company	N/A	\$ 18		
Total Interest Income			\$ 18	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(46,802)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,214,264
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	101,178
a. _____				
b. _____				
c. _____				
d. See Schedule		101,178		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,268,640
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>49,609</u>		\$	42,680
	Accum. Depreciation <u>6,929</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>108,102</u>		\$	51,755
	Accum. Depreciation <u>56,347</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	9,831
F/S vs CR NBV		9,831		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	104,266

* 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	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	1,372,906
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 13,321	Net
			\$	13,321
4. Goodwill (Purchased Only)			\$	562,695
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	42,821
Name and Address		Amount	Loan Date	
Due from Torr, NH, WH, Wtbry, Mgmt, FV Mgmt		42,821		
7. Other Assets (<i>itemize</i>)			\$	290,951

See Schedule				290,951
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	919,190
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,292,096

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 3,053
31	A5	Prepaid Expenses>Insurance	19,641
31	A5	Prepaid Expenses>Taxes	2,025
31	A5	Prepaid Expenses>Workers Comp	76,459
Total Prepaid Expenses			\$ 101,178

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From Old Owner	\$ 65,579
32	D7	Due From Maplewood Rehab	99
32	D7	Due From Saugus Rehab	98
32	D7	Due From Twin Oaks Rehab	2
32	D7	Due From Medicaid	190,349
32	D7	Due From Vendor	23,287
32	D7	Due From Other L&E	11,537
Total Other Assets			\$ 290,951

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 117,041
33	A12	Accrued Expenses>Tamkar Brokerage	3,330
33	A12	Accrued Expenses>Capital Lease>Copier	20,163
33	A12	Accrued Expenses>Insurance - General	16,561
33	A12	Accrued Expenses>Welfare (Assumed)	1,472
33	A12	Accrued Expenses>Year End Adjustments	786
33	A12	Accrued Expenses>Workers Comp	73,306
33	A12	Accrued Expenses>Health Insurance	(8,000)
Total Other Current Liabilities (Itemize)			\$ 224,659

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

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC		2354	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,174,067
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	

4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	150,080
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	2,857
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>)				\$	224,659

See Schedule					224,659
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,551,663

* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,551,663	
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>)				\$ 578,865	
Name and Address of Lender	Amount	Loan Date			
Due to Pro, Holdings, Employee, Southport	578,865				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 1,735	
Due to/(from)>HMO		507			
Due to>Patient Spend Down		1,228			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 580,600	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,132,263	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 3,053
31	A5	Prepaid Expenses>Insurance	19,641
31	A5	Prepaid Expenses>Taxes	2,025
31	A5	Prepaid Expenses>Workers Comp	76,459
Total Prepaid Expenses			\$ 101,178

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From Old Owner	\$ 65,579
32	D7	Due From Maplewood Rehab	99
32	D7	Due From Saugus Rehab	98
32	D7	Due From Twin Oaks Rehab	2
32	D7	Due From Medicaid	190,349
32	D7	Due From Vendor	23,287
32	D7	Due From Other L&E	11,537
Total Other Assets			\$ 290,951

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 117,041
33	A12	Accrued Expenses>Tampkar Brokerage	3,330
33	A12	Accrued Expenses>Capital Lease>Copier	20,163
33	A12	Accrued Expenses>Insurance - General	16,561
33	A12	Accrued Expenses>Welfare (Assumed)	1,472
33	A12	Accrued Expenses>Year End Adjustments	786
33	A12	Accrued Expenses>Workers Comp	73,306
33	A12	Accrued Expenses>Health Insurance	(8,000)
Total Other Current Liabilities (Itemize)			\$ 224,659

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

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

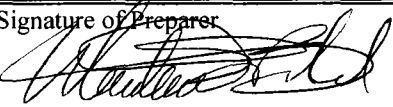
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2018	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			\$	(1,568)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	232,005
6. Gain or Loss for Period			\$	(70,604)
7. Total Net Worth			\$	159,833
C. Total Reserves and Net Worth			\$	159,833
D. Total Liabilities, Reserves, and Net Worth			\$	2,292,096

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	226,827
B. Total Revenue (From Statement of Revenue Page 30)			\$	7,845,889
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	7,916,493
D. Net Income or Deficit			\$	(70,604)
E. Balance			\$	156,223
F. Additions				
1. Additional Capital Contributed (itemize)				
Expenses per Page 27 \$7,923,878				
F/S vs C/R Depreciation (\$7,385)				
Expenses Per FS \$7,916,493				
2. Other (itemize)				
Prior Period Adjustment 3,660				
F-3. Total Additions			\$	3,660
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			\$	159,883
				09/30/18

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at Torrington, LLC	License No. 2354	Report for Year Ended 9/30/2018	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 1/31/19		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Eli Mirlis		Phone Number		
Annual Report Contact Email Address				

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, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at Torrington, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 29, 2019

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

This checklist is not required to be submitted with the Annual Report

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 prior year? 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, 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 the prior cost year?

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

Were all discrepancies on the Error Page addressed?

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: **9/30/2018**
 Trial Balance: **A.01 - TB:CCNH**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
10-001-02	Cash>Clearing>Payroll	(81,658.00)			(81,658.00)
10-014-00	Cash>Petty Cash Facility	584.00			584.00
10-015-00	Cash>Petty Cash PNA	1,000.00			1,000.00
10-020-87	Cash>Payroll>Torrington	(95.00)			(95.00)
10-050-87	Cash>WFPayroll>Torrington	2,492.00			2,492.00
10-060-87	Cash>Resident Trust>Torrington	33,823.00			33,823.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-87	Cash>WFOperating>Torrington	(7,948.00)			(7,948.00)
11-102-00	Accounts Receivable>Medicare A	186,995.00			186,995.00
11-104-00	Accounts Receivable>Private	82,140.00			82,140.00
11-105-00	Accounts Receivable>HMO	10,902.00			10,902.00
11-109-00	Accounts Receivable>Hospice	(4,645.00)			(4,645.00)
11-111-00	Accounts Receivable>Medicaid	877,045.00			877,045.00
11-112-00	Accounts Receivable>Income	37,101.00			37,101.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(8,320.00)			(8,320.00)
11-123-00	Accounts Receivable>Ancillary	33,046.00			33,046.00
12-000-00	Prepaid Expenses	3,053.00			3,053.00
12-124-00	Prepaid Expenses>Insurance	19,641.00			19,641.00
12-126-00	Prepaid Expenses>Taxes	2,025.00			2,025.00
12-881-00	Prepaid Expenses>Workers Comp	76,459.00			76,459.00
13-127-00	Due From>Old Owner	39,007.00			39,007.00
13-128-00	Due From>Vendor Security Deposits	9,402.00			9,402.00
14-131-00	Fixed Assets>Leasehold Improvements	47,895.00			47,895.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	19,767.00			19,767.00
14-133-00	Fixed Assets>Medical Equipment	6,915.00			6,915.00
14-134-00	Fixed Assets>Computer Hardware	34,425.00			34,425.00
14-135-00	Fixed Assets>Computer Software	6,333.00			6,333.00
14-137-01	Fixed Asset>Capital Lease>Copier	39,769.00			39,769.00
14-305-00	Fixed Assets>Sales Use Tax	1,109.00			1,109.00
15-131-00	Accum Depn>Leasehold Improvements	(7,254.00)			(7,254.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(5,515.00)			(5,515.00)
15-133-00	Accum Depn>Medical Equipment	(2,680.00)			(2,680.00)
15-134-00	Accum Depn>Computer Hardware	(14,928.00)			(14,928.00)
15-135-00	Accum Depn>Computer Software	(2,594.00)			(2,594.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(18,655.00)			(18,655.00)
15-305-00	Accum Depn>Sales Use Tax	(321.00)			(321.00)
16-000-00	Goodwill	562,695.00			562,695.00
17-000-00	Deferred Financing Costs	26,642.00			26,642.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(13,321.00)			(13,321.00)
20-000-00	Accounts Payable	(1,139,034.00)			(1,139,034.00)
21-150-00	Other Current Payables>Union Dues W/H	(908.00)			(908.00)
21-350-00	Other Current Payables>Resident Funds	(33,823.00)			(33,823.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(302.00)			(302.00)
23-000-00	Accrued Wages & Related	(46,464.00)			(46,464.00)
23-157-00	Accrued Expenses>PTO	(103,616.00)			(103,616.00)
24-000-00	Accrued Expenses	(117,041.00)			(117,041.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(3,330.00)			(3,330.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(20,163.00)			(20,163.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(16,561.00)			(16,561.00)
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	(1,472.00)			(1,472.00)
24-285-00	Accrued Expenses>Year End Adjustments	(786.00)			(786.00)
24-881-00	Accrued Expenses>Workers Comp	(73,306.00)			(73,306.00)
24-882-00	Accrued Expenses>Health Insurance	8,000.00			8,000.00
27-000-78	Due To/(From)>Maplewood Rehab and Nursing	99.00			99.00
27-000-82	Due To/(From)>Saugus Rehab and Nursing	98.00			98.00
27-000-83	Due To/(From)>Twin Oaks Rehab and Nursing	2.00			2.00
27-000-87	Due To/(From)>Torrington	1,675.00			1,675.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
27-000-88	Due To/(From)>New Haven	2,653.00			2,653.00
27-000-89	Due To/(From)>Prospect	(92,592.00)			(92,592.00)
27-000-90	Due To/(From)>West Haven	4,589.00			4,589.00
27-000-91	Due To/(From)>Waterbury	3,841.00			3,841.00
27-000-92	Due To/(From)>Management	29,661.00			29,661.00
27-000-93	Due To/(From)>Holdings	(483,052.00)			(483,052.00)
27-102-00	Due To/(From)>Medicare A	(2,857.00)			(2,857.00)
27-105-00	Due To/(From)>HMO	(507.00)			(507.00)
27-111-00	Due To/(From)>Medicaid	190,349.00			190,349.00
27-152-00	Due To/(From)>Employee	(3,196.00)			(3,196.00)
27-172-00	Due To/(From)>Vendor	23,287.00			23,287.00
27-174-00	Due To/(From)>Other L&E	11,537.00			11,537.00
27-199-00	Due To>Patient Spend Down	(1,228.00)			(1,228.00)
27-315-00	Due To/(From)>Southport	(25.00)			(25.00)
27-317-00	Due To/(From)>Fairview Management	402.00			402.00
28-127-00	Due To>Old Owner	26,572.00			26,572.00
30-000-00	Retained Earnings	(232,005.00)			(232,005.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	1,568.00			1,568.00
40-102-00	Room & Board Revenue>Medicare A	(2,053,561.00)			(2,053,561.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	37,008.00			37,008.00
40-104-00	Room & Board Revenue>Private	(659,065.00)			(659,065.00)
40-105-00	Room & Board Revenue>HMO	(110,869.00)			(110,869.00)
40-105-14	Room & Board Revenue>HMO>Sequester	1,063.00			1,063.00
40-109-00	Room & Board Revenue>Hospice	(85,562.00)			(85,562.00)
40-111-00	Room & Board Revenue>Medicaid	(4,641,290.00)			(4,641,290.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(24,856.00)			(24,856.00)
41-102-00	Pharmacy Rev>Medicare A	(143,606.00)			(143,606.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	143,606.00			143,606.00
42-102-00	PT Revenue>Medicare A	(273,007.00)			(273,007.00)
42-102-01	PT Revenue>Medicare A>C/A	273,007.00			273,007.00
42-103-00	PT Revenue>Medicare B	(67,654.00)			(67,654.00)
42-104-00	PT Revenue>Private	(3,424.00)			(3,424.00)
42-105-00	PT Revenue>HMO	(4,809.00)			(4,809.00)
42-105-01	PT Revenue>HMO>C/A	4,809.00			4,809.00
42-111-00	PT Revenue>Medicaid	(27,757.00)			(27,757.00)
42-111-01	PT Revenue>Medicaid>C/A	27,757.00			27,757.00
43-102-00	OT Revenue>Medicare A	(274,453.00)			(274,453.00)
43-102-01	OT Revenue>Medicare A>C/A	274,453.00			274,453.00
43-103-00	OT Revenue>Medicare B	(105,990.00)			(105,990.00)
43-104-00	OT Revenue>Private	(6,340.00)			(6,340.00)
43-105-00	OT Revenue>HMO	(5,232.00)			(5,232.00)
43-105-01	OT Revenue>HMO>C/A	5,232.00			5,232.00
43-111-00	OT Revenue>Medicaid	(53,900.00)			(53,900.00)
43-111-01	OT Revenue>Medicaid>C/A	53,900.00			53,900.00
44-102-00	ST Revenue>Medicare A	(26,421.00)			(26,421.00)
44-102-01	ST Revenue>Medicare A>C/A	26,421.00			26,421.00
44-103-00	ST Revenue>Medicare B	(22,232.00)			(22,232.00)
44-104-00	ST Revenue>Private	(1,004.00)			(1,004.00)
44-105-00	ST Revenue>HMO	(1,241.00)			(1,241.00)
44-105-01	ST Revenue>HMO>C/A	961.00			961.00
44-111-00	ST Revenue>Medicaid	(8,348.00)			(8,348.00)
44-111-01	ST Revenue>Medicaid>C/A	8,348.00			8,348.00
47-103-00	Other Ancillary Rev>Medicare B	(1,611.00)			(1,611.00)
47-111-00	Other Ancillary Rev>Medicaid	(223.00)			(223.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	223.00			223.00
51-160-00	Other Rev>Interest	(18.00)			(18.00)
51-818-00	Other Rev>Medical Records	(90.00)			(90.00)
52-102-00	Revenue Adjustments>Medicare A	(1.00)			(1.00)
52-104-00	Revenue Adjustments>Private	88.00			88.00
52-109-00	Revenue Adjustments>Hospice	505.00			505.00
52-111-00	Revenue Adjustments>Medicaid	(100,706.00)			(100,706.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
60-183-00	Nursing Expense>Supplies	83,452.00			83,452.00
60-204-00	Nursing Expense>Training & Education	105.00			105.00
60-205-00	Nursing Expense>Sanitation & Incineration	465.00			465.00
60-206-00	Nursing Expense>Clinical Services	15,055.00		(4,500.00)	10,555.00
			RJE - 1	(4,500.00)	
60-206-80	Nursing Expense>Clinical Services>Wages	14,904.00			14,904.00
60-207-00	Nursing Expense>Repairs & Maint	504.00			504.00
60-208-00	Nursing Expense>Equip-Rental	23,164.00			23,164.00
60-213-00	Nursing Expense>Transportation	6,433.00		(6,433.00)	0.00
			RJE - 5	(6,433.00)	
60-230-00	Nursing Expense>Data Processing	9,642.00			9,642.00
60-700-18	Nursing Expense>Contracted Service>RN	33,335.00			33,335.00
60-700-19	Nursing Expense>Contracted Service>LPN	11,210.00			11,210.00
60-700-20	Nursing Expense>Contracted Service>CNA	1,248.00			1,248.00
60-801-80	Nursing Expense>CNA>Wages	1,112,392.00			1,112,392.00
60-801-92	Nursing Expense>CNA>PTO Accrual	34,934.00			34,934.00
60-805-80	Nursing Expense>LPN>Wages	807,821.00			807,821.00
60-805-92	Nursing Expense>LPN>PTO Accrual	21,415.00			21,415.00
60-808-80	Nursing Expense>RN>Wages	49,889.00			49,889.00
60-808-92	Nursing Expense>RN>PTO Accrual	510.00			510.00
60-809-80	Nursing Expense>RN Supervisor>Wages	361,396.00			361,396.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	1,652.00			1,652.00
61-750-00	Nursing Admin Expense>Medical Director	42,000.00			42,000.00
61-811-80	Nursing Admin Expense>Director>Wages	123,412.00			123,412.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	7,106.00			7,106.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	120,205.00			120,205.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	2,248.00			2,248.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,515.00			71,515.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	37,850.00			37,850.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	2,047.00			2,047.00
61-880-00	Nursing Admin Expense>Payroll Taxes	260,795.00			260,795.00
61-881-00	Nursing Admin Expense>Workers Comp	101,399.00			101,399.00
61-882-00	Nursing Admin Expense>Health Insurance	22,645.00			22,645.00
61-883-00	Nursing Admin Expense>Other Benefits	553,863.00		(553,863.00)	0.00
			RJE - 3	(553,863.00)	
62-000-00	Pharmacy Expense	67.00			67.00
62-145-00	Pharmacy Expense>RX	152,272.00			152,272.00
62-222-00	Pharmacy Expense>OTC	4,502.00			4,502.00
62-700-00	Pharmacy Expense>Contracted Service	9,342.00			9,342.00
64-223-00	Other Ancillary Expense>Oxygen	5,487.00			5,487.00
64-224-00	Other Ancillary Expense>Lab	15,273.00			15,273.00
64-225-00	Other Ancillary Expense>Radiology	5,636.00			5,636.00
65-000-00	PT Expense	213,152.00			213,152.00
66-000-00	OT Expense	257,792.00			257,792.00
67-000-00	ST Expense	18,690.00			18,690.00
69-811-80	Social Services Expense>Director>Wages	6,282.00			6,282.00
69-830-80	Social Services Expense>Assistant>Wages	33,718.00			33,718.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	15.00			15.00
69-880-00	Social Services Expense>Payroll Taxes	3,832.00			3,832.00
69-881-00	Social Services Expense>Workers Comp	1,501.00			1,501.00
69-882-00	Social Services Expense>Health Insurance	325.00			325.00
69-883-00	Social Services Expense>Other Benefits	8,284.00		(8,284.00)	0.00
			RJE - 3	(8,284.00)	
70-177-00	Dietary Expense>Supplements	7,277.00			7,277.00
70-178-00	Dietary Expense>Food	155,588.00			155,588.00
70-183-00	Dietary Expense>Supplies	10,212.00			10,212.00
70-207-00	Dietary Expense>Repairs & Maint	969.00			969.00
70-811-80	Dietary Expense>Director>Wages	111,654.00			111,654.00
70-811-92	Dietary Expense>Director>PTO Accrual	5,145.00			5,145.00
70-831-80	Dietary Expense>Aide>Wages	203,982.00			203,982.00
70-831-92	Dietary Expense>Aide>PTO Accrual	7,662.00			7,662.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
70-832-80	Dietary Expense>Cook>Wages	107,208.00			107,208.00
70-832-92	Dietary Expense>Cook>PTO Accrual	2,189.00			2,189.00
70-833-80	Dietary Expense>Dietician>Wages	14,375.00			14,375.00
70-880-00	Dietary Expense>Payroll Taxes	42,684.00			42,684.00
70-881-00	Dietary Expense>Workers Comp	16,694.00			16,694.00
70-882-00	Dietary Expense>Health Insurance	3,688.00			3,688.00
70-883-00	Dietary Expense>Other Benefits	90,790.00		(90,790.00)	0.00
			RJE - 3	(90,790.00)	
71-178-00	Activity Expense>Food	757.00			757.00
71-183-00	Activity Expense>Supplies	1,101.00			1,101.00
71-700-00	Activity Expense>Contracted Service	3,200.00			3,200.00
71-811-80	Activity Expense>Director>Wages	57,532.00			57,532.00
71-811-92	Activity Expense>Director>PTO Accrual	968.00			968.00
71-831-80	Activity Expense>Aide>Wages	22,478.00			22,478.00
71-831-92	Activity Expense>Aide>PTO Accrual	2,470.00			2,470.00
71-880-00	Activity Expense>Payroll Taxes	7,751.00			7,751.00
71-881-00	Activity Expense>Workers Comp	3,068.00			3,068.00
71-882-00	Activity Expense>Health Insurance	697.00			697.00
71-883-00	Activity Expense>Other Benefits	16,494.00		(16,494.00)	0.00
			RJE - 3	(16,494.00)	
72-183-00	Housekeeping Expense>Supplies	12,592.00			12,592.00
72-831-80	Housekeeping Expense>Aide>Wages	216,756.00			216,756.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	3,944.00			3,944.00
73-183-00	Laundry Expense>Supplies	4,108.00			4,108.00
73-700-00	Laundry Expense>Contracted Service	82.00			82.00
73-831-80	Laundry Expense>Aide>Wages	75,534.00			75,534.00
73-831-92	Laundry Expense>Aide>PTO Accrual	1,212.00			1,212.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	28,325.00			28,325.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	10,947.00			10,947.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	2,485.00			2,485.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	59,563.00		(59,563.00)	0.00
			RJE - 3	(59,563.00)	
75-183-00	Maintenance Expense>Supplies	9,869.00			9,869.00
75-205-00	Maintenance Expense>Sanitation & Incineration	14,668.00			14,668.00
75-207-00	Maintenance Expense>Repairs & Maint	35,723.00			35,723.00
75-217-00	Maintenance Expense>Extermination	1,079.00			1,079.00
75-218-00	Maintenance Expense>Snow Removal	13,065.00			13,065.00
75-219-00	Maintenance Expense>Landscaping	4,095.00			4,095.00
75-220-00	Maintenance Expense>Fire Drill	7,798.00			7,798.00
75-700-00	Maintenance Expense>Contracted Service	27,759.00			27,759.00
75-811-80	Maintenance Expense>Director>Wages	56,491.00			56,491.00
75-811-92	Maintenance Expense>Director>PTO Accrual	2,384.00			2,384.00
75-829-80	Maintenance Expense>Staff>Wages	10,755.00			10,755.00
75-838-80	Maintenance Expense>Security Desk>Wages	38,934.00			38,934.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	3,233.00			3,233.00
75-880-00	Maintenance Expense>Payroll Taxes	10,595.00			10,595.00
75-881-00	Maintenance Expense>Workers Comp	4,120.00			4,120.00
75-882-00	Maintenance Expense>Health Insurance	941.00			941.00
75-883-00	Maintenance Expense>Other Benefits	22,307.00		(22,307.00)	0.00
			RJE - 3	(22,307.00)	
76-227-00	Utility Expense>Gas	19,088.00			19,088.00
76-228-00	Utility Expense>Electric	71,757.00			71,757.00
76-229-00	Utility Expense>Water/Sewer	13,189.00			13,189.00
80-101-00	Admin Expense>Provider Tax	448,154.00			448,154.00
80-142-00	Admin Expense>User Fee	76.00			76.00
80-162-00	Admin Expense>Insurance - General Liability & Other	42,292.00			42,292.00
80-163-00	Admin Expense>Insurance - EPLI	1,489.00			1,489.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	5,049.00			5,049.00
80-183-00	Admin Expense>Supplies	7,300.00			7,300.00
80-208-00	Admin Expense>Equip-Rental	1,157.00			1,157.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
80-209-00	Admin Expense>Postage	1,585.00			1,585.00
80-210-00	Admin Expense>Internet	1,380.00			1,380.00
80-230-00	Admin Expense>Data Processing	37,758.00			37,758.00
80-231-00	Admin Expense>Telephone	13,949.00		(1,218.00)	12,731.00
			RJE - 2	(1,218.00)	
80-232-00	Admin Expense>Cable TV	8,198.00			8,198.00
80-233-00	Admin Expense>Seminars	98.00		700.00	798.00
			RJE - 7	700.00	
80-234-00	Admin Expense>Licenses	3,060.00		(50.00)	3,010.00
			RJE - 8	(50.00)	
80-235-00	Admin Expense>Dues & Subscriptions	1,056.00		(1,050.00)	6.00
			RJE - 7	(1,050.00)	
80-236-00	Admin Expense>Travel	2,639.00			2,639.00
80-236-04	Admin Expense>Travel>Allowable	6,464.00			6,464.00
80-238-00	Admin Expense>Legal Fees	11,071.00		2,146.00	13,217.00
			RJE - 6	2,096.00	
			RJE - 8	50.00	
80-239-00	Admin Expense>Accounting Fees	73,088.00		(56,400.00)	16,688.00
			RJE - 4	(56,400.00)	
80-240-00	Admin Expense>Professional Fees	115,165.00		54,304.00	169,469.00
			RJE - 4	56,400.00	
			RJE - 6	(2,096.00)	
80-242-00	Admin Expense>Fines, Penalties & Settlements	27,006.00			27,006.00
80-243-00	Admin Expense>Late Fees	1,781.00			1,781.00
80-244-00	Admin Expense>Bank Fees	35,073.00			35,073.00
80-247-00	Admin Expense>Corporate Tax	380.00			380.00
80-249-00	Admin Expense>Recruiting	2,758.00			2,758.00
80-250-00	Admin Expense>Marketing & Advertising	9,603.00			9,603.00
80-251-00	Admin Expense>Bad Debt	15,607.00			15,607.00
80-700-00	Admin Expense>Contracted Service	26,192.00			26,192.00
80-811-80	Admin Expense>Director>Wages	73,794.00			73,794.00
80-812-80	Admin Expense>Assistant Director>Wages	(5,139.00)			(5,139.00)
80-812-92	Admin Expense>Assistant Director>PTO Accrual	2,717.00			2,717.00
80-839-80	Admin Expense>Admissions>Wages	56,715.00			56,715.00
80-839-92	Admin Expense>Admissions>PTO Accrual	610.00			610.00
80-840-80	Admin Expense>Business Office>Wages	102,398.00			102,398.00
80-840-92	Admin Expense>Business Office>PTO Accrual	1,153.00			1,153.00
80-842-80	Admin Expense>Marketing>Wages	34,557.00			34,557.00
80-880-00	Admin Expense>Payroll Taxes	25,148.00			25,148.00
80-881-00	Admin Expense>Workers Comp	9,877.00			9,877.00
80-882-00	Admin Expense>Health Insurance	2,215.00			2,215.00
80-883-00	Admin Expense>Other Benefits	53,994.00		(53,994.00)	0.00
			RJE - 3	(53,994.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		25,726.00	25,726.00
			RJE - 3	25,726.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00		1,552.00	1,552.00
			RJE - 3	1,552.00	
85-255-79	Employee Benefits Expense>Pension>Union	0.00		199,578.00	199,578.00
			RJE - 3	199,578.00	
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		564,860.00	564,860.00
			RJE - 3	564,860.00	
91-121-00	Property Expense>Rent	170,052.00			170,052.00
91-161-00	Property Expense>RE Taxes	64,968.00			64,968.00
91-261-00	Property Expense>Personal Prop Taxes	675.00			675.00
92-000-00	Depreciation Expense	23,027.00			23,027.00
93-000-00	Amortization Expense	5,328.00			5,328.00
94-000-00	Interest Expense	43,664.00			43,664.00
Marcum 101	Dentist	0.00		4,500.00	4,500.00
			RJE - 1	4,500.00	
Marcum 102	Cell Phone	0.00		1,218.00	1,218.00
			RJE - 2	1,218.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Marcum 107	Ambulance	0.00		6,433.00	6,433.00
			RJE - 5	6,433.00	
Marcum 108	Holiday Party	0.00		3,770.00	3,770.00
			RJE - 3	3,770.00	
Marcum 109	Employee Relations	0.00		1,225.00	1,225.00
			RJE - 3	1,225.00	
Marcum 110	Employee Food	0.00		313.00	313.00
			RJE - 3	313.00	
Marcum 112	Discriminatory Bonus	0.00		7,500.00	7,500.00
			RJE - 3	7,500.00	
Marcum 114	Cobra Insurance	0.00		750.00	750.00
			RJE - 3	750.00	
Marcum 115	720 Tax Form	0.00		21.00	21.00
			RJE - 3	21.00	
Marcum 116	Chamber Dues	0.00		350.00	350.00
			RJE - 7	350.00	
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: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE 9/30/2018	FINAL 9/30/2018
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	73,794.00		0.00	73,794.00
80-812-80	Admin Expense>Assistant Director>Wages	(5,139.00)		0.00	(5,139.00)
80-812-92	Admin Expense>Assistant Director>PTO Accrual	2,717.00		0.00	2,717.00
Subtotal [2]	Administrators	71,372.00		0.00	71,372.00
Subgroup : [4]	Other Administrative Salaries				
75-838-80	Maintenance Expense>Security Desk>Wages	38,934.00		0.00	38,934.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	3,233.00		0.00	3,233.00
80-840-80	Admin Expense>Business Office>Wages	102,398.00		0.00	102,398.00
80-840-92	Admin Expense>Business Office>PTO Accrual	1,153.00		0.00	1,153.00
Subtotal [4]	Other Administrative Salaries	145,718.00		0.00	145,718.00
Subgroup : [5A]	Head Dietitian				
70-833-80	Dietary Expense>Dietician>Wages	14,375.00		0.00	14,375.00
Subtotal [5A]	Head Dietitian	14,375.00		0.00	14,375.00
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	111,654.00		0.00	111,654.00
70-811-92	Dietary Expense>Director>PTO Accrual	5,145.00		0.00	5,145.00
Subtotal [5B]	Food Service Supervisor	116,799.00		0.00	116,799.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	203,982.00		0.00	203,982.00
70-831-92	Dietary Expense>Aide>PTO Accrual	7,662.00		0.00	7,662.00
70-832-80	Dietary Expense>Cook>Wages	107,208.00		0.00	107,208.00
70-832-92	Dietary Expense>Cook>PTO Accrual	2,189.00		0.00	2,189.00
Subtotal [5C]	Dietary Workers	321,041.00		0.00	321,041.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	216,756.00		0.00	216,756.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	3,944.00		0.00	3,944.00
Subtotal [6B]	Other Housekeeping Workers	220,700.00		0.00	220,700.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	56,491.00		0.00	56,491.00
75-811-92	Maintenance Expense>Director>PTO Accrual	2,384.00		0.00	2,384.00
Subtotal [7A]	Engineer or Chief of Maintenance	58,875.00		0.00	58,875.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	10,755.00		0.00	10,755.00
Subtotal [7B]	Other Maintenance Workers	10,755.00		0.00	10,755.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	75,534.00		0.00	75,534.00
73-831-92	Laundry Expense>Aide>PTO Accrual	1,212.00		0.00	1,212.00
Subtotal [8B]	Other Laundry Workers	76,746.00		0.00	76,746.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wages	123,412.00		0.00	123,412.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	7,106.00		0.00	7,106.00
Subtotal [12A]	Director of Nurses/Assistant Director	130,518.00		0.00	130,518.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	49,889.00		0.00	49,889.00
60-808-92	Nursing Expense>RN>PTO Accrual	510.00		0.00	510.00
60-809-80	Nursing Expense>RN Supervisor>Wages	361,396.00		0.00	361,396.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	1,652.00		0.00	1,652.00
Subtotal [12B1]	RNs - Direct Care	413,447.00		0.00	413,447.00
Subgroup : [12B2]	RNs - Administrative				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	120,205.00		0.00	120,205.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	2,248.00		0.00	2,248.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,515.00		0.00	71,515.00

61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	37,850.00	0.00	37,850.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	2,047.00	0.00	2,047.00
Subtotal [12B2]	RNs - Administrative	233,865.00	0.00	233,865.00
Subgroup : [12C1]	LPNs - Direct Care			
60-805-80	Nursing Expense>LPN>Wages	807,821.00	0.00	807,821.00
60-805-92	Nursing Expense>LPN>PTO Accrual	21,415.00	0.00	21,415.00
Subtotal [12C1]	LPNs - Direct Care	829,236.00	0.00	829,236.00
Subgroup : [12D]	Aides and Attendants			
60-801-80	Nursing Expense>CNA>Wages	1,112,392.00	0.00	1,112,392.00
60-801-92	Nursing Expense>CNA>PTO Accrual	34,934.00	0.00	34,934.00
Subtotal [12D]	Aides and Attendants	1,147,326.00	0.00	1,147,326.00
Subgroup : [12H]	Recreation Workers			
71-811-80	Activity Expense>Director>Wages	57,532.00	0.00	57,532.00
71-811-92	Activity Expense>Director>PTO Accrual	968.00	0.00	968.00
71-831-80	Activity Expense>Aide>Wages	22,478.00	0.00	22,478.00
71-831-92	Activity Expense>Aide>PTO Accrual	2,470.00	0.00	2,470.00
Subtotal [12H]	Recreation Workers	83,448.00	0.00	83,448.00
Subgroup : [12M]	Social Workers/Case Management			
69-811-80	Social Services Expense>Director>Wages	6,282.00	0.00	6,282.00
69-830-80	Social Services Expense>Assistant>Wages	33,718.00	0.00	33,718.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	15.00	0.00	15.00
Subtotal [12M]	Social Workers/Case Management	40,015.00	0.00	40,015.00
Subgroup : [12N]	Marketing			
80-842-80	Admin Expense>Marketing>Wages	34,557.00	0.00	34,557.00
Subtotal [12N]	Marketing	34,557.00	0.00	34,557.00
Subgroup : [12O]	Other			
60-206-80	Nursing Expense>Clinical Services>Wages	14,904.00	0.00	14,904.00
80-839-80	Admin Expense>Admissions>Wages	56,715.00	0.00	56,715.00
80-839-92	Admin Expense>Admissions>PTO Accrual	610.00	0.00	610.00
Subtotal [12O]	Other	72,229.00	0.00	72,229.00
Total [10-A]	Salaries and Wages	4,021,022.00	0.00	4,021,022.00
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
Subgroup : [3]	Pharmacist			
62-700-00	Pharmacy Expense>Contracted Service	9,342.00	0.00	9,342.00
Subtotal [3]	Pharmacist	9,342.00	0.00	9,342.00
Subgroup : [5A]	PT - Resident Care			
65-000-00	PT Expense	213,152.00	0.00	213,152.00
Subtotal [5A]	PT - Resident Care	213,152.00	0.00	213,152.00
Subgroup : [8A]	Medical Director			
61-750-00	Nursing Admin Expense>Medical Director	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	18,690.00	0.00	18,690.00
Subtotal [9A]	ST - Resident Care	18,690.00	0.00	18,690.00
Subgroup : [10A]	OT - Resident Care			
66-000-00	OT Expense	257,792.00	0.00	257,792.00
Subtotal [10A]	OT - Resident Care	257,792.00	0.00	257,792.00
Subgroup : [11A1]	RN's - Direct Care			
60-700-18	Nursing Expense>Contracted Service>RN	33,335.00	0.00	33,335.00
Subtotal [11A1]	RN's - Direct Care	33,335.00	0.00	33,335.00
Subgroup : [11B1]	LPN's - Direct Care			
60-700-19	Nursing Expense>Contracted Service>LPN	11,210.00	0.00	11,210.00
Subtotal [11B1]	LPN's - Direct Care	11,210.00	0.00	11,210.00

RJE - 1

Subgroup : [11C]	Aides			
60-700-20	Nursing Expense>Contracted Service>CNA	1,248.00	0.00	1,248.00
Subtotal [11C]	Aides	1,248.00	0.00	1,248.00
Subgroup : [12]	Other			
60-206-00	Nursing Expense>Clinical Services	15,055.00	(4,500.00)	10,555.00
Subtotal [12]	Other	15,055.00	(4,500.00)	10,555.00
Total [13-B]	Professional Fees	601,824.00	0.00	601,824.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
61-881-00	Nursing Admin Expense>Workers Comp	101,399.00	0.00	101,399.00
69-881-00	Social Services Expense>Workers Comp	1,501.00	0.00	1,501.00
70-881-00	Dietary Expense>Workers Comp	16,694.00	0.00	16,694.00
71-881-00	Activity Expense>Workers Comp	3,068.00	0.00	3,068.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	10,947.00	0.00	10,947.00
75-881-00	Maintenance Expense>Workers Comp	4,120.00	0.00	4,120.00
80-881-00	Admin Expense>Workers Comp	9,877.00	0.00	9,877.00
Subtotal [1A1]	Workmen's Compensation	147,606.00	0.00	147,606.00
Subgroup : [1A4]	Social Security (FICA)			
61-880-00	Nursing Admin Expense>Payroll Taxes	260,795.00	0.00	260,795.00
69-880-00	Social Services Expense>Payroll Taxes	3,832.00	0.00	3,832.00
70-880-00	Dietary Expense>Payroll Taxes	42,684.00	0.00	42,684.00
71-880-00	Activity Expense>Payroll Taxes	7,751.00	0.00	7,751.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	28,325.00	0.00	28,325.00
75-880-00	Maintenance Expense>Payroll Taxes	10,595.00	0.00	10,595.00
80-880-00	Admin Expense>Payroll Taxes	25,148.00	0.00	25,148.00
Subtotal [1A4]	Social Security (FICA)	379,130.00	0.00	379,130.00
Subgroup : [1A5]	Health Insurance			
61-882-00	Nursing Admin Expense>Health Insurance	22,645.00	0.00	22,645.00
69-882-00	Social Services Expense>Health Insurance	325.00	0.00	325.00
70-882-00	Dietary Expense>Health Insurance	3,688.00	0.00	3,688.00
71-882-00	Activity Expense>Health Insurance	697.00	0.00	697.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	2,485.00	0.00	2,485.00
75-882-00	Maintenance Expense>Health Insurance	941.00	0.00	941.00
80-882-00	Admin Expense>Health Insurance	2,215.00	0.00	2,215.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00	564,860.00	564,860.00
Subtotal [1A5]	Health Insurance	32,996.00	564,860.00	597,856.00
Subgroup : [1A7]	Pensions			
85-255-79	Employee Benefits Expense>Pension>Union	0.00	199,578.00	199,578.00
Subtotal [1A7]	Pensions	0.00	199,578.00	199,578.00
Subgroup : [1A9]	Other			
61-883-00	Nursing Admin Expense>Other Benefits	553,863.00	(553,863.00)	0.00
69-883-00	Social Services Expense>Other Benefits	8,284.00	(8,284.00)	0.00
70-883-00	Dietary Expense>Other Benefits	90,790.00	(90,790.00)	0.00
71-883-00	Activity Expense>Other Benefits	16,494.00	(16,494.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	59,563.00	(59,563.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	22,307.00	(22,307.00)	0.00
80-883-00	Admin Expense>Other Benefits	53,994.00	(53,994.00)	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	25,726.00	25,726.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	1,552.00	1,552.00
Marcum 115	720 Tax Form	0.00	21.00	21.00
Subtotal [1A9]	Other	805,295.00	(777,996.00)	27,299.00
Subgroup : [1C]	Bad Debts			

80-251-00	Admin Expense>Bad Debt	15,607.00	0.00	15,607.00
Subtotal [1C]	Bad Debts	15,607.00	0.00	15,607.00
Subgroup : [1D]	Accounting and Auditing			
80-239-00	Admin Expense>Accounting Fees	73,088.00	(56,400.00)	16,688.00
Subtotal [1D]	Accounting and Auditing	73,088.00	(56,400.00)	16,688.00
Subgroup : [1E]	Legal			
80-238-00	Admin Expense>Legal Fees	11,071.00	2,146.00	13,217.00
Subtotal [1E]	Legal	11,071.00	2,146.00	13,217.00
Subgroup : [1G]	Office Supplies			
80-183-00	Admin Expense>Supplies	7,300.00	0.00	7,300.00
80-208-00	Admin Expense>Equip-Rental	1,157.00	0.00	1,157.00
Subtotal [1G]	Office Supplies	8,457.00	0.00	8,457.00
Subgroup : [1H1]	Telephone and Telegraph			
80-231-00	Admin Expense>Telephone	13,949.00	(1,218.00)	12,731.00
Subtotal [1H1]	Telephone and Telegraph	13,949.00	(1,218.00)	12,731.00
Subgroup : [1H2]	Cellular Phones and Beepers			
Marcum 102	Cell Phone	0.00	1,218.00	1,218.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	1,218.00	1,218.00
Subgroup : [1J]	Corporation Business Taxes			
80-247-00	Admin Expense>Corporate Tax	380.00	0.00	380.00
Subtotal [1J]	Corporation Business Taxes	380.00	0.00	380.00
Subgroup : [1K3]	Resident Day User Fee			
80-101-00	Admin Expense>Provider Tax	448,154.00	0.00	448,154.00
80-142-00	Admin Expense>User Fee	76.00	0.00	76.00
Subtotal [1K3]	Resident Day User Fee	448,230.00	0.00	448,230.00
Total [15]	Expenditures Other than Salaries	1,935,809.00	(67,812.00)	1,867,997.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1]	Resident Travel and Entertainment			
60-213-00	Nursing Expense>Transportation	6,433.00	(6,433.00)	0.00
Subtotal [1]	Resident Travel and Entertainment	6,433.00	(6,433.00)	0.00
Subgroup : [2]	Holiday Parties for Staff			
Marcum 108	Holiday Party	0.00	3,770.00	3,770.00
Subtotal [2]	Holiday Parties for Staff	0.00	3,770.00	3,770.00
Subgroup : [4]	Employee Travel			
80-236-00	Admin Expense>Travel	2,639.00	0.00	2,639.00
80-236-04	Admin Expense>Travel>Allowable	6,464.00	0.00	6,464.00
Subtotal [4]	Employee Travel	9,103.00	0.00	9,103.00
Subgroup : [5]	Education Expense			
60-204-00	Nursing Expense>Training & Education	105.00	0.00	105.00
80-233-00	Admin Expense>Seminars	98.00	700.00	798.00
Subtotal [5]	Education Expense	203.00	700.00	903.00
Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	2,758.00	0.00	2,758.00
Subtotal [M1]	Advertising Help Wanted	2,758.00	0.00	2,758.00
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	9,603.00	0.00	9,603.00
Subtotal [M3]	Advertising Other	9,603.00	0.00	9,603.00
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	1,585.00	0.00	1,585.00
Subtotal [M7]	Postage	1,585.00	0.00	1,585.00

Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
80-235-00	Admin Expense>Dues & Subscriptions	1,056.00	(1,050.00)	6.00
			(1,050.00)	
Subtotal [M8]	Dues and Membership Fees to Professional Associati	1,056.00	(1,050.00)	6.00
Subgroup : [M8A]	Dues to Chamber of Commerce			
Marcum 116	Chamber Dues	0.00	350.00	350.00
			350.00	
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	350.00	350.00
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	37,758.00	0.00	37,758.00
80-240-00	Admin Expense>Professional Fees	115,165.00	54,304.00	169,469.00
			56,400.00	
80-700-00	Admin Expense>Contracted Service	26,192.00	(2,096.00)	26,192.00
			0.00	
Subtotal [M11]	Services Provided by Contract	180,495.00	54,304.00	234,799.00
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	3,060.00	(50.00)	3,010.00
			(50.00)	
80-242-00	Admin Expense>Fines, Penalties & Settlements	27,006.00	0.00	27,006.00
80-243-00	Admin Expense>Late Fees	1,781.00	0.00	1,781.00
80-244-00	Admin Expense>Bank Fees	35,073.00	0.00	35,073.00
Marcum 109	Employee Relations	0.00	1,225.00	1,225.00
			1,225.00	
Marcum 110	Employee Food	0.00	313.00	313.00
			313.00	
Marcum 112	Discriminatory Bonus	0.00	7,500.00	7,500.00
			7,500.00	
Marcum 114	Cobra Insurance	0.00	750.00	750.00
			750.00	
Subtotal [M13]	Other	66,920.00	9,738.00	76,658.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. an	278,156.00	61,379.00	339,535.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	7,277.00	0.00	7,277.00
70-178-00	Dietary Expense>Food	155,588.00	0.00	155,588.00
71-178-00	Activity Expense>Food	757.00	0.00	757.00
Subtotal [2A1]	Raw Food	163,622.00	0.00	163,622.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	10,212.00	0.00	10,212.00
Subtotal [2A2]	Non-Food Supplies	10,212.00	0.00	10,212.00
Total [18]	Dietary Basis for Allocation of Costs	173,834.00	0.00	173,834.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3B]	Purchased Services			
73-700-00	Laundry Expense>Contracted Service	82.00	0.00	82.00
Subtotal [3B]	Purchased Services	82.00	0.00	82.00
Subgroup : [3C]	Other			
73-183-00	Laundry Expense>Supplies	4,108.00	0.00	4,108.00
Subtotal [3C]	Other	4,108.00	0.00	4,108.00
Total [19]	Laundry-Basis for Allocation of Costs	4,190.00	0.00	4,190.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4C]	Other			
72-183-00	Housekeeping Expense>Supplies	12,592.00	0.00	12,592.00
Subtotal [4C]	Other	12,592.00	0.00	12,592.00
Subgroup : [5A2]	Purchased from			
62-000-00	Pharmacy Expense	67.00	0.00	67.00
62-145-00	Pharmacy Expense>RX	152,272.00	0.00	152,272.00
Subtotal [5A2]	Purchased from	152,339.00	0.00	152,339.00
Subgroup : [5B]	Medicine Cabinet Drugs			

62-222-00	Pharmacy Expense>OTC	4,502.00	0.00	4,502.00
Subtotal [5B]	Medicine Cabinet Drugs	4,502.00	0.00	4,502.00
Subgroup : [5D]	Ambulance/Limousine			
Marcum 107	Ambulance	0.00	6,433.00	6,433.00
			6,433.00	
Subtotal [5D]	Ambulance/Limousine	0.00	6,433.00	6,433.00
Subgroup : [5E2]	Oxygen - Other			
64-223-00	Other Ancillary Expense>Oxygen	5,487.00	0.00	5,487.00
Subtotal [5E2]	Oxygen - Other	5,487.00	0.00	5,487.00
Subgroup : [5F]	X-Rays and related radiological			
64-225-00	Other Ancillary Expense>Radiology	5,636.00	0.00	5,636.00
Subtotal [5F]	X-Rays and related radiological	5,636.00	0.00	5,636.00
Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	15,273.00	0.00	15,273.00
Subtotal [5H]	Laboratory	15,273.00	0.00	15,273.00
Subgroup : [5I]	Recreation			
71-183-00	Activity Expense>Supplies	1,101.00	0.00	1,101.00
71-700-00	Activity Expense>Contracted Service	3,200.00	0.00	3,200.00
80-232-00	Admin Expense>Cable TV	8,198.00	0.00	8,198.00
Subtotal [5I]	Recreation	12,499.00	0.00	12,499.00
Subgroup : [5L]	Other			
60-183-00	Nursing Expense>Supplies	83,452.00	0.00	83,452.00
60-205-00	Nursing Expense>Sanitation & Incineration	465.00	0.00	465.00
60-208-00	Nursing Expense>Equip-Rental	23,164.00	0.00	23,164.00
60-230-00	Nursing Expense>Data Processing	9,642.00	0.00	9,642.00
Subtotal [5L]	Other	116,723.00	0.00	116,723.00
Total [20]	Housekeeping and Resident Care Basis for Allocation	325,051.00	6,433.00	331,484.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
60-207-00	Nursing Expense>Repairs & Maint	504.00	0.00	504.00
70-207-00	Dietary Expense>Repairs & Maint	969.00	0.00	969.00
75-207-00	Maintenance Expense>Repairs & Maint	35,723.00	0.00	35,723.00
Subtotal [6A]	Repairs and Maintenance	37,196.00	0.00	37,196.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	19,088.00	0.00	19,088.00
Subtotal [6B]	Heat	19,088.00	0.00	19,088.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	71,757.00	0.00	71,757.00
Subtotal [6C]	Light & Power	71,757.00	0.00	71,757.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	13,189.00	0.00	13,189.00
Subtotal [6D]	Water	13,189.00	0.00	13,189.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	9,869.00	0.00	9,869.00
75-205-00	Maintenance Expense>Sanitation & Incineration	14,668.00	0.00	14,668.00
75-217-00	Maintenance Expense>Extermination	1,079.00	0.00	1,079.00
75-218-00	Maintenance Expense>Snow Removal	13,065.00	0.00	13,065.00
75-219-00	Maintenance Expense>Landscaping	4,095.00	0.00	4,095.00
75-220-00	Maintenance Expense>Fire Drill	7,798.00	0.00	7,798.00
75-700-00	Maintenance Expense>Contracted Service	27,759.00	0.00	27,759.00
Subtotal [6F]	Other	78,333.00	0.00	78,333.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	23,027.00	0.00	23,027.00
Subtotal [7D]	Movable Equipment	23,027.00	0.00	23,027.00
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			

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at Torrington, LLC**
 Period Ending: **9/30/2018**
 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	Dental	E.10	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	E.01	1,218.00	
80-231-00	Admin Expense>Telephone			1,218.00
Total			1,218.00	1,218.00
Reclassifying Journal Entries JE # 3				
To reclass other employee benefits				
85-200-79	Employee Benefits Expense>Training Fund>Union	E.04	25,726.00	
85-245-00	Employee Benefits Expense>Background Checks		1,552.00	
85-255-79	Employee Benefits Expense>Pension>Union		199,578.00	
85-260-79	Employee Benefits Expense>Welfare>Union		564,860.00	
Marcum 108	Holiday Party		3,770.00	
Marcum 109	Employee Relations		1,225.00	
Marcum 110	Employee Food		313.00	
Marcum 112	Discriminatory Bonus		7,500.00	
Marcum 114	Cobra Insurance		750.00	
Marcum 115	720 Tax Form		21.00	
61-883-00	Nursing Admin Expense>Other Benefits			553,863.00
69-883-00	Social Services Expense>Other Benefits			8,284.00
70-883-00	Dietary Expense>Other Benefits			90,790.00
71-883-00	Activity Expense>Other Benefits			16,494.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			59,563.00
75-883-00	Maintenance Expense>Other Benefits			22,307.00
80-883-00	Admin Expense>Other Benefits			53,994.00
Total			806,296.00	808,296.00
Reclassifying Journal Entries JE # 4				
To reclass Professional expenses to the correct line of the cost report				
80-240-00	Admin Expense>Professional Fees	E.02	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 ambulance costs to the correct line of the cost report				
Marcum 107	Ambulance	N.01a	6,433.00	
60-213-00	Nursing Expense>Transportation			6,433.00
Total			6,433.00	6,433.00
Reclassifying Journal Entries JE # 6				
To reclass Legal fees out of professional fees				
80-238-00	Admin Expense>Legal Fees	E.13	2,096.00	
80-240-00	Admin Expense>Professional Fees			2,096.00
Total			2,096.00	2,096.00
Reclassifying Journal Entries JE # 7				
To reclass Seminars & Chamber dues to correct line of cost report				
80-233-00	Admin Expense>Seminars	E.08	700.00	
Marcum 116	Chamber Dues		350.00	
80-235-00	Admin Expense>Dues & Subscriptions			1,050.00
Total			1,050.00	1,050.00
Reclassifying Journal Entries JE # 8				
To reclass legal fees from Licenses				
80-238-00	Admin Expense>Legal Fees	E.08	50.00	
80-234-00	Admin Expense>Licenses			50.00
Total			50.00	50.00
Total Reclassifying Journal Entries			877,042.00	877,042.00
Total All Journal Entries			877,042.00	877,042.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/29/2019
 Run Date: 1/29/2019

Provider Name: RegalCare at Torrington, LLC
 Provider Number: 000009621
 Period Ended: 9/30/18

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: