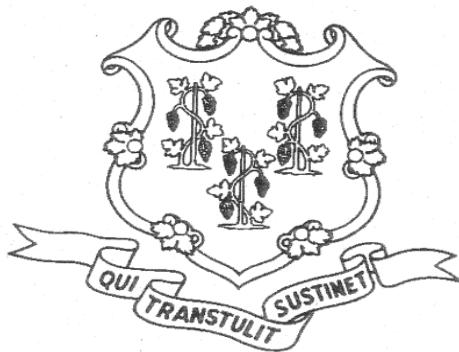


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

| | |
|---|---|
| Name of Facility (as licensed) Regency House of Wallingford, Inc. | |
| Address (No. & Street, City, State, Zip Code) 181 East Main Street, Wallingford, CT 06492 | |
| Type of Facility | |
| <input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify) |
| Report for Year Beginning 10/1/2019 | Report for Year Ending 9/30/2020 |

| | | | | |
|------------------|----------------|------|-----------|------------------------------|
| License Numbers: | CCNH 2072-C | RHNS | (Specify) | Medicare Provider 07-5261 |
|------------------|----------------|------|-----------|------------------------------|

| | | | |
|----------------------------|--------------|------|---------|
| Medicaid Provider Numbers: | CCNH 9084 | RHNS | ICF-IID |
|----------------------------|--------------|------|---------|

For Department Use Only

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

General Information

| | | | | |
|--|-----------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed) Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | 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 Regency House of Wallingford, Inc. [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

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

{a} Subject to Desk Audit

| | | | |
|--|------|--|----------------------|
| Signed (Administrator) | Date | Signed (Owner) | Date |
| Printed Name (Administrator) David Bond | | Printed Name (Owner) Marvin J. Ostreicher | |
| Subscribed and Sworn to before me: | Date | Signed (Notary Public) | Comm. Expires / / |
| Address of Notary Public | | | |

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | | Page 1A | of 37 |
|--|------------------------------|------------------|-------------------|-----------------|
| Name of Facility Regency House of Wallingford, Inc. | Period Covered: | | From 10/1/2019 | To 9/30/2020 |
| Address of Facility 181 East Main Street, Wallingford, CT 06492 | | | | |
| Report Prepared By Marcum LLP | Phone Number 203-781-9600 | Date 2/8/2021 | | |
| 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 203-265-1661 | Report for Year Ended 9/30/2020 | Page 2 | of 37 |
| Name of Facility (as shown on license) Regency House of Wallingford, Inc. | Address (No. & Street, City, State, Zip) 181 East Main Street, Wallingford, CT 06492 | | | |
| License Numbers: CCNH 2072-C | RHNS | (Specify) | | Medicare Provider No. 07-5261 |
| Type of Facility (Check appropriate box(es)) | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify) | | | | |
| Type of Ownership (Check appropriate box) | | | | |
| <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" 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 David Bond | | Nursing Home Administrator's License No.: | 1349 | |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility. | | | | |
| Name N/A | | License No.: | | |
| | | | | |
| | | | | |
| | | | | |

General Information and Questionnaire

Partners/Members

General Information and Questionnaire
Corporate Owners

| | | | |
|--|--|--------------------------------------|-------------------------|
| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | Page of 3A 37 |
| If this facility is owned or operated as a corporation, provide the following information: | | | |
| Legal Name of Corporation Regency House of Wallingford, Inc. | Business Address 181 East Main Street, Wallingford, CT 06492 | State(s) in Which Incorporated CT | |
| Name of Directors, Officers | Business Address | Title | No. Shares Held by Each |
| M.J. Ostreicher | 181 Wildacare Ave Lawrence, NY 11559 | President | 67.5 |
| B. Bokow | 722 Almont Road Far Rockaway, NY 11691 | Secretary | 10 |
| A. Zitter | 9 Dogwood Lane Lawrence, NY 11559 | Director | 22.5 |
| | | | |
| | | | |
| Names of Stockholders Owning at Least 10% of Shares | | | |
| M.J. Ostreicher | 181 Wildacare Ave Lawrence, NY 11559 | President | 67.5 |
| B. Bokow | 722 Almont Road Far Rockaway, NY 11691 | Secretary | 10 |
| A. Zitter | 9 Dogwood Lane Lawrence, NY 11559 | Director | 22.5 |
| | | | |
| | | | |

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

| | | | | |
|--|-----------------------|------------------------------------|------------|----------|
| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | 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 Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | | | Page 4 | of 37 | | |
|---|--|---|----------------------------------|--|---|-------------------|----------------------------------|--|
| Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? | | | | <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report. | | | | |
| Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? | | | | <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information: | | | | |
| Name of Related Individual or Company | Business Address | Also Provides Goods/Services to Non-Related Parties | | | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party | |
| | | Yes | No | %** | | | | Description of Goods/Services Provided |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | <input type="radio"/> | <input checked="" type="radio"/> | | Consulting Fees | Pg. 16 / M12 | 22,674 | 22,674 |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | <input type="radio"/> | <input checked="" type="radio"/> | | Interest | Pg. 27 / Line 12d | 4,906 | 4,906 |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | <input type="radio"/> | <input checked="" type="radio"/> | | COVID Expenses | Various | 32,940 | 32,940 |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | <input type="radio"/> | <input checked="" type="radio"/> | | Shared Expenses | Pg 16 / Line m12 | 587,454 | 587,454 |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | <input type="radio"/> | <input checked="" type="radio"/> | | Rent | Pg 16 / Line m12 | 12,239 | 12,239 |
| Preferred Therapy Solutions | 850 Silas Deane Hwy Wethersfield, CT 06109 | <input type="radio"/> | <input checked="" type="radio"/> | | PT, OT, ST Services/ IV Nursing Consultant | Various | 853,829 | 822,494 |
| 850 SILAS DEANE | 850 Silas Deane Hwy Wethersfield, CT 06109 | <input type="radio"/> | <input checked="" type="radio"/> | | Rent | Pg 16 / Line m12 | 1,971 | 1,971 |
| NOA DIAGNOSTICS | 6851 Jericho Tpke, Suite 150 Syosset, NY 11791 | <input type="radio"/> | <input checked="" type="radio"/> | | Radiology | Pg 20 / Line 5f | 42,912 | 39,322 |
| See Attached for Continued List | Various | <input type="radio"/> | <input checked="" type="radio"/> | | Various | Various | 2,605,415 | 2,546,584 |

* Use additional sheets if necessary.

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

| Name of Facility Regency House Nuring & Rehab | | License No. 2072-C | | | Report for Year Ended 9/30/2020 | | | Page 4a | of 37 |
|--|---|--|----------------------------------|------|--|---|------------------|--|----------|
| 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 | % ** | | | | | |
| PROCARE LTC PHARMACY OF CT | 1492 Highland Ave Cheshire CT 06410 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Drugs/OTC/RX Consulting | Various | 553,491 | 494,660 | |
| National HealthCare Associates-Aetna | 850 Silas Deane Hwy Wethersfield, CT 06109 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Health Insurance | Page 15 / Line 1a5 | 751,491 | 751,491 | |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Bank Charges | Page 16 / Line m13 | 27,753 | 27,753 | |
| WALLINGFORD REALTY CO | 20 EAST SUNRISE HIGHWAY VALLEY STREAM NY 11581 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Facility Lease | Page 22 / Line 9 | 1,128,000 | ***1,128,000 | |
| MILFORD HEALTH CARE | 195 PLATT ST MILFORD, CT 06460 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Consulting HR | Page 16 / Line m11 | 18,521 | 18,521 | |
| PREFERRED PROFESSIONAL SERVICES | 850 Silas Deane Hwy, Wethersfield, CT 06109 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Nursing Agency | | 126,159 | 126,159 | |

* Use additional sheets if necessary.

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

***N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

General Information and Questionnaire

Basis for Allocation of Costs

| | | | | |
|--|-----------------------|------------------------------------|-----------|----------|
| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | Page 5 | of 37 |
|--|-----------------------|------------------------------------|-----------|----------|

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

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

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

1. In the preparation of this Report, were all costs allocated as required? 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 | | License No. | | Report for Year Ended | | | Page of |
|--|---|----------------------------------|-----------------------------|-------------------------------------|---------------------|------------------------------|--|
| Regency House of Wallingford, Inc. | | 2072-C | | 9/30/2020 | | | 6 37 |
| Name and Address of Lessor | Related * to Owners, Operators, Officers | | Description of Items Leased | Date of Lease** | Term of Lease | Annual Amount of Lease | Amount Claimed |
| | Yes | No | | | | | |
| Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230 | <input type="radio"/> | <input checked="" type="radio"/> | Computer Equipment | 10/01/08 | 60 Months / Ongoing | 2,930 | 2,930 |
| Wescom Solutions, PO Box 674802, Detroit, MI 48267 | <input type="radio"/> | <input checked="" type="radio"/> | Software | Ongoing | Ongoing | 38,109 | 38,109 |
| Mail Finance, PO Box 45840, San Francisco, CA 94145-0840 | <input type="radio"/> | <input checked="" type="radio"/> | Mailing Machine | 03/15/15 | 36 Months | 490 | 490 |
| De Lage Landen PO Box 41602, Philadelphia, PA 19101-1602 | <input type="radio"/> | <input checked="" type="radio"/> | Copier | 07/01/18 | 39 Months | 6,862 | 6,862 |
| Lexus Financial PO Box 4102 Carol Stream IL, 60197-020562UNO15 | <input type="radio"/> | <input checked="" type="radio"/> | Auto Lease | 03/14/16 | 39 Months | 6,019 | 6,019 |
| | <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 ? | | <input type="radio"/> Yes | | <input checked="" type="radio"/> No | | Total *** | 54,410 |

* 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 Regency House of Wallingford, Inc | License No. 2072-C | Report for Year Ended 9/30/2020 | 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 Yes If "No," explain.
previous period? No

N/A

Independent Accounting Firm

| | |
|---|---|
| Name of Accounting Firm 1 Marcum LLP 2 3 4 | Address (No. & Street, City, State, Zip Code) 185 Asylum st Hartford, CT 06103 |
|---|---|

Services Provided by This Firm (*describe fully*)

| | |
|---|--|
| 1 Compilation, preparation of Medicare and Medicaid cost reports and YE tax services | \$ 36,919 |
| 2 | \$ |
| 3 | \$ |
| 4 | \$ |
| | Charge for Services Provided \$ 36,919 |

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

Yes No |Page 15, Line 1d

Legal Services Information

| | |
|--|---|
| Name of Legal Firm or Independent Attorney 1 MURTHA CULLINA 2 BYRNE, COSTELLO & PICKARD PC 3 ROGIN NASSAU, LLC 4 BERCHEM & MOSES, P.C. 5 See Attached for Continued List | Telephone Number 203-772-7700 315-474-6448 860-256-6300 203-783-1200 Various |
|--|---|

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

| | |
|--|--|
| 1 265 Church St New Haven, CT 06510 | |
| 2 100 Madison St Syracuse, NY 13202 | |
| 3 185 Asylum St Hartford, CT 06103 | |
| 4 75 Broad St Milford, CT 06460 | |
| 5 Various | |

Services Provided by This Firm (*describe fully*)

| | |
|---|--|
| 1 Involuntary Discharge Matters | \$ 2,046 |
| 2 Loan Modification (Disallowed on Pg 28) | \$ 6,607 |
| 3 Sterlin Manor Tax Appeal | \$ 100 |
| 4 CHRO Complaint | \$ 1,608 |
| 5 Various - See Attached (\$9,887 Disallowd on Pg 28) | \$ 16,744 |
| | Charge for Services Provided \$ 27,105 |

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

General Information and Questionnaire
Accounting Basis

| | | | | |
|--|-----------------------|------------------------------------|------------|----------|
| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | Page 7a | of 37 |
|--|-----------------------|------------------------------------|------------|----------|

Legal Services Information

| Name of Legal Firm or Independent Attorney | Telephone Number |
|---|------------------|
| 1 JACKSON LEWIS P.C. | 631-247-0404 |
| 2 GOLDMAN GRUDER & WOOD | 203-899-8900 |
| 3 AMERASSIST | 877-770-3978 |
| 4 Timothy Wall | 203-265-7173 |
| 5 Treasurer State of CT | 860-702-3000 |
| 6 The Healey Law Firm, LLC | 203-272-2000 |
| 7 Whitehead & Monson Conservator Associates LLC | 860-400-3020 |

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

| |
|---|
| 1 58 South Service Rd Melville NY 11747 |
| 2 200 CT Ave Norwalk, CT 06854 |
| 3 PO Box 26095, Columbus, OH 43226 |
| 4 State Marshal PO Box 297 Wallingford CT 06492 |
| 5 55 Elm St #2, Hartford, CT 06106 |
| 6 325 South Main St Cheshire, CT 06410 |
| 7 132 Norton St Plantsville, CT 06479 |

Services Provided by This Firm (describe fully)

| | |
|---|---|
| 1 Union Labor Issues | \$ 6,857 |
| 2 Collection (Disallowed on Pg 28) | \$ 4,651 |
| 3 Collection (Disallowed on Pg 28) | \$ 2,105 |
| 4 Conservator (Disallowed on Pg 28) | \$ 56 |
| 5 Conservator (Disallowed on Pg 28) | \$ 500 |
| 6 Estate issues (Disallowed on Pg 28) | \$ 575 |
| 7 Conservator Fee (Disallowed on Pg 28) | \$ 2,000 |
| | Charge for Services Provided \$ 16,744 |

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

Page 15, Line 1e

Yes

No

Schedule of Resident Statistics

| Name of Facility Regency House of Wallingford, Inc. | | | License No. 2072-C | | | | Report for Year Ended 9/30/2020 | | | | 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 | | | | | 130 | 130 | | | | | | |
| A. On last day of PREVIOUS report period | 130 | 130 | | | | | | | | | | |
| B. On last day of THIS report period | 130 | 130 | | | | | | | 130 | 130 | | |
| 2. Number of Residents | | | | | 128 | 128 | | | | | | |
| A. As of midnight of PREVIOUS report period | 128 | 128 | | | | | | | | | | |
| B. As of midnight of THIS report period | 116 | 116 | | | | | | | 116 | 116 | | |
| 3. Total Number of Days Care Provided During Period | | | | | 4,048 | 4,048 | | | 1,000 | 1,000 | | |
| A. Medicare | 5,048 | 5,048 | | | | | | | | | | |
| B. Medicaid (Conn.) | 26,356 | 26,356 | | | 20,480 | 20,480 | | | 5,876 | 5,876 | | |
| C. Medicaid (other states) | | | | | | | | | | | | |
| D. Private Pay | 5,336 | 5,336 | | | 3,819 | 3,819 | | | 1,517 | 1,517 | | |
| E. State SSI for RCH | | | | | | | | | | | | |
| F. Other (Specify) Managed Care / Hospice | 5,009 | 5,009 | | | 3,920 | 3,920 | | | 1,089 | 1,089 | | |
| G. Total Care Days During Period (3A thru F) | 41,749 | 41,749 | | | 32,267 | 32,267 | | | 9,482 | 9,482 | | |
| 4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds | | | | | 45 | 45 | | | | | | |
| A. Medicaid Bed Reserve Days | 45 | 45 | | | | | | | | | | |
| B. Other Bed Reserve Days | 97 | 97 | | | 84 | 84 | | | 13 | 13 | | |
| 5. Total Resident Days (3G + 4A + 4B) | 41,891 | 41,891 | | | 32,396 | 32,396 | | | 9,495 | 9,495 | | |

Schedule of Resident Statistics (Cont'd)

| | | | | |
|--|-----------------------|------------------------------------|-----------|----------|
| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | 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) | | | | | |
| N/A | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

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

| 1st change | Change in Resident Days | | | CCNH | RHNS | (Specify) |
|------------|-------------------------|--|--|------|------|-----------|
| | | | | | | |
| 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 | 15 | 68 | | 33 | | | | |
| Per Diem Rate | | | | | | | | |
| a. One bed rm. | Various | 264.20 | | 590.00 | | | | |
| b. Two bed rms. | Various | 264.20 | | 550.00 | | | | |
| c. Three or more bed rms. | | | | | | | | |

7. Total Number of Physical Therapy Treatments

| | | | |
|---|---------------|---------------|-----------|
| A. Medicare - Part B | 2,037 | 2,037 | (Specify) |
| B. Medicaid (Exclusive of Part B) | | | |
| 1. Maintenance Treatments | | | |
| 2. Restorative Treatments | 223 | 223 | |
| C. Other | 15,870 | 15,870 | |
| D. Total Physical Therapy Treatments | 18,130 | 18,130 | |

8. Total Number of Speech Therapy Treatments

| | | | |
|---|--------------|--------------|--|
| A. Medicare - Part B | 580 | 580 | |
| B. Medicaid (Exclusive of Part B) | | | |
| 1. Maintenance Treatments | | | |
| 2. Restorative Treatments | 92 | 92 | |
| C. Other | 1,493 | 1,493 | |
| D. Total Speech Therapy Treatments | 2,165 | 2,165 | |

9. Total Number of Occupational Therapy Treatments

| | | | |
|---|---------------|---------------|--|
| A. Medicare - Part B | 1,625 | 1,625 | |
| B. Medicaid (Exclusive of Part B) | | | |
| 1. Maintenance Treatments | | | |
| 2. Restorative Treatments | 254 | 254 | |
| C. Other | 14,989 | 14,989 | |
| D. Total Occupational Therapy Treatments | 16,868 | 16,868 | |

Report of Expenditures - Salaries & Wages

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|--|------------------|---|------|-------|-----------------|
| | | 9/30/2020 | | 10 | 37 |
| Are time records maintained by all individuals receiving compensation? | | <input checked="" type="radio"/> Yes <input type="radio"/> No | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) Hours |
| A. Salaries and Wages* | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | 24,993 | 55 | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 186,441 | 2,080 | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 204,749 | 9,183 | | | |
| 5. Dietary Service | | | | | |
| a. Head Dietitian | | | | | |
| b. Food Service Supervisor | 87,904 | 2,080 | | | |
| c. Dietary Workers | 464,446 | 24,774 | | | |
| 6. Housekeeping Service | | | | | |
| a. Head Housekeeper | 55,699 | 2,080 | | | |
| b. Other Housekeeping Workers | 346,269 | 20,914 | | | |
| 7. Repairs & Maintenance Services | | | | | |
| a. Engineer or Chief of Maintenance | 63,016 | 2,080 | | | |
| b. Other Maintenance Workers | 44,878 | 2,189 | | | |
| 8. Laundry Service | | | | | |
| a. Supervisor | | | | | |
| b. Other Laundry Workers | 15,828 | 1,133 | | | |
| 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 | 209,056 | 3,888 | | | |
| b. RN | | | | | |
| 1. Direct Care | 682,066 | 12,743 | | | |
| 2. Administrative** | 264,128 | 8,356 | | | |
| c. LPN | | | | | |
| 1. Direct Care | 1,449,582 | 48,597 | | | |
| 2. Administrative** | 31,879 | 824 | | | |
| d. Aides and Attendants | 2,117,924 | 115,484 | | | |
| e. Physical Therapists | | | | | |
| f. Speech Therapists | | | | | |
| g. Occupational Therapists | | | | | |
| h. Recreation Workers | 150,468 | 7,035 | | | |
| 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 | 112,265 | 4,049 | | | |
| n. Marketing | | | | | |
| o. Other (Specify) | | | | | |
| See Attached Schedule | 244,601 | 6,066 | | | |
| A-13. Total Salary Expenditures | 6,756,192 | 273,610 | | | |

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

| Name of Facility Regency House of Wallingford, Inc. | | | License No. 2072-C | | Report for Year Ended 9/30/2020 | | | Page 11 | of 37 | |
|---|-------------|------|-----------------------|---|--|--------------------------|-------------------------------------|---|--------------------------|--------------------------|
| Name | Salary Paid | | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| | CCNH | RHNS | (Specify) | | | | | | | |
| Section I - Operators/Owners | | | | | | | | | | |
| Marvin J Ostreicher | 24,993 | | | Non Discriminatory | Supervises Operations, Deals with DNS | 55 | A1 | See Attached | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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.

| | TOTAL | BEDS | Allocated Benefits | Total w/ Bnft |
|------------------|----------------|--------------|---------------------------|----------------------|
| Augusta | 52.00 | 72 | 5.01 | 57.01 |
| Belair | 45.85 | 102 | 7.10 | 52.95 |
| Bethel | 47.10 | 161 | 11.20 | 58.30 |
| Bloomfield | 50.50 | 120 | 8.35 | 58.85 |
| Brattleboro | 46.00 | 80 | 5.57 | 51.57 |
| Brentwood | 46.75 | 78 | 5.43 | 52.18 |
| Brewer | 47.75 | 111 | 7.72 | 55.47 |
| Bristol | 52.60 | 132 | 9.18 | 61.78 |
| Cambridge | 53.10 | 160 | 11.13 | 64.23 |
| Catskill | 52.00 | 136 | 9.46 | 61.46 |
| Colony | 49.75 | 92 | 6.40 | 56.15 |
| Country | 50.00 | 111 | 7.72 | 57.72 |
| Dover | 51.00 | 112 | 7.79 | 58.79 |
| Eastside | 51.00 | 69 | 4.80 | 55.80 |
| Eliot | 49.50 | 114 | 7.93 | 57.43 |
| Glen Falls | 52.10 | 120 | 8.35 | 60.45 |
| Hebrew Home | 60.35 | 257 | 17.88 | 78.23 |
| Huntington | 50.60 | 320 | 22.26 | 72.86 |
| Kennebunk | 50.75 | 78 | 5.43 | 56.18 |
| Ludlowe | 52.60 | 144 | 10.02 | 62.62 |
| Maple View | 50.60 | 120 | 8.35 | 58.95 |
| Marlborough | 54.10 | 120 | 8.35 | 62.45 |
| Maywood | 52.60 | 120 | 8.35 | 60.95 |
| Milford | 52.00 | 120 | 8.35 | 60.35 |
| Newton Wellseley | 50.85 | 110 | 7.65 | 58.50 |
| Norway | 49.85 | 70 | 4.87 | 54.72 |
| Poughkeepsie | 51.70 | 200 | 13.91 | 65.61 |
| Regency | 54.85 | 130 | 9.04 | 63.89 |
| Reservoir | 51.10 | 144 | 10.02 | 61.12 |
| Riverside | 55.00 | 345 | 24.00 | 79.00 |
| Rutland | 50.95 | 125 | 8.70 | 59.65 |
| Sachem | 52.00 | 111 | 7.72 | 59.72 |
| Sands Point | 51.10 | 180 | 12.52 | 63.62 |
| Utica | 52.25 | 117 | 8.14 | 60.39 |
| Village Crest | 54.95 | 95 | 6.61 | 61.56 |
| Water's Edge | 53.75 | 150 | 10.44 | 64.19 |
| Westgate | 40.35 | 104 | 7.24 | 47.59 |
| Winship | 50.20 | 72 | 5.01 | 55.21 |
| Vacation | 272.00 | | | |
| Sick | 0.00 | | | |
| Personal | 4.00 | | | |
| Holiday | 72.00 | | | |
| Total | 2287.50 | 5,002 | 348 | 2,287.50 |

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**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 |
|--|-------------|------|-----------|--|---------------------------------------|-----------------------|-------------------------------|--|--------------------|-----------------------|
| Regency House of Wallingford, Inc. | | | | 2072-C | | 9/30/2020 | | | 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*** | | | | | | | | | | |
| David Bond | 186,441 | | | Non Discriminatory | Administrator | 2,080 | A2 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Section IV - Assistant Administrators | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

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

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

B. Report of Expenditures - Professional Fees

| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | | Page 13 | of 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 | 35,927 | 835 | | | |
| 2. Dentist | 3,441 | 81 | | | |
| 3. Pharmacist | 14,768 | 148 | | | |
| 4. Podiatrist | | | | | |
| 5. Physical Therapy | | | | | |
| a. Resident Care | 383,551 | 8,175 | | | |
| b. Other | | | | | |
| 6. Social Worker | | | | | |
| 7. Recreation Worker | | | | | |
| 8. Physicians | | | | | |
| a. Medical Director (entire facility) | 48,000 | 103 | | | |
| b. Utilization Review (Title 18 and 19 only) monthly meeting | 200 | 2 | | | |
| 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 | 118,571 | 1,548 | | | |
| b. Other | | | | | |
| 10. Occupational Therapist | | | | | |
| a. Resident Care | 353,346 | 7,390 | | | |
| b. Other | | | | | |
| 11. Nurses and aides and attendants | | | | | |
| a. RN | | | | | |
| 1. Direct Care | 16,063 | 305 | | | |
| 2. Administrative*** | | | | | |
| b. LPN | | | | | |
| 1. Direct Care | 28,533 | 696 | | | |
| 2. Administrative*** | | | | | |
| c. Aides | 81,563 | 2,800 | | | |
| d. Other | | | | | |
| 12. Other (Specify) | | | | | |
| See Attached Schedule | 56,437 | 523 | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 1,140,400 | 22,606 | | | |

* 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

* 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 | |
|---|-------------|-----------------------|------------------|------|-----------|
| Regency House of Wallingford, Inc. | 2072-C | 9/30/2020 | 15 | 37 | |
| Item | | Total | CCNH | RHNS | (Specify) |
| 1. Administrative and General | | | | | |
| a. Employee Health & Welfare Benefits | | | | | |
| 1. Workmen's Compensation | \$ | 259,372 | 259,372 | | |
| 2. Disability Insurance | \$ | | | | |
| 3. Unemployment Insurance | \$ | 79,701 | 79,701 | | |
| 4. Social Security (F.I.C.A.) | \$ | 501,402 | 501,402 | | |
| 5. Health Insurance | \$ | 751,491 | 751,491 | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ | | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ | 13,912 | 13,912 | | |
| 8. Uniform Allowance | \$ | | | | |
| 9. Other (Specify) See Attached Schedule | \$ | 5,128 | 5,128 | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | | |
| c. Bad Debts* | \$ | 189,967 | 189,967 | | |
| d. Accounting and Auditing | \$ | 36,919 | 36,919 | | |
| e. Legal (Services should be fully described on Page 7) | \$ | 27,105 | 27,105 | | |
| f. Insurance on Lives of Owners and Operators (Specify)* | \$ | | | | |
| g. Office Supplies | \$ | 11,984 | 11,984 | | |
| h. Telephone and Cellular Phones | | | | | |
| 1. Telephone & Pagers | \$ | 36,122 | 36,122 | | |
| 2. Cellular Phones | \$ | 2,261 | 2,261 | | |
| i. Appraisal (Specify purpose and attach copy)* | \$ | | | | |
| j. Corporation Business Taxes (franchise tax) | \$ | | | | |
| k. Other Taxes (Not related to property - See Page 22) | | | | | |
| 1. Income* | \$ | 86,518 | 86,518 | | |
| 2. Other (Specify) See Attached Schedule | \$ | | | | |
| 3. Resident Day User Fee | \$ | 680,123 | 680,123 | | |
| Subtotal | | \$ 2,682,005 | 2,682,005 | | |

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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

| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | | Page 16 | of 37 |
|---|-----------------------|------------------------------------|-----------|------------|-----------|
| Item | | Total | CCNH | RHNS | (Specify) |
| <i>Subtotals Brought Forward:</i> | | 2,682,005 | 2,682,005 | | |
| 1. Travel and Entertainment | | | | | |
| 1. Resident Travel and Entertainment | \$ | | | | |
| 2. Holiday Parties for Staff | \$ | 2,862 | 2,862 | | |
| 3. Gifts to Staff and Residents | \$ | 7,285 | 7,285 | | |
| 4. Employee Travel | \$ | 3,229 | 3,229 | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ | 1,562 | 1,562 | | |
| 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. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ | 24,666 | 24,666 | | |
| 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 | \$ | 3,670 | 3,670 | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ | 9,200 | 9,200 | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ | | | | |
| 9. Subscriptions | \$ | 4,964 | 4,964 | | |
| 10. Contributions*** See Attached Schedule | \$ | 1,300 | 1,300 | | |
| 11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) | \$ | 110,254 | 110,254 | | |
| 12. Administrative Management Services** | \$ | 624,338 | 624,338 | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ | 42,966 | 42,966 | | |
| <i>C-14 Total Administrative & General Expenditures</i> | \$ | 3,518,301 | 3,518,301 | | |

* 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 Supplies (Disallowed on Pg 28) | \$ 2,509 | | |
| Promotional Advertising (Disallowed on Pg 28) | 22,157 | | |
| Total Other Advertising | \$ 24,666 | \$ - | \$ - |

Schedule of Dues

| Description | CCNH | RHNS | (Specify) |
|-------------------|-----------------|-------------|-------------|
| CAHCF Dues | \$ 9,200 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Dues | \$ 9,200 | \$ - | \$ - |

Schedule of Contributions

| Description | CCNH | RHNS | (Specify) |
|---|-----------------|-------------|-------------|
| Political Contributions (Disallowed on Pg 28) | \$ 1,300 | | |
| Total Contributions | \$ 1,300 | \$ - | \$ - |

Schedule of Other Administrative and General

| Description | CCNH | RHNS | (Specify) |
|---|------------------|-------------|-------------|
| Licenses and Permits | \$ 1,651 | | |
| Penalties (Disallowed on Pg 28a) | 38 | | |
| Routine Bank Charges | 40,498 | | |
| Miscellaneous Expenses (Disallowed on Pg 28a) | 779 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Administrative and General | \$ 42,966 | \$ - | \$ - |

Schedule C-1 - Management Services*

| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | 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 # |
| National Healthcare | 624,338 | Management Fees | Page 16 / Line m12 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

*** 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 |
|---|-------------------|-----------------------|------|-----------------------|
| | 2072-C | 9/30/2020 | | 18 37 |
| Item | Total | CCNH | RHNS | (Specify) |
| 2. Dietary | | | | |
| a. In-House Preparation & Service | | | | |
| 1. Raw Food | \$ 363,988 | 363,988 | | |
| 2. Non-Food Supplies | \$ 31,439 | 31,439 | | |
| 3. Other (Specify) _____ | \$ _____ | | | |
| b. Purchased Services (by contract other than through Management Services) <i>(Complete Schedule C-2 att. Page 21)</i> | \$ 4,707 | 4,707 | | |
| c. Other (Specify) _____ Other Dietary Supplies | \$ 1,939 | 1,939 | | |
| 2D. Total Dietary Expenditures (2a + b + c + d) | \$ 402,073 | 402,073 | | |
| 2E. Dietary Questionnaire | Total | CCNH | RHNS | (Specify) |
| F. Resident Meals: Total no. of meals served per day:* | | | | |
| G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | |
| H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| I. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |
| J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify cost. |
| K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| L. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |
| M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify cost. |
| N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| O. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |

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

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

| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | | Page of 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. \$ | 26,490 | 26,490 | |
| 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) | \$ | 168,440 | 168,440 | |
| c. Other (Specify) Laundry Supplies | \$ | 46,285 | 46,285 | |
| 3D. Total Laundry Expenditures (3a + b + c) | \$ | 241,215 | 241,215 | |
| 3E. Laundry Questionnaire | | | | |
| F. Is cost of employee laundry included in 3D? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | |
| G. Did you receive revenue from employees? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | |
| H. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | |
| I. Is Cost of laundry provided to persons other than employees or residents included in 3D? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | |
| J. Did you receive revenue from these people? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | |
| K. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | |

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

All allocations should add to total recorded in 3D.

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

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

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|--|----------------------------------|-----------------------|------------------|------|-----------|
| | 2072-C | 9/30/2020 | | 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. \$ | 42,028 | 42,028 | | |
| b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i> | Sq. Ft. Serviced by Personnel | | | | |
| | Amt. \$ | | | | |
| C. Other (<i>Specify</i>) | \$ | | | | |
| 4D. Total Housekeeping Expenditures (4a + b + c) | \$ | 42,028 | 42,028 | | |
| 5. Resident Care (Supplies)** | | | | | |
| a. Prescription Drugs*** | | | | | |
| 1. Own Pharmacy | \$ | 503,080 | 503,080 | | |
| 2. Purchased from | \$ | | | | |
| b. Medicine Cabinet Drugs | \$ | 16,392 | 16,392 | | |
| c. Medical and Therapeutic Supplies | \$ | 153,610 | 153,610 | | |
| d. Ambulance/Limousine*** | \$ | 28,009 | 28,009 | | |
| e. Oxygen | | | | | |
| 1. For Emergency Use | \$ | | | | |
| 2. Other*** | \$ | 13,202 | 13,202 | | |
| f. X-rays and Related Radiological Procedures*** | \$ | 45,648 | 45,648 | | |
| g. Dental (<i>Not dentists who should be included under salaries or fees</i>) | \$ | | | | |
| h. Laboratory*** | \$ | 77,117 | 77,117 | | |
| i. Recreation | \$ | 44,450 | 44,450 | | |
| j. Direct Management Services* | \$ | | | | |
| k. Indirect Management Services* | \$ | | | | |
| l. Other (<i>Specify</i>)**** See Attached Schedule | \$ | 180,018 | 180,018 | | |
| 5M. Total Resident Care Expenditures (5a - 5j) | \$ | 1,061,526 | 1,061,526 | | |

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

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

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

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

Schedule of Other Resident Care

| Description | CCNH | RHNS | (Specify) |
|--|-------------------|-------------|-------------|
| Supplies - Rehab Tpy and Ancllry (Disallowed on Pg 29a) | \$ 747 | | |
| Supplies - COVID19 | 119,195 | | |
| IV Thy Supplies - Rehab Tpy and Ancllry (Disallowed on Pg 29a) | 7,673 | | |
| Purch Services - Nursing | 2,290 | | |
| Equip Rental - Nursing (Disallowed on Pg 29a) | 19,231 | | |
| Equip Rental - Rehab Tpy and Ancllry (Disallowed on Pg 29a) | 10,179 | | |
| Equip Rental - Respiratory (Disallowed on Pg 29a) | 20,703 | | |
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| | | | |
| Total Other Resident Care | \$ 180,018 | \$ - | \$ - |

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

| Name of Facility Regency House of Wallingford, Inc. | | | | License No. 2072-C | Report for Year Ended 9/30/2020 | | | | 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.*** | | | | Pg | Line |
| | | Yes | No | | | CCNH | RHNS | (Specify) | | | |
| ADM Enviromental Group | 1370 Coney Island Ave. Brooklyn, NY 11230 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Waste Services/Monthly Recycling Services | 27,746 | | | | 22 | 6f |
| ADP | P.O. Box 842875 Boston, MA 02284 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Payroll Service | 14,509 | | | | 16 | m11 |
| MJ Daly | 110 Mattatuck HTS, Waterbury CT 06705 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | HVAC | 23,261 | | | | 22 | 6f |
| Med-Apparel Services | 161 S Macquesten Pkwy Mt Vernon NY 10550 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | LAUNDRY/LINEN | 30,609 | | | | 19 | 3b |
| Unitex Textile Rental | 161 S Macquesten Pkwy Mt Vernon NY 10550 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | LAUNDRY/LINEN | 137,831 | | | | 19 | 3b |
| Ultimate Landscaping | 45 East Main St. Wallingford, CT 06494 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | GROUND SERVICES | 21,936 | | | | 22 | 6f |
| INTEGRATED HEALTH SYSTEMS | PO Box 23072 Overland Park, KS 66283 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | COMPUTER MAINT | 12,490 | | | | 16 | m11 |
| Kone, Inc | 4735 36th Street, Long Island City, NY 11101 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Elevator Maintenance | 11,320 | | | | 22 | 6f |
| | | <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 Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | | | Page 22 | of 37 |
|---|-----------------------|------------------------------------|-----------|------|------------|----------|
| Item | | Total | CCNH | RHNS | (Specify) | |
| 6. Maintenance & Operation of Plant | | | | | | |
| a. Repairs & Maintenance | \$ | | | | | |
| b. Heat | \$ | 78,350 | 78,350 | | | |
| c. Light & Power | \$ | 69,106 | 69,106 | | | |
| d. Water | \$ | 54,359 | 54,359 | | | |
| e. Equipment Lease <i>(Provide detail on page 6)</i> | \$ | 54,410 | 54,410 | | | |
| f. Other <i>(itemize)</i> | \$ | 143,946 | 143,946 | | | |
| See Attached Schedule | | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ | 400,171 | 400,171 | | | |
| 7. Depreciation <i>(complete schedule page 23*)</i> | | | | | | |
| a. Land Improvements | \$ | | | | | |
| b. Building & Building Improvements | \$ | | | | | |
| c. Non-Movable Equipment | \$ | | | | | |
| d. Movable Equipment | \$ | 66,190 | 66,190 | | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ | 66,190 | 66,190 | | | |
| 8. Amortization <i>(Complete att. Schedule Page 24*)</i> | | | | | | |
| a. Organization Expense | \$ | | | | | |
| b. Mortgage Expense | \$ | | | | | |
| c. Leasehold Improvements | \$ | 77,459 | 77,459 | | | |
| d. Other <i>(Specify)</i> | \$ | | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ | 77,459 | 77,459 | | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ | 1,128,000 | 1,128,000 | | | |
| 10. Property Taxes | | | | | | |
| a. Real estate taxes paid by owner | \$ | | | | | |
| b. Real estate taxes paid by lessor | \$ | | | | | |
| c. Personal property taxes | \$ | 14,232 | 14,232 | | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ | 1,285,881 | 1,285,881 | | | |

* 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) |
|--|-------------------|-------------|-------------|
| Supplies - Maintenance | \$ 21,546 | | |
| Purch Services - Maintenance | 64,147 | | |
| Ground Services - Maintenance | 21,936 | | |
| Pest Control - Maintenance | 3,430 | | |
| Carting - Maintenance | 32,626 | | |
| COVID Supplies | 261 | | |
| | | | |
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| | | | |
| | | | |
| Total Other Repairs and Maintenance | \$ 143,946 | \$ - | \$ - |

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

***Ties to Page 23, Line A3**

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

***Ties to Page 23, Line B3**

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

***Ties to Page 23, Line C3**

**Ties to Page 23, Line C3

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|-----------------------|-----------|-------------|--------------|
| Additions: | | | | |
| 10/31/2019 | Wheel Chair Scale | \$ 1,329 | 10 | \$ 1,329 |
| 10/31/2019 | Food Slicer | 1,559 | 10 | 1,559 |
| 10/31/2019 | Laptop | 1,663 | 5 | 1,663 |
| 11/30/2019 | 48 Bed" | 1,302 | 12 | 1,302 |
| 11/30/2019 | 48 Air loss mattress" | 3,137 | 12 | 3,137 |
| 1/31/2020 | Bed frame | 1,965 | 12 | 1,965 |
| 1/31/2020 | Mattress | 1,090 | 10 | 1,090 |
| 1/31/2020 | Reach in freezer | 3,952 | 10 | 3,952 |
| 2/29/2020 | Snow Blower | 1,701 | 5 | 1,701 |
| 3/31/2020 | Dinex insulated base | 4,151 | 5 | 4,151 |
| 4/30/2020 | BP Kit | 2,586 | 5 | 2,586 |
| 5/31/2020 | 28 LED TV's" | 803 | 5 | 803 |
| 5/31/2020 | Mattress | 936 | 5 | 936 |
| 7/31/2020 | Conveyor Toaster | 675 | 5 | 675 |
| 9/30/2020 | Bed Frame 42" | 1,698 | 10 | 1,698 |
| 9/30/2020 | Bed Frame 42" | 1,760 | 10 | 1,760 |
| 9/30/2020 | Floor Bed | 1,447 | 15 | 1,447 |
| 9/30/2020 | AMP with LAL | 2,957 | 10 | 2,957 |
| 9/30/2020 | Wheel chair | 618 | 5 | 618 |
| 9/30/2020 | Color Printer | 2,047 | 5 | 2,047 |
| Total additions for Movable Equipment | | \$ 37,376 | | \$ 37,376 * |
| 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: | | | | |
| 10/31/2019 | Pump | \$ 2,680 | 10 | \$ 268 |
| 11/30/2019 | Crash Rail | 2,084 | 10 | 208 |
| 10/31/2019 | Wall bumpers | 1,408 | 10 | 141 |
| 11/30/2019 | Wall bumpers | 1,606 | 10 | 161 |
| 12/31/2019 | Wall Bumpers | 2,132 | 10 | 213 |
| 1/31/2020 | Wall bumpers | 792 | 10 | 79 |
| 2/29/2020 | Wall bumpers | 1,195 | 10 | 120 |
| 3/31/2020 | Wall Bumpers | 2,375 | 10 | 238 |
| 6/30/2020 | Alarm Valve | 4,148 | 10 | 415 |
| 6/30/2020 | Communication Bridge | 4,837 | 10 | 484 |
| 7/31/2020 | HVAC | 3,912 | 10 | 391 |
| 7/31/2020 | Door replacements | 8,225 | 10 | 823 |
| 9/30/2020 | Exterior Painting | 9,040 | 10 | 904 |
| Total additions for Leasehold Improvemer | | \$ 44,433 | | \$ 4,445 * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Leasehold Improvemer | | \$ - | | \$ - ** |

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

| Name of Facility Regency House of Wallingford, Inc. | | | License No. 2072-C | | Report for Year Ended 9/30/2020 | | | Page 24 | of 37 |
|--|------------------------|------|---------------------------|-------------------------|--|--|-----------|-------------------------------|----------|
| Item | Date of Acquisition | | Length of Amortization | Cost to Be Amortized | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | Rate % | Amortization for This Year | Totals |
| | Month | Year | | | | | | | |
| A. Organization Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | |
| B. Mortgage Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | |
| C. Leasehold Improvements and Other | | | | | | | | | |
| 1. Acquired prior to this report period | Var | Var | Various | 1,128,855 | 686,516 | S/L | Various | 73,014 | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | Var | Var | Various | 44,433 | | S/L | Various | 4,445 | |
| C-4. Subtotal | | | | | | | | | 77,459 |
| D. Total Amortization | | | | | | | | | 77,459 |

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Regency House Nursing & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

| Asset Type | Description | Date In Service | Method | Life | Historical Cost | 2018 A/D | 2019 Deprec. | 2019 A/D | 2020 Deprec. | 2020 A/D | NBV |
|---|--|-----------------|--------|---------|------------------|------------------|----------------|------------------|----------------|------------------|-----------------|
| LEASEHOLD IMPROVEMENTS | | | | | | | | | | | |
| LI | Prior Period Acquisitions (Per 9/30/18 CR) | Various | S/L | Various | 1,038,507 | 613,502 | 65,046 | 678,548 | 65,046 | 743,594 | 294,913 |
| 2019 Additions | | | | | | | | | | | |
| LI | Fence | 10/31/2018 | S/L | 8 | 5,635 | - | 704 | 704 | 704 | 1,408 | 4,227 |
| LI | Gas piping | 11/30/2018 | S/L | 10 | 4,318 | - | 432 | 432 | 432 | 864 | 3,454 |
| LI | Installing wall protection | 11/30/2018 | S/L | 10 | 3,152 | - | 315 | 315 | 315 | 630 | 2,522 |
| LI | Gutters | 12/31/2018 | S/L | 10 | 2,340 | - | 234 | 234 | 234 | 468 | 1,872 |
| LI | Wall Bumpers | 12/31/2018 | S/L | 10 | 1,720 | - | 172 | 172 | 172 | 344 | 1,376 |
| LI | Wall bumpers | 3/31/2019 | S/L | 10 | 2,817 | - | 282 | 282 | 282 | 564 | 2,253 |
| LI | HVAC MP581 HRUC | 5/31/2019 | S/L | 10 | 2,911 | - | 291 | 291 | 291 | 582 | 2,329 |
| LI | HVAC liquid line | 5/31/2019 | S/L | 10 | 2,977 | - | 298 | 298 | 298 | 596 | 2,381 |
| LI | HVAC ignitor | 5/31/2019 | S/L | 10 | 10,261 | - | 1026 | 1,026 | 1,026 | 2,052 | 8,209 |
| LI | Dishwasher Fan | 5/31/2019 | S/L | 10 | 2,634 | - | 263 | 263 | 263 | 526 | 2,108 |
| LI | Wall bumpers | 5/31/2019 | S/L | 10 | 1,583 | - | 158 | 158 | 158 | 316 | 1,267 |
| LI | Wall Bumpers | 6/30/2019 | S/L | 10 | 2,071 | - | 207 | 207 | 207 | 414 | 1,657 |
| LI | Kitchen cabinets | 6/30/2019 | S/L | 15 | 3,649 | - | 243 | 243 | 243 | 486 | 3,163 |
| LI | Crash Rail | 6/30/2019 | S/L | 10 | 2,115 | - | 212 | 212 | 212 | 424 | 1,691 |
| LI | Heat Valve | 7/31/2019 | S/L | 10 | 7,413 | - | 741 | 741 | 741 | 1,482 | 5,931 |
| LI | Wall Bumpers | 7/31/2019 | S/L | 10 | 1,203 | - | 120 | 120 | 120 | 240 | 963 |
| LI | Telephone sys upgrade | 8/31/2019 | S/L | 10 | 4,630 | - | 463 | 463 | 463 | 926 | 3,704 |
| LI | Conversion to LP Gas | 9/30/2019 | S/L | 25 | 18,080 | - | 723 | 723 | 723 | 1,446 | 16,634 |
| LI | Chimney removal | 9/30/2019 | S/L | 10 | 7,620 | - | 762 | 762 | 762 | 1,524 | 6,096 |
| LI | Wall Protectors | 9/30/2019 | S/L | 10 | 1,591 | - | 159 | 159 | 159 | 318 | 1,273 |
| LI | Wall Protectors | 9/30/2019 | S/L | 10 | 1,629 | - | 163 | 163 | 163 | 326 | 1,303 |
| 2020 Additions | | | | | | | | | | | |
| LI | Pump | 10/31/2019 | S/L | 10 | 2,680 | - | - | - | 268 | 268 | 2,412 |
| LI | Crash Rail | 11/30/2019 | S/L | 10 | 2,084 | - | - | - | 208 | 208 | 1,876 |
| LI | Wall bumpers | 10/31/2019 | S/L | 10 | 1,408 | - | - | - | 141 | 141 | 1,267 |
| LI | Wall bumpers | 11/30/2019 | S/L | 10 | 1,606 | - | - | - | 161 | 161 | 1,445 |
| LI | Wall Bumpers | 12/31/2019 | S/L | 10 | 2,132 | - | - | - | 213 | 213 | 1,919 |
| LI | Wall bumpers | 1/31/2020 | S/L | 10 | 792 | - | - | - | 79 | 79 | 713 |
| LI | Wall bumpers | 2/29/2020 | S/L | 10 | 1,195 | - | - | - | 120 | 120 | 1,075 |
| LI | Wall Bumpers | 3/31/2020 | S/L | 10 | 2,375 | - | - | - | 238 | 238 | 2,137 |
| LI | Alarm Valve | 6/30/2020 | S/L | 10 | 4,148 | - | - | - | 415 | 415 | 3,733 |
| LI | Communication Bridge | 6/30/2020 | S/L | 10 | 4,837 | - | - | - | 484 | 484 | 4,353 |
| LI | HVAC | 7/31/2020 | S/L | 10 | 3,912 | - | - | - | 391 | 391 | 3,521 |
| LI | Door replacements | 7/31/2020 | S/L | 10 | 8,225 | - | - | - | 823 | 823 | 7,402 |
| LI | Exterior Painting | 9/30/2020 | S/L | 10 | 9,040 | - | - | - | 904 | 904 | 8,136 |
| TOTAL LEASEHOLD IMPROVEMENTS | | | | | 1,173,288 | 613,502 | 73,014 | 686,516 | 77,459 | 763,975 | 409,313 |
| MOVABLE EQUIPMENT | | | | | | | | | | | |
| MME | Prior Period Acquisitions (Per 9/30/18 CR) | Various | S/L | Various | 710,021 | 464,409 | 55,356 | 519,765 | 55,356 | 575,121 | 134,900 |
| 2019 Additions | | | | | | | | | | | |
| MME | 80 elec bed" | 10/31/2018 | S/L | 12 | 640 | - | 53 | 53 | 53 | 106 | 534 |
| MME | Digital Scale | 11/30/2018 | S/L | 5 | 756 | - | 151 | 151 | 151 | 302 | 454 |
| MME | Bed Frame | 1/31/2019 | S/L | 10 | 1,965 | - | 197 | 197 | 197 | 394 | 1,571 |
| MME | Meal Delivery Cart | 1/31/2019 | S/L | 10 | 17,243 | - | 1724 | 1,724 | 1,724 | 3,448 | 13,795 |
| MME | Digital chair scale | 2/28/2019 | S/L | 10 | 1,308 | - | 131 | 131 | 131 | 262 | 1,046 |
| MME | Bed frame | 3/31/2019 | S/L | 5 | 718 | - | 144 | 144 | 144 | 288 | 430 |
| MME | Bed frame | 3/31/2019 | S/L | 5 | 1,728 | - | 346 | 346 | 346 | 692 | 1,036 |
| MME | Lift | 2/28/2019 | S/L | 10 | 2,600 | - | 260 | 260 | 260 | 520 | 2,080 |
| MME | Kangaroo Pump | 5/31/2019 | S/L | 8 | 1,527 | - | 191 | 191 | 191 | 382 | 1,145 |
| MME | ECG | 2/28/2019 | S/L | 5 | 2,612 | - | 522 | 522 | 522 | 1,044 | 1,568 |
| MME | Food Blender | 1/31/2019 | S/L | 10 | 1,159 | - | 116 | 116 | 116 | 232 | 927 |
| MME | Ice Maker | 6/30/2019 | S/L | 10 | 2,269 | - | 227 | 227 | 227 | 454 | 1,815 |
| MME | Gas Range | 7/31/2019 | S/L | 10 | 5,223 | - | 522 | 522 | 522 | 1,044 | 4,179 |
| MME | Mattress | 8/31/2019 | S/L | 10 | 654 | - | 65 | 65 | 65 | 130 | 524 |
| MME | Convection Gas Oven | 8/31/2019 | S/L | 10 | 7,294 | - | 729 | 729 | 729 | 1,458 | 5,836 |
| MME | Bariatric parallel bars | 8/31/2019 | S/L | 15 | 1,961 | - | 131 | 131 | 131 | 262 | 1,699 |
| MME | Tablet | 9/30/2019 | S/L | 5 | 1,127 | - | 225 | 225 | 225 | 450 | 677 |
| 2020 Additions | | | | | | | | | | | |
| MME | Wheel Chair Scale | 10/31/2019 | S/L | 10 | 1,329 | - | - | - | 133 | 133 | 1,196 |
| MME | Food Slicer | 10/31/2019 | S/L | 10 | 1,559 | - | - | - | 156 | 156 | 1,403 |
| MME | Laptop | 10/31/2019 | S/L | 5 | 1,663 | - | - | - | 333 | 333 | 1,330 |
| MME | 48 Bed" | 11/30/2019 | S/L | 12 | 1,302 | - | - | - | 108 | 108 | 1,194 |
| MME | 48 Air loss mattress" | 11/30/2019 | S/L | 12 | 3,137 | - | - | - | 261 | 261 | 2,876 |
| MME | Bed frame | 1/31/2020 | S/L | 12 | 1,965 | - | - | - | 164 | 164 | 1,801 |
| MME | Mattress | 1/31/2020 | S/L | 10 | 1,090 | - | - | - | 109 | 109 | 981 |
| MME | Reach in freezer | 1/31/2020 | S/L | 10 | 3,952 | - | - | - | 395 | 395 | 3,557 |
| MME | Snow Blower | 2/29/2020 | S/L | 5 | 1,701 | - | - | - | 340 | 340 | 1,361 |
| MME | Dinex insulated base | 3/31/2020 | S/L | 5 | 4,151 | - | - | - | 830 | 830 | 3,321 |
| MME | BP Kit | 4/30/2020 | S/L | 5 | 2,586 | - | - | - | 517 | 517 | 2,069 |
| MME | 28 LED TV's" | 5/31/2020 | S/L | 5 | 803 | - | - | - | 161 | 161 | 642 |
| MME | Mattress | 5/31/2020 | S/L | 5 | 936 | - | - | - | 187 | 187 | 749 |
| MME | Conveyor Toaster | 7/31/2020 | S/L | 5 | 675 | - | - | - | 135 | 135 | 540 |
| MME | Bed Frame 42" | 9/30/2020 | S/L | 10 | 1,698 | - | - | - | 170 | 170 | 1,528 |
| MME | Bed Frame 42" | 9/30/2020 | S/L | 10 | 1,760 | - | - | - | 176 | 176 | 1,584 |
| MME | Floor Bed | 9/30/2020 | S/L | 15 | 1,447 | - | - | - | 96 | 96 | 1,351 |
| MME | AMP w/LAL | 9/30/2020 | S/L | 10 | 2,957 | - | - | - | 296 | 296 | 2,661 |
| MME | Wheel chair | 9/30/2020 | S/L | 5 | 618 | - | - | - | 124 | 124 | 494 |
| MME | Color Printer | 9/30/2020 | S/L | 5 | 2,047 | - | - | - | 409 | 409 | 1,638 |
| TOTAL MOVABLE EQUIPMENT | | | | | 798,181 | 464,409 | 61,090 | 525,499 | 66,190 | 591,689 | 206,492 |
| TOTAL ASSETS PER CR SCHEDULE | | | | | | | | | | | |
| TOTAL ASSETS PER TRIAL BALANCE | | | | | 1,971,469 | 1,077,911 | 134,104 | 1,212,015 | 143,649 | 1,355,664 | 615,805 |
| ROUNDING VARIANCE | | | | | 1,971,469 | - | 130,727 | 1,342,742 | 130,727 | 1,342,742 | 628,727 |
| | | | | | (0) | 1,077,911 | 3,377 | (130,727) | 12,922 | 12,922 | (12,922) |
| F/S vs C/R NBV - Page 31, Line B9 | | | | | | | | | | | |
| F/S vs C/R Depreciation - Page 36, Line F1 | | | | | | | | | | | |
| 12,922 | | | | | | | | | | | |

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

| | | | | |
|--|-----------------------|------------------------------------|------------|----------|
| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | 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 | 130 | | | |
| 6. Square Footage | 60,298 | | | |
| 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) | Fixed | | | |
| b. Date Mortgage Obtained | 10/01/15 | | | |
| c. Interest Rate for the Cost Year | 3.68% | | | |
| d. Term of Mortgage (number of years) | 35 | | | |
| e. Amount of Principal Borrowed | 12,867,900 | | | |
| f. Principal balance outstanding as of 9/30/2020 | 11,906,372 | | | |

Complete if Mortgage was Refinanced

During Current Cost Year

| | | | | |
|--|--|--|--|--|
| g. Type of Financing (e.g., fixed, variable) | | | | |
| h. Date of Refinancing | | | | |
| i. New Interest Rate | | | | |
| j. Term of Mortgage (number of years) | | | | |
| k. Amount of Principal Borrowed | | | | |
| l. Principal Outstanding on Note Paid-Off | | | | |

Part C - Arms-Length Leases for Real Property Improvements Only

| Name and Address of Lessor | Property Leased | Date of Lease | Term of Lease | Annual Amount of Lease |
|----------------------------|-----------------|---------------|---------------|------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

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

| Name of Facility | License No. | Report for Year Ended 9/30/2020 | | | Page 26 | of 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 9/30/2020 | | | Page 27 | of 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) | | \$ | 6,955 | 6,955 | | |
| Notes Payable / Admin / Computer Loan Interest | | | | | | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | | \$ | 6,955 | 6,955 | | |
| 14. Insurance | | | | | | |
| a. Insurance on Property (buildings only) | | \$ | | | | |
| b. Insurance on Automobiles | | \$ | 1,619 | 1,619 | | |
| c. Insurance other than Property (as specified above) | | | | | | |
| 1. Umbrella (Blanket Coverage) | | \$ | 14,576 | 14,576 | | |
| 2. Fire and Extended Coverage | | \$ | | | | |
| 3. Other (Specify) | | \$ | 90,064 | 90,064 | | |
| Crime / Liability | | | | | | |
| 14d. Total Insurance Expenditures (14a + b + c) | | \$ | 106,259 | 106,259 | | |
| 15. Total All Expenditures (A-13 thru C-14) | | \$ | 14,961,001 | 14,961,001 | | |

D. Adjustments to Statement of Expenditures

| Name of Facility Regency House of Wallingford, Inc. | | | License No. 2072-C | Report for Year Ended 9/30/2020 | | Page 28 | of 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 | \$ 48,920 | 48,920 | | |
| Page 13 - Professional Fees | | | | | | | |
| 5. | | | Resident Care Physicians ** | \$ | | | |
| 6. | 13 | B10a | Occupational Therapy | \$ 353,346 | 353,346 | | |
| 7. | | | Other - See attached Schedule | \$ 56,437 | 56,437 | | |
| Pages 15 & 16 - Administrative and General | | | | | | | |
| 8. | | | Discriminatory Benefits | \$ | | | |
| 9. | 15 | 1c | Bad Debts | \$ 189,967 | 189,967 | | |
| 10. | | | Accounting | \$ | | | |
| 10a. | | | Legal | \$ 16,493 | 16,493 | | |
| 11. | | | Telephone | \$ | | | |
| 12. | 15 | 1h2 | Cellular Telephone | \$ 821 | 821 | | |
| 13. | | | Life insurance premiums on the life of Owners, Partners, Operators | \$ | | | |
| 14. | 16 | L3 | Gifts, flowers and coffee shops | \$ 7,285 | 7,285 | | |
| 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 | \$ 911 | 911 | | |
| 17. | | | Automobile Expense (e.g. personal use) | \$ | | | |
| 18. | 16 | m2/3 | Unallowable Advertising * | \$ 24,666 | 24,666 | | |
| 19. | | | Income Tax / Corporate Business Tax | \$ | | | |
| 20. | 16 | m10 | Fund Raising / Contributions | \$ 1,300 | 1,300 | | |
| 21. | 16 | m12 | Unallowable Management Fees | \$ 326,868 | 326,868 | | |
| 22. | | | Barber and Beauty | \$ | | | |
| 23. | | | Other - See attached Schedule | \$ 98,802 | 98,802 | | |
| 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) | | | \$ 1,125,816 | 1,125,816 | | | |

* 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 | 12o | Admissions Salary relating to Marketing | \$ 48,920 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Salaries Adjustment | | | \$ 48,920 | \$ - | \$ - |

Schedule of Fees Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|----------|--|-----------|------|-----------|
| 13 | B12o | IV Nursing Consultant (Disallowed on Pg 28a) | \$ 30,058 | | |
| 13 | B12o | Rehab Consultant (Disallowed on Pg 28a) | 2,379 | | |
| 13 | B12o | Cardiovascular Specialist (Disallowed on Pg 28a) | 24,000 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Fees Adjustments | | | \$ 56,437 | \$ - | \$ - |

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|---|-----------|------|-----------|
| 15 | Var | Benefits Associated with Marketing Salary | \$ 11,467 | | |
| 15 | 1k1 | CT PET Tax | 86,518 | | |
| 16 | m13 | Penalties | 38 | | |
| 16 | m13 | Miscellaneous Expenses | 779 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other A&G Adjustments | | | \$ 98,802 | \$ - | \$ - |

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2020

Pg. 28b

| | <u>Amount</u> |
|---|------------------------|
| Total Cell Phone Expense | 2,261 TB Linked |
| Cell Phone Allowed Based on Bed Capacity | 4 |
| Monthly Allowable amount per Cell Phone | \$ 30 |
| Months in Cost Report Year | <u>12</u> |
| Total Allowable Cost | \$ 1,440 |
| Days in Cost Report (365 out of 365 Days) | 365 |
| Days in Cost Report Year | <u>365</u> |
| Partial Year Allowable % | 100% |
| Revised Allowable Cost | \$ 1,440 |
| Disallowed Cell Phone (Page 28, Line 12) | <u>\$ 821</u> |

| <u>Description</u> | <u>Amount</u> |
|---|----------------------|
| Management fees Charged | 624,338 |
| Accounting Charges | 36,919 |
| Total Management Fees Per Agreement | 661,257 |
| | |
| Patient Days | 41,891 |
| Imputed Days - 90% Occupancy (365/365 Days) | 42,705 |
| Amount Per Patient Day (Greater of 90% or Actual Days) | \$ 15.48 |
| | |
| PPD Allowance Per Client 2019 | 7.82 |
| CPI 2020 Increase % | 1.02% |
| | |
| PPD Allowance 9/30/2020 | 7.83 |
| | |
| Amount over (Under) | \$ 7.6541 |
| | |
| Total Days | 42,705 |
| Disalloweed Management Fee | \$ 326,868 |

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

| Name of Facility | | | License No. | Report for Year Ended | | Page of | |
|---|---|----------|---|--------------------------|-----------|---------|-----------|
| Regency House of Wallingford, Inc. | | | 2072-C | 9/30/2020 | | 29 37 | |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| | | | Subtotals Brought Forward | \$ 1,125,816 | 1,125,816 | | |
| <i>Page 20 - Resident Care Supplies***</i> | | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 503,080 | 503,080 | | |
| 28. | 20 | 5d | Ambulance/Limousine | \$ 28,009 | 28,009 | | |
| 29. | 20 | 5f | X-rays, etc | \$ 45,648 | 45,648 | | |
| 30. | 20 | 5h | Laboratory | \$ 77,117 | 77,117 | | |
| 31. | | | Medical Supplies | \$ | | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ 13,202 | 13,202 | | |
| 33. | | | Occupational Therapy | \$ | | | |
| 34. | | | Other - See Attached Schedule | \$ 97,162 | 97,162 | | |
| <i>Page 22 - Maintenance and Property</i> | | | | | | | |
| 35. | | | Excess Movable Equipment Depreciation | | | | |
| | | | See Attached Schedule | \$ 8,363 | 8,363 | | |
| 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 | \$ 7,638 | 7,638 | | |
| <i>Page 27 - Insurance</i> | | | | | | | |
| 40. | | | Mortgage Insurance | \$ | | | |
| 41. | | | Property Insurance | \$ | | | |
| <i>Other - Miscellaneous</i> | | | | | | | |
| 42. | | | Other - Indirect | \$ | | | |
| 43. | | | Interest Income on Account Rec. | \$ | | | |
| 44. | | | Other - Miscellaneous Administrative | \$ | | | |
| 45. | | | Management Fees Direct | \$ | | | |
| 46. | | | Management Fees Indirect | \$ | | | |
| 47. | | | Other - Direct | \$ 55,400 | 55,400 | | |
| <i>Not For Profit Providers Only</i> | | | | | | | |
| 48. | | | Building/Non Movable Eq. Depreciation | | | | |
| | | | Unallowable Building Interest - See Attached Schedule | \$ | | | |
| 49. | <i>Total Amount of Decrease (Items 1 - 48)</i> | | | \$ 1,961,435 | 1,961,435 | | |

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

Schedule of Other Ancillary Costs

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|------------------------------------|----------|--|------------------|-------------|-------------|
| 20 | 5i | Cable Television Disallowance (See Attached) | \$ 11,855 | | |
| 20 | 5c | Med B Nursing Supplies | 26,774 | | |
| 20 | 51 | Supplies - Rehab Tpy and Ancllry | 747 | | |
| 20 | 51 | IV Thy Supplies - Rehab Tpy and Ancllry | 7,673 | | |
| 20 | 51 | Equip Rental - Nursing | 19,231 | | |
| 20 | 51 | Equip Rental - Rehab Tpy and Ancllry | 10,179 | | |
| 20 | 51 | Equip Rental - Respiratory | 20,703 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Ancillary Costs | | | \$ 97,162 | \$ - | \$ - |

Schedule of Excess Movable Equipment Depreciation

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|--|-----------------|-------------|-------------|
| 22 | 7d | Non Allowable Depreciation on TVs and Mattresses | \$ 8,363 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Excess Movable Equipment Depreciation | | | \$ 8,363 | \$ - | \$ - |

Schedule of Other Property Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|---|----------|--------------------------|-----------------|-------------|-------------|
| 27 | 14b | Insurance on Automobiles | \$ 1,619 | | |
| 22 | 6e | Auto Leases | 6,019 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Property Adjustments | | | \$ 7,638 | \$ - | \$ - |

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

| | | |
|--|-------------------------|------------------|
| Total Cable TV Expense | 15,455 | TB Linked |
| Total Monthly Fee Allowed | \$ 300 | |
| Total Months | 12 | |
| Total Allowable Expense | \$ 3,600 | |
| Partial Year Cost Report (365 out of 365 Days) | \$ 365 | |
| Days in Cost Report Year | 365 | |
| Partial Year Allowable % | 100.00% | |
| Revised Allowable Cost | \$ 3,600 | |
| Disallowed Expense | <u>\$ 11,855</u> | {a} |

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended 9/30/2020 | | | Page 30 37 |
|--|----------------|------------------------------------|------------|------|-------------------|
| | | Item | Total | CCNH | RHNS (Specify) |
| I. Resident Room, Board & Routine Care Revenue | | | | | |
| 1. a. Medicaid Residents (<i>CT only</i>) | \$ 11,696,990 | 11,696,990 | | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ (5,169,213) | (5,169,213) | | | |
| 2. a. Medicaid (<i>All other states</i>) | \$ | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | |
| 3. a. Medicare Residents (<i>all inclusive</i>) | \$ 2,675,290 | 2,675,290 | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ (2,385,456) | (2,385,456) | | | |
| 4. a. Private-Pay Residents and Other | \$ 6,110,520 | 6,110,520 | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ (1,002,692) | (1,002,692) | | | |
| II. Other Resident Revenue | | | | | |
| 1. a. Prescription Drugs - Medicare | \$ 221,338 | 221,338 | | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ (259,164) | (259,164) | | | |
| c. Prescription Drugs - Non-Medicare | \$ 223,839 | 223,839 | | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | \$ (236,702) | (236,702) | | | |
| 2. a. Medical Supplies - Medicare | \$ | | | | |
| b. Medical Supplies - Medicare Contractual Allowance ** | \$ | | | | |
| c. Medical Supplies - Non-Medicare | \$ 26,728 | 26,728 | | | |
| d. Medical Supplies - Non-Medicare Contractual Allowance ** | \$ | | | | |
| 3. a. Physical Therapy - Medicare | \$ 348,946 | 348,946 | | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ 216,275 | 216,275 | | | |
| c. Physical Therapy - Non-Medicare | \$ 343,195 | 343,195 | | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ (287,979) | (287,979) | | | |
| 4. a. Speech Therapy - Medicare | \$ 92,700 | 92,700 | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ 140,291 | 140,291 | | | |
| c. Speech Therapy - Non-Medicare | \$ 104,630 | 104,630 | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ (68,638) | (68,638) | | | |
| 5. a. Occupational Therapy - Medicare | \$ 346,656 | 346,656 | | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ 172,091 | 172,091 | | | |
| c. Occupational Therapy - Non-Medicare | \$ 332,931 | 332,931 | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ (291,972) | (291,972) | | | |
| 6. a. Other (<i>Specify</i>) - Medicare | \$ 2,038,934 | 2,038,934 | | | |
| b. Other (<i>Specify</i>) - Non-Medicare | \$ 221,453 | 221,453 | | | |
| III. Total Resident Revenue (Section I. thru Section II.) | | \$ 15,610,991 | 15,610,991 | | |
| 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>) | \$ 836 | 836 | | | |
| 6. Private Duty Nurses' Fees | \$ | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ | | | | |
| 8. Other (<i>Specify</i>) | \$ 480,553 | 480,553 | | | |
| V. Total Other Revenue (1 thru 8) | | \$ 481,389 | 481,389 | | |
| VI. Total All Revenue (III +V) | | \$ 16,092,380 | 16,092,380 | | |

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

| Page Ref | Description | CCNH | RHNS | (Specify) |
|--|-------------------------------------|---------------------|-------------|-------------|
| 30 II 6a | Medicare A NTA Contra-Regency | \$ 739,937 | | |
| 30 II 6a | Medicare A Nsng Comp Contra-Regency | 1,060,701 | | |
| 30 II 6a | Medicare Pt A Ambulance-Regency | 36,965 | | |
| 30 II 6a | Medicare Pt A IV Therapy-Regency | 37,826 | | |
| 30 II 6a | Medicare Pt A Lab-Regency | 140,030 | | |
| 30 II 6a | Medicare Pt A X-Ray-Regency | 24,040 | | |
| 30 II 6a | Medicare Pt B Prior Period-Regency | (565) | | |
| Total Other Resident Revenue - Medicare | | \$ 2,038,934 | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

| Page Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|--|-------------------|-------------|-------------|
| 30 II 6b | Hospice Contra Other | \$ (618) | | |
| 30 II 6b | Hospice Lab | 618 | | |
| 30 II 6b | Medicaid Lab-Regency | 43,118 | | |
| 30 II 6b | Medicaid X-Ray-Regency | 93 | | |
| 30 II 6b | Medicare Pt A Settlement-Regency | (2,683) | | |
| 30 II 6b | Medicare Pt B Flu/Pneumonia-Regency | 482 | | |
| 30 II 6b | Pvt Chargeable Med Supp Contra-Regency | (81) | | |
| 30 II 6b | Private Lab-Regency | 81 | | |
| 30 II 6b | Comm Ins IV Therapy-Regency | 11,129 | | |
| 30 II 6b | Comm Ins Lab-Regency | 31,019 | | |
| 30 II 6b | Comm Ins X-Ray-Regency | 1,658 | | |
| 30 II 6b | Mgd Medicare NTA Contra-Regency | 774 | | |
| 30 II 6b | Mgd Medicare Nsng Comp Contra-Regency | 954 | | |
| 30 II 6b | Mgd Medicare Ambulance | 2,911 | | |
| 30 II 6b | Mgd Medicare IV Therapy | 4,293 | | |
| 30 II 6b | Mgd Medicare Lab | 113,035 | | |
| 30 II 6b | Mgd Medicare X-Ray | 20,372 | | |
| 30 II 6b | Mgd Medicare Flu/Pneumonia | 858 | | |
| 30 II 6b | Mgd Medicare Prior Period | (6,560) | | |
| Total Other Resident Revenue | | \$ 221,453 | \$ - | \$ - |

Interest Income**Account**

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|------------------------------|----------------------------------|---------------|-------------|-------------|-----------|
| 30 IV 5 | Interest on Money Market Account | 970,094 | \$ 836 | | |
| | | | | | |
| Total Interest Income | | \$ 836 | \$ - | \$ - | |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------------------------|---|-------------------|-------------|-------------|
| 30 IV 8 | Donation Revenue (Disallowed on Pg 29a) | \$ 240 | | |
| 30 IV 8 | Misc Rev (Disallowed on Pg 29a) | 11,067 | | |
| 30 IV 8 | Lawsuit Settlement (No CY Expense) | 100 | | |
| 30 IV 8 | UHC Income | 22,784 | | |
| 30 IV 8 | Rebates / Refunds (Disallowed on Pg 29a) | 32,810 | | |
| 30 IV 8 | Stimulus Revenue | 399,831 | | |
| 30 IV 8 | Writeoff of PY Outstanding Checks (No CY Expense) | 2,438 | | |
| 30 IV 8 | Prior Period Revenue (Disallowed on Pg 29a) | 11,283 | | |
| | | | | |
| | | | | |
| Total Other Revenue | | \$ 480,553 | \$ - | \$ - |

G. Balance Sheet

| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | Page 31 37 |
|--|---|------------------------------------|-----------------|
| Account | | Amount | |
| Assets | | | |
| A. Current Assets | | | |
| 1. Cash (<i>on hand and in banks</i>) | | \$ 2,617,725 | |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | \$ 1,772,120 | |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | \$ 832,820 | |
| 4. Inventories | | \$ 26,914 | |
| 5. Prepaid Expenses | | \$ 78,609 | |
| a. _____ | | | |
| b. _____ | | | |
| c. _____ | | | |
| d. See Schedule | 78,609 | | |
| 6. Interest Receivable | | \$ | |
| 7. Medicare Final Settlement Receivable | | \$ | |
| 8. Other Current Assets (<i>itemize</i>) | | \$ 167,836 | |
| Prepaid Corp Taxes | 130,991 | | |
| CT PET Deferred Tax | 36,845 | | |
| See Schedule | | | |
| A-9. Total Current Assets (Lines A1 thru 8) | | \$ 5,496,024 | |
| B. Fixed Assets | | | |
| 1. Land | | \$ 13,000 | |
| 2. Land Improvements | *Historical Cost _____ Accum. Depreciation _____ Net | \$ | |
| 3. Buildings | *Historical Cost _____ Accum. Depreciation _____ Net | \$ | |
| 4. Leasehold Improvements | *Historical Cost 1,173,288 Accum. Depreciation 763,975 Net | \$ 409,313 | |
| 5. Non-Movable Equipment | *Historical Cost _____ Accum. Depreciation _____ Net | \$ | |
| 6. Movable Equipment | *Historical Cost 798,181 Accum. Depreciation 591,689 Net | \$ 206,492 | |
| 7. Motor Vehicles | *Historical Cost _____ Accum. Depreciation _____ Net | \$ | |
| 8. Minor Equipment-Not Depreciable | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | \$ 12,922 | |
| F/S vs C/R NBV 12,922 | | | |
| See Schedule | | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | \$ 641,727 | |

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

| Page Ref | Line Ref | Description | |
|-------------------------------|----------|---------------------------------|-----------|
| | 31 A5 | Prepaid Worker Comp | \$ 17,649 |
| | 31 A5 | Prepaid General Insurance | 28,356 |
| | 31 A5 | Prepaid Expense Other | 9,134 |
| | 31 A5 | Prepaid Personal Property Taxes | 3,288 |
| | 31 A5 | Prepaid Mgmt Assets | 20,182 |
| | | | |
| Total Prepaid Expenses | | | \$ 78,609 |

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 Other Fixed Assets (Itemize) | | | \$ - |

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

| Page Ref | Line Ref | Description | |
|--|----------|----------------------------|--------------|
| | 33 A12 | Unclaimed ADP Checks | \$ 10,214 |
| | 33 A12 | Due to Medicaid | 205,996 |
| | 33 A12 | Deferred Revenue RCF | 799,488 |
| | 33 A12 | Patients Funds | 84,485 |
| | 33 A12 | Accrued Expenses | 200,905 |
| | 33 A12 | Accrued Pension | 13,912 |
| | 33 A12 | Accrued Workers Comp | 76,707 |
| | 33 A12 | CT PET Tax Accrued Expense | 4,392 |
| Total Other Current Liabilities (Itemize) | | | \$ 1,396,099 |

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)

| Name of Facility | License No. | Report for Year Ended | Page of |
|--|--|------------------------|---------------|
| | | 9/30/2020 | 32 37 |
| Account | | Amount | |
| | | Total Brought Forward: | \$ 6,137,751 |
| C. Leasehold or like property recorded for Equity Purposes. | | | |
| 1. Land | | | \$ |
| 2. Land Improvements | *Historical Cost _____ Accum. Depreciation _____ | Net | \$ |
| 3. Buildings | *Historical Cost 12,210,767 Accum. Depreciation 4,610,237 | Net | \$ 7,600,530 |
| 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) | | | \$ 7,600,530 |
| D. Investment and Other Assets | | | |
| 1. Deferred Deposits | | | \$ |
| 2. Escrow Deposits | | | \$ |
| 3. Organization Expense | *Historical Cost _____ Accum. Depreciation _____ | Net | \$ |
| 4. Goodwill (Purchased Only) | | | \$ |
| 5. Investments Related to Resident Care (itemize) | | | \$ |
| 6. Loans to Owners or Related Parties (itemize) | | | \$ |
| Name and Address | Amount | Loan Date | |
| | | | |
| 7. Other Assets (itemize) | | | \$ 12,500 |
| Security Deposits | 12,500 | | |
| See Schedule | | | |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ 12,500 |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ 13,750,781 |

* 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 | | | | | | | | | | |
|---|----------------------|-----------------------|----------|---------------------|----------------|---------|--------|----------|--|--|----------------------|--------|--|--|
| Regency House of Wallingford, Inc. | 2072-C | 9/30/2020 | 33 | 37 | | | | | | | | | | |
| Account | | | | Amount | | | | | | | | | | |
| Liabilities | | | | | | | | | | | | | | |
| A. Current Liabilities | | | | | | | | | | | | | | |
| 1. Trade Accounts Payable | | | | \$ 588,888 | | | | | | | | | | |
| 2. Notes Payable (<i>itemize</i>) | | | | \$ | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| See Schedule | | | | | | | | | | | | | | |
| 3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>) | | | | \$ 16,630 | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Lender</th> <th>Purpose</th> <th>Amount</th> <th>Date Due</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td>Equipment Obligation</td> <td style="text-align: right;">16,630</td> <td></td> <td></td> </tr> </tbody> </table> | | | | | Name of Lender | Purpose | Amount | Date Due | | | Equipment Obligation | 16,630 | | |
| Name of Lender | Purpose | Amount | Date Due | | | | | | | | | | | |
| | Equipment Obligation | 16,630 | | | | | | | | | | | | |
| 4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>) | | | | \$ 412,025 | | | | | | | | | | |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | | \$ | | | | | | | | | | |
| 6. Accrued Payroll Taxes Payable | | | | \$ | | | | | | | | | | |
| 7. Medicare Final Settlement Payable | | | | \$ | | | | | | | | | | |
| 8. Medicare Current Financing Payable | | | | \$ | | | | | | | | | | |
| 9. Mortgage Payable (<i>Current Portion</i>) | | | | \$ | | | | | | | | | | |
| 10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>) | | | | \$ | | | | | | | | | | |
| 11. Accrued Income Taxes* | | | | \$ | | | | | | | | | | |
| 12. Other Current Liabilities (<i>itemize</i>) | | | | \$ 1,396,099 | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| See Schedule | | | | 1,396,099 | | | | | | | | | | |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | | \$ 2,413,642 | | | | | | | | | | |

* 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 Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | Page 34 | of 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | 2,413,642 | |
| Liabilities (cont'd) | | | | |
| B. Long-Term Liabilities | | | | |
| 1. Loans Payable-Equipment (<i>itemize</i>) | | | \$ | 64,734 |
| Name of Lender | Purpose | Amount | Date Due | |
| | Equipment Obligation LT | 64,734 | | |
| 2. Mortgages Payable | | | \$ | |
| 3. Loans from Owners or Related Parties (<i>itemize</i>) | | | \$ | 147,820 |
| Name and Address of Lender | Amount | Loan Date | | |
| Due to Related | 147,820 | | | |
| 4. Other Long-Term Liabilities (<i>itemize</i>) | | | \$ | |
| See Schedule | | | | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | \$ | 212,554 |
| C. Total All Liabilities (Lines A-13 + B-5) | | | \$ | 2,626,196 |

G. Balance Sheet (cont'd)

Reserves and Net Worth

| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | Page 35 | of 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 | | | \$ | 7,600,530 |
| 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 | | | \$ | 7,600,530 |
| B. Net Worth | | | | |
| 1. Owner's Capital | | | \$ | |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | 2,379,754 |
| 6. Gain or Loss for Period | 10/1/2019 | thru | 9/30/2020 | \$ 1,144,301 |
| 7. Total Net Worth | | | \$ | 3,524,055 |
| C. Total Reserves and Net Worth | | | \$ | 11,124,585 |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 13,750,781 |

H. Changes in Total Net Worth

| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | Page 36 | of 37 |
|---|-----------------------|------------------------------------|------------|---------------|
| Account | | | | Amount |
| A. Balance at End of Prior Period as shown on Report of 09/30/2019 | | | | \$ 3,605,651 |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i> | | | | \$ 16,092,380 |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> | | | | \$ 14,948,079 |
| D. Net Income or Deficit | | | | \$ 1,144,301 |
| E. Balance | | | | \$ 4,749,952 |
| F. Additions | | | | |
| 1. Additional Capital Contributed <i>(itemize)</i> | | | | |
| Total Expenses Per Page 27 | \$14,961,001 | | | |
| F/S vs C/R Depreciation | (12,922) | | | |
| Total Expenses Per FS | \$14,948,079 | | | |
| 2. Other <i>(itemize)</i> | | | | |
| Prior Period Adjustments | | (55,897) | | |
| F-3. Total Additions | | | | \$ (55,897) |
| G. Deductions | | | | |
| 1. Drawings of Owners/Operators/Partners <i>(Specify)</i> | | | | \$ |
| Name and Address <i>(No., City, State, Zip)</i> | | Title | Amount | |
| | | | | |
| 2. Other Withdrawals <i>(Specify)</i> | | | | \$ |
| Purpose | | Amount | | |
| | | | | |
| 3. Total Deductions | | | | \$ 1,170,000 |
| H. Balance at End of Period | 09/30/20 | | | \$ 3,524,055 |

I. Preparer's/Reviewer's Certification

| | | | |
|---|---|------------------------------------|------------------|
| Name of Facility Regency House of Wallingford, Inc. | License No. 2072-C | Report for Year Ended 9/30/2020 | Page of 37 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

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.

| | | |
|---|--------------------|------------------------------|
| Signature of Preparer <i>Matthew S. Bavolack</i> | Title Principal | Date Signed 02/11/202 |
| Printed Name of Preparer Matthew S. Bavolack | | |
| Address 555 Long Wharf Drive, New Haven, CT 06511 | | Phone Number 203-781-9600 |
| Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps | | Phone Number 516-705-4813 |
| Contact Email Address jphelps@nathealthcare.com | | |

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Regency House of Wallingford, Inc. for the year ended September 30, 2020, 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 Regency House of Wallingford, Inc. 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 Regency House of Wallingford, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 8, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

Facility Name Regency House of Wallingford, Inc.

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: _____

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|----------------------|---|----------------|----------|-----|----------------|
| | | 9/30/2020 | | | 9/30/2020 |
| 101000-0109-00-000-0 | Cash - Operating-Regency | 815,701.00 | | | 815,701.00 |
| 102000-0109-00-000-0 | Cash - Payroll-Regency | 6,368.00 | | | 6,368.00 |
| 104000-0109-00-000-0 | Cash Savings-Regency | 1,697,967.00 | | | 1,697,967.00 |
| 105000-0109-00-000-0 | Cash Savings Patients-Regency | 84,485.00 | | | 84,485.00 |
| 106000-0109-00-000-0 | Petty Cash-Regency | 1,000.00 | | | 1,000.00 |
| 106100-0109-00-000-0 | Petty Cash Res Funds-Regency | 500.00 | | | 500.00 |
| 107000-0109-00-000-0 | Resident Refunds-Regency | 11,704.00 | | | 11,704.00 |
| 110000-0109-00-000-0 | Accounts Receivable-Regency | 269,526.00 | | | 269,526.00 |
| 111000-0109-00-000-0 | A/R Private-Regency | 193,896.00 | | | 193,896.00 |
| 111200-0109-00-000-0 | A/R Comm Ins-Regency | (18,599.00) | | | (18,599.00) |
| 111300-0109-00-000-0 | AR Hospice-Regency | 33,704.00 | | | 33,704.00 |
| 111400-0109-00-000-0 | A/R Mgd Medicare | 233,802.00 | | | 233,802.00 |
| 112000-0109-00-000-0 | A/R Medicare Pt A-Regency | 551,057.00 | | | 551,057.00 |
| 112500-0109-00-000-0 | A/R Medicare Pt B-Regency | 18,993.00 | | | 18,993.00 |
| 113000-0109-00-000-0 | A/R Medicaid-Regency | 764,709.00 | | | 764,709.00 |
| 114000-0109-00-000-0 | A/R Patient Pticipation-Regency | 57,638.00 | | | 57,638.00 |
| 116100-0109-00-000-0 | Medicare Co-Ins Bad Debt-Regency | (1,042.00) | | | (1,042.00) |
| 116200-0109-00-000-0 | Allowance for Doubtful Accounts-Regency | (331,564.00) | | | (331,564.00) |
| 121400-0109-00-000-0 | Prepaid Workers Comp-Regency | 17,649.00 | | | 17,649.00 |
| 122200-0109-00-000-0 | Prepaid Gen. Ins-Regency | 28,356.00 | | | 28,356.00 |
| 129000-0109-00-000-0 | Prepaid Expense Other-Regency | 9,134.00 | | | 9,134.00 |
| 129110-0109-00-000-0 | Prepaid Personal Property Taxes-Regency | 3,288.00 | | | 3,288.00 |
| 129200-0109-00-000-0 | Prepaid Corp Taxes-Regency | 130,991.00 | | | 130,991.00 |
| 129300-0109-00-000-0 | Prepaid Mgmt Assets-Regency | 20,182.00 | | | 20,182.00 |
| 129900-0109-00-000-0 | CT PET Deferred Tax-Regency | 36,845.00 | | | 36,845.00 |
| 130000-0109-00-000-0 | Inventory-Regency | 26,914.00 | | | 26,914.00 |
| 141600-0109-00-000-0 | Due from Related-Regency | 832,820.00 | | | 832,820.00 |
| 145000-0109-00-000-0 | Security Deposits-Regency | 12,500.00 | | | 12,500.00 |
| 151000-0109-00-000-0 | Land-Regency | 13,000.00 | | | 13,000.00 |
| 154000-0109-00-000-0 | Leasehold Improvement-Regency | 1,173,288.00 | | | 1,173,288.00 |
| 156000-0109-00-000-0 | Moveable Equip-Regency | 798,181.00 | | | 798,181.00 |
| 164000-0109-00-000-0 | Accum Amort - LHI-Regency | (755,404.00) | | | (755,404.00) |
| 166000-0109-00-000-0 | Accum Dep - Moveable Equip-Regency | (587,338.00) | | | (587,338.00) |
| 210000-0109-00-000-0 | Accounts Payable-Regency | (588,888.00) | | | (588,888.00) |
| 211401-0109-00-000-0 | Equipment Obligation ST 1-Regency | (16,630.00) | | | (16,630.00) |
| 211411-0109-00-000-0 | Equipment Obligation LT 1-Regency | (64,734.00) | | | (64,734.00) |
| 220200-0109-00-000-0 | Unclaimed ADP checks-Regency | (10,214.00) | | | (10,214.00) |
| 221700-0109-00-000-0 | Due to Medicaid-Regency | (205,996.00) | | | (205,996.00) |
| 221760-0109-00-000-0 | Deferred Revenue Rcf-Regency | (799,488.00) | | | (799,488.00) |
| 226200-0109-00-000-0 | Patients Fund-Regency | (84,485.00) | | | (84,485.00) |
| 250000-0109-00-000-0 | Accrued Expenses-Regency | (200,905.00) | | | (200,905.00) |
| 250020-0109-00-000-0 | Accrued Pension-Regency | (13,912.00) | | | (13,912.00) |
| 250030-0109-00-000-0 | Accrued Worker's Comp-Regency | (76,707.00) | | | (76,707.00) |
| 250100-0109-00-000-0 | Accrued Payroll-Regency | (412,025.00) | | | (412,025.00) |
| 254900-0109-00-000-0 | CT PET Tax Accrued Expense-Regency | (4,392.00) | | | (4,392.00) |
| 271500-0109-00-000-0 | Due to Related-Regency | (147,820.00) | | | (147,820.00) |
| 280000-0109-00-000-0 | Capital-Regency | 487,035.00 | | | 487,035.00 |
| 280100-0109-00-000-0 | Paid in Capital-Regency | (5,000.00) | | | (5,000.00) |
| 280200-0109-00-000-0 | Shareholders Undis Earnings-Regency | (55,020.00) | | | (55,020.00) |
| 286000-0109-00-000-0 | Ptner Drawings-Regency | 1,170,000.00 | | | 1,170,000.00 |
| 295000-0109-00-000-0 | Retained Earnings-Regency | (3,976,769.00) | | | (3,976,769.00) |
| 303005-0109-00-000-0 | Hospice Contra Other | 618.00 | | | 618.00 |
| 303100-0109-00-000-0 | Hospice Revenue-Regency | (600,030.00) | | | (600,030.00) |
| 303700-0109-00-000-0 | Hospice C/A-Regency | 261,225.00 | | | 261,225.00 |
| 304100-0109-00-000-0 | Hospice Pharmacy | (588.00) | | | (588.00) |
| 304105-0109-00-000-0 | Hospice Pharmacy Contra | 588.00 | | | 588.00 |
| 304300-0109-00-000-0 | Hospice PT-Regency | (176.00) | | | (176.00) |
| 304305-0109-00-000-0 | Hospice PT Contra-Regency | 47.00 | | | 47.00 |
| 304400-0109-00-000-0 | Hospice ST | (286.00) | | | (286.00) |
| 304405-0109-00-000-0 | Hospice ST Contra | 95.00 | | | 95.00 |
| 304600-0109-00-000-0 | Hospice Lab | (618.00) | | | (618.00) |
| 304800-0109-00-000-0 | Hospice OT-Regency | (607.00) | | | (607.00) |
| 304805-0109-00-000-0 | Hospice OT Contra---- | 318.00 | | | 318.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
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| | | 9/30/2020 | 9/30/2020 | | |
| 311000-0109-00-000-0 | Medicaid Room & Board-Regency | (11,696,990.00) | | | (11,696,990.00) |
| 311005-0109-00-000-0 | Medicaid Room & Board Contra-Regency | 5,109,479.00 | | | 5,109,479.00 |
| 313005-0109-00-000-0 | Medicaid Contra Other-Regency | 59,734.00 | | | 59,734.00 |
| 314100-0109-00-000-0 | Medicaid Pharmacy-Regency | (24,062.00) | | | (24,062.00) |
| 314105-0109-00-000-0 | Medicaid Pharmacy Contra-Regency | 24,062.00 | | | 24,062.00 |
| 314300-0109-00-000-0 | Medicaid PT-Regency | (9,171.00) | | | (9,171.00) |
| 314305-0109-00-000-0 | Medicaid PT Contra-Regency | 9,171.00 | | | 9,171.00 |
| 314400-0109-00-000-0 | Medicaid ST-Regency | (8,589.00) | | | (8,589.00) |
| 314405-0109-00-000-0 | Medicaid ST Contra-Regency | 8,589.00 | | | 8,589.00 |
| 314600-0109-00-000-0 | Medicaid Lab-Regency | (43,118.00) | | | (43,118.00) |
| 314800-0109-00-000-0 | Medicaid OT-Regency | (10,778.00) | | | (10,778.00) |
| 314805-0109-00-000-0 | Medicaid OT Contra-Regency | 10,778.00 | | | 10,778.00 |
| 314900-0109-00-000-0 | Medicaid Specialty Beds-Regency | (16,523.00) | | | (16,523.00) |
| 315000-0109-00-000-0 | Medicaid X-Ray-Regency | (93.00) | | | (93.00) |
| 321000-0109-00-000-0 | Medicare Pt A Room & Board-Regency | (2,675,290.00) | | | (2,675,290.00) |
| 321005-0109-00-000-0 | Medicare Pt A R and B Contra-Regency | 2,135,880.00 | | | 2,135,880.00 |
| 321006-0109-00-000-0 | Medicare A PT Contra-Regency | (533,049.00) | | | (533,049.00) |
| 321007-0109-00-000-0 | Medicare A OT Contra-Regency | (494,906.00) | | | (494,906.00) |
| 321008-0109-00-000-0 | Medicare A ST Contra-Regency | (215,975.00) | | | (215,975.00) |
| 321009-0109-00-000-0 | Medicare A NTA Contra-Regency | (739,937.00) | | | (739,937.00) |
| 321010-0109-00-000-0 | Medicare A Nsng Comp Contra-Regency | (1,060,701.00) | | | (1,060,701.00) |
| 323005-0109-00-000-0 | Medicare Pt A Contra Other-Regency | 209,858.00 | | | 209,858.00 |
| 324000-0109-00-000-0 | Medicare Pt A Ambulance-Regency | (36,965.00) | | | (36,965.00) |
| 324100-0109-00-000-0 | Medicare Pt A Pharmacy-Regency | (221,338.00) | | | (221,338.00) |
| 324105-0109-00-000-0 | Medicare Pt A Pharmacy Contra-Regency | 259,164.00 | | | 259,164.00 |
| 324300-0109-00-000-0 | Medicare Pt A PT-Regency | (311,739.00) | | | (311,739.00) |
| 324305-0109-00-000-0 | Medicare Pt A PT Contra-Regency | 311,739.00 | | | 311,739.00 |
| 324400-0109-00-000-0 | Medicare Pt A ST-Regency | (75,684.00) | | | (75,684.00) |
| 324405-0109-00-000-0 | Medicare Pt A ST Contra-Regency | 75,684.00 | | | 75,684.00 |
| 324500-0109-00-000-0 | Medicare Pt A IV Therapy-Regency | (37,826.00) | | | (37,826.00) |
| 324600-0109-00-000-0 | Medicare Pt A Lab-Regency | (140,030.00) | | | (140,030.00) |
| 324800-0109-00-000-0 | Medicare Pt A OT-Regency | (317,770.00) | | | (317,770.00) |
| 324805-0109-00-000-0 | Medicare Pt A OT Contra-Regency | 317,770.00 | | | 317,770.00 |
| 324900-0109-00-000-0 | Medicare Pt A Specialty Beds-Regency | (8,823.00) | | | (8,823.00) |
| 325000-0109-00-000-0 | Medicare Pt A X-Ray-Regency | (24,040.00) | | | (24,040.00) |
| 328000-0109-00-000-0 | Medicare Pt A Sequestration-Regency | 39,718.00 | | | 39,718.00 |
| 329000-0109-00-000-0 | Medicare Pt A Settlement-Regency | 2,683.00 | | | 2,683.00 |
| 334300-0109-00-000-0 | Medicare Pt B PT-Regency | (28,384.00) | | | (28,384.00) |
| 334305-0109-00-000-0 | Medicare Pt B PT Contra-Regency | 5,035.00 | | | 5,035.00 |
| 334400-0109-00-000-0 | Medicare Pt B ST-Regency | (17,016.00) | | | (17,016.00) |
| 334405-0109-00-000-0 | Medicare Pt B ST Contra-Regency | 2.00 | | | 2.00 |
| 334800-0109-00-000-0 | Medicare Pt B OT-Regency | (28,886.00) | | | (28,886.00) |
| 334805-0109-00-000-0 | Medicare Pt B OT Contra-Regency | 5,045.00 | | | 5,045.00 |
| 335700-0109-00-000-0 | Medicare Pt B Flu/Pneumonia-Regency | (482.00) | | | (482.00) |
| 337300-0109-00-000-0 | Mgd Medicare Pt B PT-Regency | (11,924.00) | | | (11,924.00) |
| 337305-0109-00-000-0 | Mgd Medicare Pt B PT Contra-Regency | (477.00) | | | (477.00) |
| 337400-0109-00-000-0 | Mgd Medicare Pt B ST-Regency | (5,139.00) | | | (5,139.00) |
| 337405-0109-00-000-0 | Mgd Medicare Pt B ST Contra-Regency | 262.00 | | | 262.00 |
| 337800-0109-00-000-0 | Mgd Medicare Pt B OT-Regency | (13,712.00) | | | (13,712.00) |
| 337805-0109-00-000-0 | Mgd Medicare Pt B OT Contra-Regency | 320.00 | | | 320.00 |
| 338000-0109-00-000-0 | Medicare Pt B Prior Period-Regency | 565.00 | | | 565.00 |
| 341000-0109-00-000-0 | Private Room & Board-Regency | (2,918,315.00) | | | (2,918,315.00) |
| 341005-0109-00-000-0 | Private Room & Board Contra-Regency | 118,727.00 | | | 118,727.00 |
| 344105-0109-00-000-0 | Private Pharmacy Contra-Regency | (5.00) | | | (5.00) |
| 344205-0109-00-000-0 | Pvt Chargeable Med Supp Contra-Regency | 81.00 | | | 81.00 |
| 344300-0109-00-000-0 | Private PT-Regency | (7,622.00) | | | (7,622.00) |
| 344400-0109-00-000-0 | Private ST-Regency | (2,254.00) | | | (2,254.00) |
| 344600-0109-00-000-0 | Private Lab-Regency | (81.00) | | | (81.00) |
| 344800-0109-00-000-0 | Private OT-Regency | (5,492.00) | | | (5,492.00) |
| 351000-0109-00-000-0 | Comm Ins Room & Board-Regency | (266,955.00) | | | (266,955.00) |
| 351005-0109-00-000-0 | Comm Ins Room & Board Contra-Regency | 61,849.00 | | | 61,849.00 |
| 353005-0109-00-000-0 | Comm Ins Contra Other-Regency | 41,850.00 | | | 41,850.00 |
| 354100-0109-00-000-0 | Comm Ins Pharmacy-Regency | (27,940.00) | | | (27,940.00) |
| 354105-0109-00-000-0 | Comm Ins Pharmacy Contra-Regency | 36,806.00 | | | 36,806.00 |
| 354300-0109-00-000-0 | Comm Ins PT-Regency | (31,811.00) | | | (31,811.00) |
| 354305-0109-00-000-0 | Comm Ins PT Contra-Regency | 31,811.00 | | | 31,811.00 |
| 354400-0109-00-000-0 | Comm Ins ST-Regency | (5,426.00) | | | (5,426.00) |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
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| | | 9/30/2020 | | | 9/30/2020 |
| 354405-0109-00-000-0 | Comm Ins ST Contra-Regency | 5,426.00 | | | 5,426.00 |
| 354500-0109-00-000-0 | Comm Ins IV Therapy-Regency | (11,129.00) | | | (11,129.00) |
| 354600-0109-00-000-0 | Comm Ins Lab-Regency | (31,019.00) | | | (31,019.00) |
| 354800-0109-00-000-0 | Comm Ins OT-Regency | (32,689.00) | | | (32,689.00) |
| 354805-0109-00-000-0 | Comm Ins OT Contra-Regency | 32,689.00 | | | 32,689.00 |
| 354900-0109-00-000-0 | Comm Ins Specialty Beds-Regency | (9,173.00) | | | (9,173.00) |
| 355000-0109-00-000-0 | Comm Ins X-Ray-Regency | (1,658.00) | | | (1,658.00) |
| 371000-0109-00-000-0 | Mgd Medicare Room and Board---- | (2,325,220.00) | | | (2,325,220.00) |
| 371005-0109-00-000-0 | Mgd Medicare Room & Board Contra | 381,410.00 | | | 381,410.00 |
| 371006-0109-00-000-0 | Mgd Medicare PT Contra-Regency | (621.00) | | | (621.00) |
| 371007-0109-00-000-0 | Mgd Medicare OT Contra-Regency | (586.00) | | | (586.00) |
| 371008-0109-00-000-0 | Mgd Medicare ST Contra-Regency | (104.00) | | | (104.00) |
| 371009-0109-00-000-0 | Mgd Medicare NTA Contra-Regency | (774.00) | | | (774.00) |
| 371010-0109-00-000-0 | Mgd Medicare Nsng Comp Contra-Regency | (954.00) | | | (954.00) |
| 373005-0109-00-000-0 | Mgd Medicare Contra Other | 137,631.00 | | | 137,631.00 |
| 374000-0109-00-000-0 | Mgd Medicare Ambulance | (2,911.00) | | | (2,911.00) |
| 374100-0109-00-000-0 | Mgd Medicare Pharmacy | (171,837.00) | | | (171,837.00) |
| 374105-0109-00-000-0 | Mgd Medicare Pharmacy Contra | 175,839.00 | | | 175,839.00 |
| 374300-0109-00-000-0 | Mgd Medicare PT | (247,025.00) | | | (247,025.00) |
| 374305-0109-00-000-0 | Mgd Medicare PT Contra | 247,025.00 | | | 247,025.00 |
| 374400-0109-00-000-0 | Mgd Medicare ST | (56,323.00) | | | (56,323.00) |
| 374405-0109-00-000-0 | Mgd Medicare ST Contra | 56,323.00 | | | 56,323.00 |
| 374500-0109-00-000-0 | Mgd Medicare IV Therapy | (4,293.00) | | | (4,293.00) |
| 374600-0109-00-000-0 | Mgd Medicare Lab | (113,035.00) | | | (113,035.00) |
| 374800-0109-00-000-0 | Mgd Medicare OT | (250,152.00) | | | (250,152.00) |
| 374805-0109-00-000-0 | Mgd Medicare OT Contra | 250,152.00 | | | 250,152.00 |
| 374900-0109-00-000-0 | Mgd Medicare Specialty Beds | (1,032.00) | | | (1,032.00) |
| 375000-0109-00-000-0 | Mgd Medicare X-Ray | (20,372.00) | | | (20,372.00) |
| 375700-0109-00-000-0 | Mgd Medicare Flu/Pneumonia | (858.00) | | | (858.00) |
| 378000-0109-00-000-0 | Mgd Medicare Prior Period | 6,560.00 | | | 6,560.00 |
| 378100-0109-00-000-0 | Medicare Mgd Care Pt B PT-Regency | (34,401.00) | | | (34,401.00) |
| 378105-0109-00-000-0 | Medicare Mgd Pt B PT Contra-Regency | (5,470.00) | | | (5,470.00) |
| 378120-0109-00-000-0 | Medicare Mgd Care Pt B ST-Regency | (26,875.00) | | | (26,875.00) |
| 378125-0109-00-000-0 | Medicare Mgd Pt B STContra-Regency | 3,735.00 | | | 3,735.00 |
| 378130-0109-00-000-0 | Medicare Mgd Care Pt B OT-Regency | (19,821.00) | | | (19,821.00) |
| 378135-0109-00-000-0 | Medicare Mgd Pt B OT Contra-Regency | (1,379.00) | | | (1,379.00) |
| 391100-0109-00-000-0 | Interest Income-Regency | (836.00) | | | (836.00) |
| 391500-0109-00-000-0 | Misc. Other Income-Regency | (469,270.00) | | | (469,270.00) |
| 391900-0109-00-000-0 | Long- Term CT PET Tax Income-Regency- - - | 76.00 | | | 76.00 |
| 400000-0109-01-073-0 | Salary-Regency-Operator-Owner- | 24,993.00 | | | 24,993.00 |
| 400000-0109-03-007-0 | Salary-Regency-Administration-Administrative Ass- | 76,552.00 | | | 76,552.00 |
| 400000-0109-03-009-0 | Salary-Regency-Administration-Administrator- | 186,333.00 | | | 186,333.00 |
| 400000-0109-04-007-0 | Salary-Regency-Fiscal Operations-Administrative - | 63,233.00 | | | 63,233.00 |
| 400000-0109-05-065-0 | Salary-Regency-Medical Records-Medical Records- | 36,429.00 | | | 36,429.00 |
| 400000-0109-06-038-0 | Salary-Regency-Social service-Dir- | 39,040.00 | | | 39,040.00 |
| 400000-0109-06-096-0 | Salary-Regency-Social service-Social Worker- | 71,964.00 | | | 71,964.00 |
| 400000-0109-07-038-0 | Salary-Regency-Rec Therapy-Dir- | 53,276.00 | | | 53,276.00 |
| 400000-0109-07-086-0 | Salary-Regency-Rec Therapy-Rec Therapist- | 96,250.00 | | | 96,250.00 |
| 400000-0109-08-058-0 | Salary-Regency-Maintenance-Maintenance Worker- | 44,584.00 | | | 44,584.00 |
| 400000-0109-08-101-0 | Salary-Regency-Maintenance-Supervisor- | 62,035.00 | | | 62,035.00 |
| 400000-0109-09-048-0 | Salary-Regency-Housekeeping-Housekeeper- | 348,651.00 | | | 348,651.00 |
| 400000-0109-09-101-0 | Salary-Regency-Housekeeping-Supervisor- | 54,378.00 | | | 54,378.00 |
| 400000-0109-10-051-0 | Salary-Regency-Laundry-Laundry Aide- | 16,516.00 | | | 16,516.00 |
| 400000-0109-11-011-0 | Salary-Regency-Admissions-Admissions Coordinator- | 2,447.00 | | | 2,447.00 |
| 400000-0109-11-038-0 | Salary-Regency-Admissions-Dir- | 247,138.00 | | | 247,138.00 |
| 400000-0109-13-013-0 | Salary-Regency-Dietary-Aide- | 299,759.00 | | | 299,759.00 |
| 400000-0109-13-031-0 | Salary-Regency-Dietary-Cook- | 163,905.00 | | | 163,905.00 |
| 400000-0109-13-101-0 | Salary-Regency-Dietary-Supervisor- | 84,464.00 | | | 84,464.00 |
| 400000-0109-14-012-0 | Salary-Regency-Nursing Admin-ADNS- | 85,323.00 | | | 85,323.00 |
| 400000-0109-14-028-0 | Salary-Regency-Nursing Admin-Clerical- | 43,016.00 | | | 43,016.00 |
| 400000-0109-14-044-0 | Salary-Regency-Nursing Admin-DNS- | 127,628.00 | | | 127,628.00 |
| 400000-0109-14-052-0 | Salary-Regency-Nursing Admin-LPN- | 30,892.00 | | | 30,892.00 |
| 400000-0109-15-021-0 | Salary-Regency-Nursing-CNA- | 2,126,072.00 | | | 2,126,072.00 |
| 400000-0109-15-052-0 | Salary-Regency-Nursing-LPN- | 1,449,999.00 | | | 1,449,999.00 |
| 400000-0109-15-092-0 | Salary-Regency-Nursing-RN- | 887,630.00 | | | 887,630.00 |
| 400000-0109-21-040-0 | Salary-Regency-Human Resources-Dir of Human Reso- | 26,462.00 | | | 26,462.00 |
| 400050-0109-03-007-0 | Salary - PTO-Regency-Administration-Administrati- | 108.00 | | | 108.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
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| | | 9/30/2020 | | | 9/30/2020 |
| 400050-0109-04-007-0 | Salary - PTO-Regency-Fiscal Operations-Administr- | 2,608.00 | | | 2,608.00 |
| 400050-0109-05-065-0 | Salary - PTO-Regency-Medical Records-Medical Rec- | (1,723.00) | | | (1,723.00) |
| 400050-0109-06-038-0 | Salary - PTO-Regency-Social service-Dir- | (277.00) | | | (277.00) |
| 400050-0109-06-096-0 | Salary - PTO-Regency-Social service-Social Worke- | 1,538.00 | | | 1,538.00 |
| 400050-0109-07-086-0 | Salary - PTO-Regency-Rec Therapy-Rec Therapist- | 942.00 | | | 942.00 |
| 400050-0109-08-058-0 | Salary - PTO-Regency-Maintenance-Maintenance Wor- | 294.00 | | | 294.00 |
| 400050-0109-08-101-0 | Salary - PTO-Regency-Maintenance-Supervisor- | 981.00 | | | 981.00 |
| 400050-0109-09-048-0 | Salary - PTO-Regency-Housekeeping-Housekeeper- | (2,382.00) | | | (2,382.00) |
| 400050-0109-09-101-0 | Salary - PTO-Regency-Housekeeping-Supervisor- | 1,321.00 | | | 1,321.00 |
| 400050-0109-10-051-0 | Salary - PTO-Regency-Laundry-Laundry Aide- | (688.00) | | | (688.00) |
| 400050-0109-11-038-0 | Salary - PTO-Regency-Admissions-Dir- | (4,984.00) | | | (4,984.00) |
| 400050-0109-13-013-0 | Salary - PTO-Regency-Dietary-Aide- | 1,305.00 | | | 1,305.00 |
| 400050-0109-13-031-0 | Salary - PTO-Regency-Dietary-Cook- | (523.00) | | | (523.00) |
| 400050-0109-13-101-0 | Salary - PTO-Regency-Dietary-Supervisor- | 3,440.00 | | | 3,440.00 |
| 400050-0109-14-012-0 | Salary - PTO-Regency-Nursing Admin-ADNS- | (2,880.00) | | | (2,880.00) |
| 400050-0109-14-028-0 | Salary - PTO-Regency-Nursing Admin-Clerical- | 1,653.00 | | | 1,653.00 |
| 400050-0109-14-044-0 | Salary - PTO-Regency-Nursing Admin-DNS- | (1,015.00) | | | (1,015.00) |
| 400050-0109-14-052-0 | Salary - PTO-Regency-Nursing Admin-LPN- | 987.00 | | | 987.00 |
| 400050-0109-15-021-0 | Salary - PTO-Regency-Nursing-CNA- | (8,148.00) | | | (8,148.00) |
| 400050-0109-15-052-0 | Salary - PTO-Regency-Nursing-LPN- | (417.00) | | | (417.00) |
| 400050-0109-15-092-0 | Salary - PTO-Regency-Nursing-RN- | 13,895.00 | | | 13,895.00 |
| 400050-0109-21-040-0 | Salary - PTO-Regency-Human Resources-Dir of Huma- | 1,188.00 | | | 1,188.00 |
| 401000-0109-29-000-0 | FICA-Regency-Emp Benefits- - | 501,402.00 | | | 501,402.00 |
| 401100-0109-29-000-0 | FUI-Regency-Emp Benefits- - | 8,663.00 | | | 8,663.00 |
| 401200-0109-29-000-0 | SUI-Regency-Emp Benefits- - | 71,038.00 | | | 71,038.00 |
| 401300-0109-29-000-0 | Health Ins-Regency-Emp Benefits- - | 751,491.00 | | | 751,491.00 |
| 401400-0109-29-000-0 | Workers Compensation-Regency-Emp Benefits- - | 237,158.00 | | | 237,158.00 |
| 401450-0109-29-000-0 | Workers Comp Retro Exp-Regency-Emp Benefits- - | 22,214.00 | | | 22,214.00 |
| 401700-0109-29-000-0 | Pension-Regency-Emp Benefits- - | 13,912.00 | | | 13,912.00 |
| 402000-0109-03-000-0 | Holiday Expense-Regency-Administration- - | 2,862.00 | | | 2,862.00 |
| 410000-0109-04-000-0 | Supplies-Regency-Fiscal Operations- - | 11,984.00 | | | 11,984.00 |
| 410000-0109-07-000-0 | Supplies-Regency-Rec Therapy- - | 12,117.00 | | | 12,117.00 |
| 410000-0109-08-000-0 | Supplies-Regency-Maintenance- - | 21,546.00 | | | 21,546.00 |
| 410000-0109-09-000-0 | Supplies-Regency-Housekeeping- - | 36,425.00 | | | 36,425.00 |
| 410000-0109-10-000-0 | Supplies-Regency-Laundry- - | 2,690.00 | | | 2,690.00 |
| 410000-0109-13-000-0 | Supplies-Regency-Dietary- - | 31,352.00 | | | 31,352.00 |
| 410000-0109-15-000-0 | Supplies-Regency-Nursing- - | 152,059.00 | | | 152,059.00 |
| 410000-0109-18-000-0 | Supplies-Regency-Marketing- - | 2,509.00 | | | 2,509.00 |
| 410000-0109-23-000-0 | Supplies-Regency-Rehab Tpy and Anclry- - | 747.00 | | | 747.00 |
| 410019-0109-07-000-0 | Supplies COVID19 - Regency | 377.00 | | | 377.00 |
| 410019-0109-08-000-0 | Supplies COVID19 - Regency | 261.00 | | | 261.00 |
| 410019-0109-09-000-0 | Supplies COVID19 - Regency | 5,603.00 | | | 5,603.00 |
| 410019-0109-10-000-0 | Supplies COVID19 - Regency | 26,298.00 | | | 26,298.00 |
| 410019-0109-13-000-0 | Supplies COVID19 - Regency | 87.00 | | | 87.00 |
| 410019-0109-15-000-0 | Supplies COVID19 - Regency | 119,195.00 | | | 119,195.00 |
| 411200-0109-23-000-0 | Drugs - Mdcare Pt A-Regency-Rehab Tpy and Ancl- - | 503,080.00 | | | 503,080.00 |
| 411700-0109-22-000-0 | House Drugs (OTC)-Regency-Medical Services- - | 16,392.00 | | | 16,392.00 |
| 412000-0109-13-000-0 | Food-Regency-Dietary- - | 286,507.00 | | | 286,507.00 |
| 412019-0109-13-000-0 | Dietary-Regency | 872.00 | | | 872.00 |
| 412100-0109-13-000-0 | Food Supplements-Regency-Dietary- - | 33,566.00 | | | 33,566.00 |
| 413001-0109-23-000-0 | Oxygen Non Billable-Regency-Rehab Tpy and Ancl- - | 13,202.00 | | | 13,202.00 |
| 413500-0109-23-000-0 | IV Thy Supplies-Regency-Rehab Tpy and Anclry- - | 7,673.00 | | | 7,673.00 |
| 414000-0109-10-000-0 | Diapers-Regency-Laundry- - | 43,595.00 | | | 43,595.00 |
| 414100-0109-10-000-0 | Linen-Regency-Laundry- - | 192.00 | | | 192.00 |
| 420000-0109-15-000-0 | Minor Equip-Regency-Nursing- - | 1,551.00 | | | 1,551.00 |
| 431000-0109-03-000-0 | Consulting Fees-Regency-Administration- - | 7,162.00 | | | 7,162.00 |
| 431000-0109-04-000-0 | Consulting Fees-Regency-Fiscal Operations- - | 22,799.00 | (22,674.00) | | 125.00 |
| 431000-0109-13-000-0 | Consulting Fees-Regency-Dietary- - | 35,927.00 | | | 35,927.00 |
| 431000-0109-15-000-0 | Consulting Fees-Regency-Nursing- - | 30,058.00 | | | 30,058.00 |
| 431000-0109-21-000-0 | Consulting Fees-Regency-Human Resources- - | 18,521.00 | | | 18,521.00 |
| 431000-0109-23-000-0 | Consulting Fees-Regency-Rehab Tpy and Anclry- - | 2,379.00 | | | 2,379.00 |
| 431010-0109-23-000-0 | Pharmacy fees-Regency-Rehab Tpy and Anclry- - | 14,768.00 | | | 14,768.00 |
| 432000-0109-03-000-0 | Accounting Fees-Regency-Administration- - | 36,919.00 | | | 36,919.00 |
| 433000-0109-03-000-0 | Legal Fees-Regency-Administration- - | 8,753.00 | | | 8,753.00 |
| 433100-0109-03-000-0 | Legal Fees - Labor-Regency-Administration- - | 8,465.00 | | | 8,465.00 |
| 433200-0109-03-000-0 | Legal Fees - Collections-Regency-Administratio- - | 6,756.00 | | | 6,756.00 |
| 433300-0109-03-000-0 | Legal Fees - Non-reimbursabl-Regency-Administrati- - | 3,131.00 | | | 3,131.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|----------------------|---|--------------|----------|-----------|--------------|
| | | 9/30/2020 | | | 9/30/2020 |
| 434000-0109-03-000-0 | Shared Services-Regency-Administration- - | 601,664.00 | | 22,674.00 | 624,338.00 |
| 435200-0109-03-000-0 | IT Services-Regency-Administration | 43,311.00 | | | 43,311.00 |
| 435210-0109-03-000-0 | IT Rental-Regency-Administration | 41,039.00 | | | 41,039.00 |
| 436000-0109-22-000-0 | Medical Director Fees-Regency-Medical Services- - | 48,000.00 | | | 48,000.00 |
| 436010-0109-22-000-0 | Medical Staff Meetings-Regency-Medical Service- - | 200.00 | | | 200.00 |
| 436200-0109-22-000-0 | Dental Fees-Regency-Medical Services- - | 3,441.00 | | | 3,441.00 |
| 436300-0109-22-000-0 | Physician Fees-Regency-Medical Services- - | 24,000.00 | | | 24,000.00 |
| 437000-0109-23-000-0 | PT Fees-Regency-Rehab Tpy and Anclrry- - | 383,551.00 | | | 383,551.00 |
| 437100-0109-23-000-0 | OT Fees-Regency-Rehab Tpy and Anclrry- - | 353,346.00 | | | 353,346.00 |
| 437200-0109-23-000-0 | Speech Fees-Regency-Rehab Tpy and Anclrry- - | 118,571.00 | | | 118,571.00 |
| 438020-0109-27-000-0 | X-Ray Fees-Regency-Laboratory- - | 45,648.00 | | | 45,648.00 |
| 438030-0109-27-000-0 | Lab Fees-Regency-Laboratory- - | 77,117.00 | | | 77,117.00 |
| 440000-0109-04-000-0 | Purch Services-Regency-Fiscal Operations- - | 28,387.00 | | | 28,387.00 |
| 440000-0109-07-000-0 | Purch Services-Regency-Rec Therapy- - | 16,444.00 | | | 16,444.00 |
| 440000-0109-08-000-0 | Purch Services-Regency-Maintenance- - | 64,147.00 | | | 64,147.00 |
| 440000-0109-12-000-0 | Purch Services-Regency-Security- - | 12,748.00 | | | 12,748.00 |
| 440000-0109-13-000-0 | Purch Services-Regency-Dietary- - | 4,707.00 | | | 4,707.00 |
| 440000-0109-15-000-0 | Purch Services-Regency-Nursing- - | 2,290.00 | | | 2,290.00 |
| 440001-0109-08-000-0 | Ground Services-Regency-Maintenance- - | 21,936.00 | | | 21,936.00 |
| 440010-0109-15-000-0 | Purch Services Ambulance-Regency-Nursing- - | 28,009.00 | | | 28,009.00 |
| 440050-0109-07-000-0 | Cable Expense-Regency-Rec Therapy- - | 15,455.00 | | | 15,455.00 |
| 442000-0109-08-000-0 | Pest Control-Regency-Maintenance- - | 3,430.00 | | | 3,430.00 |
| 443000-0109-08-000-0 | Carting-Regency-Maintenance- - | 32,626.00 | | | 32,626.00 |
| 450000-0109-07-000-0 | Rental Expenses-Regency-Rec Therapy- - | 57.00 | | | 57.00 |
| 452000-0109-04-000-0 | Equip Rental-Regency-Fiscal Operations- - | 7,352.00 | | | 7,352.00 |
| 452000-0109-13-000-0 | Equip Rental-Regency-Dietary- - | 1,939.00 | | | 1,939.00 |
| 452000-0109-15-000-0 | Equip Rental-Regency-Nursing- - | 19,231.00 | | | 19,231.00 |
| 452000-0109-23-000-0 | Equip Rental-Regency-Rehab Tpy and Anclrry- - | 10,179.00 | | | 10,179.00 |
| 452000-0109-24-000-0 | Equip Rental-Regency-Respiratory- - | 20,703.00 | | | 20,703.00 |
| 461000-0109-03-000-0 | Telephone-Regency-Administration- - | 36,122.00 | | | 36,122.00 |
| 461100-0109-03-000-0 | Telephone - Cell-Regency-Administration- - | 2,261.00 | | | 2,261.00 |
| 462000-0109-25-000-0 | Electric-Regency-Property- - | 69,106.00 | | | 69,106.00 |
| 463000-0109-25-000-0 | Gas-Regency-Property- - | 78,350.00 | | | 78,350.00 |
| 464000-0109-25-000-0 | Sewer-Regency-Property- - | 54,359.00 | | | 54,359.00 |
| 471000-0109-25-000-0 | Rent-Regency-Property- - | 1,128,000.00 | | | 1,128,000.00 |
| 472000-0109-25-000-0 | Personal Property Taxes-Regency-Property- - | 14,232.00 | | | 14,232.00 |
| 476000-0109-25-000-0 | Interest on Notes Payable-Regency-Property- - | 264.00 | | | 264.00 |
| 484000-0109-25-000-0 | Dep Exp - LHI-Regency-Property- - | 68,888.00 | | | 68,888.00 |
| 486000-0109-25-000-0 | Dep Exp - Moveable Equip-Regency-Property- - | 61,839.00 | | | 61,839.00 |
| 491000-0109-03-000-0 | Dues-Regency-Administration- - | 9,200.00 | | | 9,200.00 |
| 491001-0109-03-000-0 | Subscriptions-Regency-Administration- - | 4,964.00 | | | 4,964.00 |
| 500000-0109-03-000-0 | Licenses and Permits-Regency-Administration- - | 1,651.00 | | | 1,651.00 |
| 501100-0109-03-000-0 | Advertising Promotional-Regency-Administration- - | 13,726.00 | | | 13,726.00 |
| 501100-0109-18-000-0 | Advertising Promotional-Regency-Marketing- - | 8,431.00 | | | 8,431.00 |
| 503000-0109-03-000-0 | Penalties-Regency-Administration- - | 38.00 | | | 38.00 |
| 503100-0109-03-000-0 | Interest-Regency-Administration- - | 1,785.00 | | | 1,785.00 |
| 503130-0109-03-000-0 | Interest on Computer Loan-Regency-Administrati | 4,906.00 | | | 4,906.00 |
| 503200-0109-03-000-0 | Bank Charges-Regency-Administration- - | 40,498.00 | | | 40,498.00 |
| 504000-0109-03-000-0 | Postage-Regency-Administration- - | 3,670.00 | | | 3,670.00 |
| 505000-0109-03-000-0 | Background Check-Regency-Administration- - | 5,128.00 | | | 5,128.00 |
| 507000-0109-03-000-0 | Revenue Assessment-Regency-Administration- - | 680,123.00 | | | 680,123.00 |
| 508000-0109-03-000-0 | Bad Debt Expense-Regency-Administration- - | 194,095.00 | | | 194,095.00 |
| 508010-0109-03-000-0 | Bad Debt Mdcr-Regency-Administration- - | (4,128.00) | | | (4,128.00) |
| 509000-0109-03-000-0 | Seminars-Regency-Administration- - | 1,562.00 | | | 1,562.00 |
| 510000-0109-03-000-0 | Liability Ins-Regency-Administration- - | 84,821.00 | | | 84,821.00 |
| 511000-0109-03-000-0 | Auto Ins-Regency-Administration- - | 1,619.00 | | | 1,619.00 |
| 512000-0109-03-000-0 | Umbrella Ins-Regency-Administration- - | 14,576.00 | | | 14,576.00 |
| 513000-0109-03-000-0 | Crime Ins-Regency-Administration- - | 5,243.00 | | | 5,243.00 |
| 520100-0109-03-000-0 | Auto Lease Expense-Regency-Administration- - | 6,019.00 | | | 6,019.00 |
| 521000-0109-03-000-0 | Travel Expense-Regency-Administration- - | 3,229.00 | | | 3,229.00 |
| 523000-0109-03-000-0 | Emp Benefits - Other-Regency-Administration- - | 7,285.00 | | | 7,285.00 |
| 523019-0109-03-000-0 | Employee Benefits Other - Regency | 43,043.00 | | | 43,043.00 |
| 530000-0109-15-000-0 | Pool RNs-Regency-Nursing- - | 16,063.00 | | | 16,063.00 |
| 531000-0109-15-000-0 | Pool LPNs-Regency-Nursing- - | 28,533.00 | | | 28,533.00 |
| 532000-0109-15-000-0 | Pool CNA-Regency-Nursing- - | 81,563.00 | | | 81,563.00 |
| 533000-0109-10-000-0 | Outside Services-Regency-Laundry- - | 168,440.00 | | | 168,440.00 |
| 541000-0109-03-000-0 | Misc. Expense-Regency-Administration- - | 779.00 | | | 779.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--------------------------|--|-------------|----------|-------------|-------------|
| | | 9/30/2020 | | | 9/30/2020 |
| 541001-0109-03-000-0 | Political Contributions -Regency-Administration- - | 1,300.00 | | | 1,300.00 |
| 541050-0109-03-000-0 | Prior Period Expense-Regency- - - | (11,283.00) | | | (11,283.00) |
| 542900-0109-03-000-0 | CT PET Tax Expens-Regency-Administr - | 86,442.00 | | | 86,442.00 |
| Marcum 202 | MDS Coordinator | 0.00 | | 156,371.00 | 156,371.00 |
| Marcum 203 | Staff Development | 0.00 | | 63,088.00 | 63,088.00 |
| Total | | 0.00 | | 0.00 | 0.00 |
| Net (Income) Loss | | 0.00 | | 0.00 | 0.00 |

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|---|---|---------------------|----------|---------------------|---------------------|
| | | 9/30/2020 | | | 9/30/2020 |
| Group : [10-A] | Salaries and Wages | | | | |
| Subgroup : [1] | Operators/Owners | | | | |
| 400000-0109-01-073-0 | Salary-Regency-Operator-Owner- | 24,993.00 | | 0.00 | 24,993.00 |
| Subtotal [1] Operators/Owners | | 24,993.00 | | 0.00 | 24,993.00 |
| Subgroup : [2] | Administrators | | | | |
| 400000-0109-03-009-0 | Salary-Regency-Administration-Administrator- | 186,333.00 | | 0.00 | 186,333.00 |
| 400050-0109-03-007-0 | Salary - PTO-Regency-Administration-Administrati- | 108.00 | | 0.00 | 108.00 |
| Subtotal [2] Administrators | | 186,441.00 | | 0.00 | 186,441.00 |
| Subgroup : [4] | Other Administrative Salaries | | | | |
| 400000-0109-03-007-0 | Salary-Regency-Administration-Administrative Ass- | 76,552.00 | | 0.00 | 76,552.00 |
| 400000-0109-04-007-0 | Salary-Regency-Fiscal Operations-Administrative - | 63,233.00 | | 0.00 | 63,233.00 |
| 400000-0109-05-065-0 | Salary-Regency-Medical Records-Medical Records- | 36,429.00 | | 0.00 | 36,429.00 |
| 400000-0109-21-040-0 | Salary-Regency-Human Resources-Dir of Human Reso- | 26,462.00 | | 0.00 | 26,462.00 |
| 400050-0109-04-007-0 | Salary - PTO-Regency-Fiscal Operations-Administr- | 2,608.00 | | 0.00 | 2,608.00 |
| 400050-0109-05-065-0 | Salary - PTO-Regency-Medical Records-Medical Rec- | (1,723.00) | | 0.00 | (1,723.00) |
| 400050-0109-21-040-0 | Salary - PTO-Regency-Human Resources-Dir of Huma- | 1,188.00 | | 0.00 | 1,188.00 |
| Subtotal [4] Other Administrative Salaries | | 204,749.00 | | 0.00 | 204,749.00 |
| Subgroup : [5B] | Food Service Supervisor | | | | |
| 400000-0109-13-101-0 | Salary-Regency-Dietary-Supervisor- | 84,464.00 | | 0.00 | 84,464.00 |
| 400050-0109-13-101-0 | Salary - PTO-Regency-Dietary-Supervisor- | 3,440.00 | | 0.00 | 3,440.00 |
| Subtotal [5B] Food Service Supervisor | | 87,904.00 | | 0.00 | 87,904.00 |
| Subgroup : [5C] | Dietary Workers | | | | |
| 400000-0109-13-013-0 | Salary-Regency-Dietary-Aide- | 299,759.00 | | 0.00 | 299,759.00 |
| 400000-0109-13-031-0 | Salary-Regency-Dietary-Cook- | 163,905.00 | | 0.00 | 163,905.00 |
| 400050-0109-13-013-0 | Salary - PTO-Regency-Dietary-Aide- | 1,305.00 | | 0.00 | 1,305.00 |
| 400050-0109-13-031-0 | Salary - PTO-Regency-Dietary-Cook- | (523.00) | | 0.00 | (523.00) |
| Subtotal [5C] Dietary Workers | | 464,446.00 | | 0.00 | 464,446.00 |
| Subgroup : [6A] | Head Housekeeper | | | | |
| 400000-0109-09-101-0 | Salary-Regency-Housekeeping-Supervisor- | 54,378.00 | | 0.00 | 54,378.00 |
| 400050-0109-09-101-0 | Salary - PTO-Regency-Housekeeping-Supervisor- | 1,321.00 | | 0.00 | 1,321.00 |
| Subtotal [6A] Head Housekeeper | | 55,699.00 | | 0.00 | 55,699.00 |
| Subgroup : [6B] | Other Housekeeping Workers | | | | |
| 400000-0109-09-048-0 | Salary-Regency-Housekeeping-Housekeeper- | 348,651.00 | | 0.00 | 348,651.00 |
| 400050-0109-09-048-0 | Salary - PTO-Regency-Housekeeping-Housekeeper- | (2,382.00) | | 0.00 | (2,382.00) |
| Subtotal [6B] Other Housekeeping Workers | | 346,269.00 | | 0.00 | 346,269.00 |
| Subgroup : [7A] | Engineer or Chief of Maintenance | | | | |
| 400000-0109-08-101-0 | Salary-Regency-Maintenance-Supervisor- | 62,035.00 | | 0.00 | 62,035.00 |
| 400050-0109-08-101-0 | Salary - PTO-Regency-Maintenance-Supervisor- | 981.00 | | 0.00 | 981.00 |
| Subtotal [7A] Engineer or Chief of Maintenance | | 63,016.00 | | 0.00 | 63,016.00 |
| Subgroup : [7B] | Other Maintenance Workers | | | | |
| 400000-0109-08-058-0 | Salary-Regency-Maintenance-Maintenance Worker- | 44,584.00 | | 0.00 | 44,584.00 |
| 400050-0109-08-058-0 | Salary - PTO-Regency-Maintenance-Maintenance Wor- | 294.00 | | 0.00 | 294.00 |
| Subtotal [7B] Other Maintenance Workers | | 44,878.00 | | 0.00 | 44,878.00 |
| Subgroup : [8B] | Other Laundry Workers | | | | |
| 400000-0109-10-051-0 | Salary-Regency-Laundry-Laundry Aide- | 16,516.00 | | 0.00 | 16,516.00 |
| 400050-0109-10-051-0 | Salary - PTO-Regency-Laundry-Laundry Aide- | (688.00) | | 0.00 | (688.00) |
| Subtotal [8B] Other Laundry Workers | | 15,828.00 | | 0.00 | 15,828.00 |
| Subgroup : [12A] | Director of Nurses/Assistant Director | | | | |
| 400000-0109-14-012-0 | Salary-Regency-Nursing Admin-ADNS- | 85,323.00 | | 0.00 | 85,323.00 |
| 400000-0109-14-044-0 | Salary-Regency-Nursing Admin-DNS- | 127,628.00 | | 0.00 | 127,628.00 |
| 400050-0109-14-012-0 | Salary - PTO-Regency-Nursing Admin-ADNS- | (2,880.00) | | 0.00 | (2,880.00) |
| 400050-0109-14-044-0 | Salary - PTO-Regency-Nursing Admin-DNS- | (1,015.00) | | 0.00 | (1,015.00) |
| Subtotal [12A] Director of Nurses/Assistant Director | | 209,056.00 | | 0.00 | 209,056.00 |
| Subgroup : [12B1] | RNs - Direct Care | | | | |
| 400000-0109-15-092-0 | Salary-Regency-Nursing-RN- | 887,630.00 | | (219,459.00) | 668,171.00 |
| 400050-0109-15-092-0 | Salary - PTO-Regency-Nursing-RN- | 13,895.00 | RJE - 1 | (219,459.00) | 13,895.00 |
| Subtotal [12B1] RNs - Direct Care | | 901,525.00 | | (219,459.00) | 682,066.00 |
| Subgroup : [12B2] | RNs - Administrative | | | | |
| 400000-0109-14-028-0 | Salary-Regency-Nursing Admin-Clerical- | 43,016.00 | | 0.00 | 43,016.00 |
| 400050-0109-14-028-0 | Salary - PTO-Regency-Nursing Admin-Clerical- | 1,653.00 | | 0.00 | 1,653.00 |
| Marcum 202 | MDS Coordinator | 0.00 | | 156,371.00 | 156,371.00 |
| Marcum 203 | Staff Development | 0.00 | RJE - 1 | 63,088.00 | 63,088.00 |
| Subtotal [12B2] RNs - Administrative | | 44,669.00 | | 219,459.00 | 264,128.00 |
| Subgroup : [12C1] | LPNs - Direct Care | | | | |
| 400000-0109-15-052-0 | Salary-Regency-Nursing-LPN- | 1,449,999.00 | | 0.00 | 1,449,999.00 |
| 400050-0109-15-052-0 | Salary - PTO-Regency-Nursing-LPN- | (417.00) | | 0.00 | (417.00) |
| Subtotal [12C1] LPNs - Direct Care | | 1,449,582.00 | | 0.00 | 1,449,582.00 |
| Subgroup : [12C2] | LPNs - Administrative | | | | |
| 400000-0109-14-052-0 | Salary-Regency-Nursing Admin-LPN- | 30,892.00 | | 0.00 | 30,892.00 |
| 400050-0109-14-052-0 | Salary - PTO-Regency-Nursing Admin-LPN- | 987.00 | | 0.00 | 987.00 |
| Subtotal [12C2] LPNs - Administrative | | 31,879.00 | | 0.00 | 31,879.00 |
| Subgroup : [12D] | Aides and Attendants | | | | |
| 400000-0109-15-021-0 | Salary-Regency-Nursing-CNA- | 2,126,072.00 | | 0.00 | 2,126,072.00 |

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|--|-------------------------|----------|-------------|-------------------------|
| 400050-0109-15-021-0 | Salary - PTO-Regency-Nursing-CNA- | 9/30/2020 (8,148.00) | | 0.00 | 9/30/2020 (8,148.00) |
| Subtotal [12D] Aides and Attendants | | 2,117,924.00 | | 0.00 | 2,117,924.00 |
| Subgroup : [12H] | Recreation Workers | | | | |
| 400000-0109-07-038-0 | Salary-Regency-Rec Therapy-Dir- | 53,276.00 | | 0.00 | 53,276.00 |
| 400000-0109-07-086-0 | Salary-Regency-Rec Therapy-Rec Therapist- | 96,250.00 | | 0.00 | 96,250.00 |
| 400050-0109-07-086-0 | Salary - PTO-Regency-Rec Therapy-Rec Therapist- | 942.00 | | 0.00 | 942.00 |
| Subtotal [12H] Recreation Workers | | 150,468.00 | | 0.00 | 150,468.00 |
| Subgroup : [12M] | Social Workers/Case Management | | | | |
| 400000-0109-06-038-0 | Salary-Regency-Social service-Dir- | 39,040.00 | | 0.00 | 39,040.00 |
| 400000-0109-06-096-0 | Salary-Regency-Social service-Social Worker- | 71,964.00 | | 0.00 | 71,964.00 |
| 400050-0109-06-038-0 | Salary - PTO-Regency-Social service-Dir- | (277.00) | | 0.00 | (277.00) |
| 400050-0109-06-096-0 | Salary - PTO-Regency-Social service-Social Worker- | 1,538.00 | | 0.00 | 1,538.00 |
| Subtotal [12M] Social Workers/Case Management | | 112,265.00 | | 0.00 | 112,265.00 |
| Subgroup : [12O] | Other | | | | |
| 400000-0109-11-011-0 | Salary-Regency-Admissions-Admissions Coordinator- | 2,447.00 | | 0.00 | 2,447.00 |
| 400000-0109-11-038-0 | Salary-Regency-Admissions-Dir- | 247,138.00 | | 0.00 | 247,138.00 |
| 400050-0109-11-038-0 | Salary - PTO-Regency-Admissions-Dir- | (4,984.00) | | 0.00 | (4,984.00) |
| Subtotal [12O] Other | | 244,601.00 | | 0.00 | 244,601.00 |
| Total [10-A] Salaries and Wages | | 6,756,192.00 | | 0.00 | 6,756,192.00 |
| Group : [13-B] | | | | | |
| Subgroup : [1] | Dietitian | | | | |
| 431000-0109-13-000-0 | Consulting Fees-Regency-Dietary - | 35,927.00 | | 0.00 | 35,927.00 |
| Subtotal [1] Dietitian | | 35,927.00 | | 0.00 | 35,927.00 |
| Subgroup : [2] | Dentist | | | | |
| 436200-0109-22-000-0 | Dental Fees-Regency-Medical Services - | 3,441.00 | | 0.00 | 3,441.00 |
| Subtotal [2] Dentist | | 3,441.00 | | 0.00 | 3,441.00 |
| Subgroup : [3] | Pharmacist | | | | |
| 431010-0109-23-000-0 | Pharmacy fees-Regency-Rehab Tpy and Anclry - | 14,768.00 | | 0.00 | 14,768.00 |
| Subtotal [3] Pharmacist | | 14,768.00 | | 0.00 | 14,768.00 |
| Subgroup : [5A] | PT - Resident Care | | | | |
| 437000-0109-23-000-0 | PT Fees-Regency-Rehab Tpy and Anclry - | 383,551.00 | | 0.00 | 383,551.00 |
| Subtotal [5A] PT - Resident Care | | 383,551.00 | | 0.00 | 383,551.00 |
| Subgroup : [8A] | Medical Director | | | | |
| 436000-0109-22-000-0 | Medical Director Fees-Regency-Medical Services - | 48,000.00 | | 0.00 | 48,000.00 |
| Subtotal [8A] Medical Director | | 48,000.00 | | 0.00 | 48,000.00 |
| Subgroup : [8B] | Utilization Review | | | | |
| 436010-0109-22-000-0 | Medical Staff Meetings-Regency-Medical Service - | 200.00 | | 0.00 | 200.00 |
| Subtotal [8B] Utilization Review | | 200.00 | | 0.00 | 200.00 |
| Subgroup : [9A] | ST - Resident Care | | | | |
| 437200-0109-23-000-0 | Speech Fees-Regency-Rehab Tpy and Anclry - | 118,571.00 | | 0.00 | 118,571.00 |
| Subtotal [9A] ST - Resident Care | | 118,571.00 | | 0.00 | 118,571.00 |
| Subgroup : [10A] | OT - Resident Care | | | | |
| 437100-0109-23-000-0 | OT Fees-Regency-Rehab Tpy and Anclry - | 353,346.00 | | 0.00 | 353,346.00 |
| Subtotal [10A] OT - Resident Care | | 353,346.00 | | 0.00 | 353,346.00 |
| Subgroup : [11A1] | RN's - Direct Care | | | | |
| 530000-0109-15-000-0 | Pool RNs-Regency-Nursing - | 16,063.00 | | 0.00 | 16,063.00 |
| Subtotal [11A1] RN's - Direct Care | | 16,063.00 | | 0.00 | 16,063.00 |
| Subgroup : [11B1] | LPN's - Direct Care | | | | |
| 531000-0109-15-000-0 | Pool LPNs-Regency-Nursing - | 28,533.00 | | 0.00 | 28,533.00 |
| Subtotal [11B1] LPN's - Direct Care | | 28,533.00 | | 0.00 | 28,533.00 |
| Subgroup : [11C] | Aides | | | | |
| 532000-0109-15-000-0 | Pool CNA-Regency-Nursing - | 81,563.00 | | 0.00 | 81,563.00 |
| Subtotal [11C] Aides | | 81,563.00 | | 0.00 | 81,563.00 |
| Subgroup : [12] | Other | | | | |
| 431000-0109-15-000-0 | Consulting Fees-Regency-Nursing - | 30,058.00 | | 0.00 | 30,058.00 |
| 431000-0109-23-000-0 | Consulting Fees-Regency-Rehab Tpy and Anclry - | 2,379.00 | | 0.00 | 2,379.00 |
| 436300-0109-22-000-0 | Physician Fees-Regency-Medical Services - | 24,000.00 | | 0.00 | 24,000.00 |
| Subtotal [12] Other | | 56,437.00 | | 0.00 | 56,437.00 |
| Total [13-B] Professional Fees | | 1,140,400.00 | | 0.00 | 1,140,400.00 |
| Group : [15] | Expenditures Other than Salaries | | | | |
| Subgroup : [1A1] | Workmen's Compensation | | | | |
| 401400-0109-29-000-0 | Workers Compensation-Regency-Emp Benefits - | 237,158.00 | | 0.00 | 237,158.00 |
| 401450-0109-29-000-0 | Workers Comp Retro Exp-Regency-Emp Benefits - | 22,214.00 | | 0.00 | 22,214.00 |
| Subtotal [1A1] Workmen's Compensation | | 259,372.00 | | 0.00 | 259,372.00 |
| Subgroup : [1A3] | Unemployment Insurance | | | | |
| 401100-0109-29-000-0 | FUI-Regency-Emp Benefits - | 8,663.00 | | 0.00 | 8,663.00 |
| 401200-0109-29-000-0 | SUI-Regency-Emp Benefits - | 71,038.00 | | 0.00 | 71,038.00 |
| Subtotal [1A3] Unemployment Insurance | | 79,701.00 | | 0.00 | 79,701.00 |
| Subgroup : [1A4] | Social Security (FICA) | | | | |
| 401000-0109-29-000-0 | FICA-Regency-Emp Benefits - | 501,402.00 | | 0.00 | 501,402.00 |
| Subtotal [1A4] Social Security (FICA) | | 501,402.00 | | 0.00 | 501,402.00 |
| Subgroup : [1A5] | Health Insurance | | | | |
| 401300-0109-29-000-0 | Health Ins-Regency-Emp Benefits - | 751,491.00 | | 0.00 | 751,491.00 |

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|--|---------------------|----------|-------------|---------------------|
| Subtotal [1A5] Health Insurance | | <u>9/30/2020</u> | | <u>0.00</u> | <u>9/30/2020</u> |
| Subgroup : [1A7] | Pensions | <u>751,491.00</u> | | | <u>751,491.00</u> |
| 401700-0109-29-000-0 | Pension-Regency-Emp Benefits - | 13,912.00 | | 0.00 | 13,912.00 |
| Subtotal [1A7] Pensions | | <u>13,912.00</u> | | <u>0.00</u> | <u>13,912.00</u> |
| Subgroup : [1A9] | Other | | | | |
| 505000-0109-03-000-0 | Background Check-Regency-Administration - | 5,128.00 | | 0.00 | 5,128.00 |
| Subtotal [1A9] Other | | <u>5,128.00</u> | | <u>0.00</u> | <u>5,128.00</u> |
| Subgroup : [1C] | Bad Debts | | | | |
| 508000-0109-03-000-0 | Bad Debt Expense-Regency-Administration - | 194,095.00 | | 0.00 | 194,095.00 |
| 508010-0109-03-000-0 | Bad Debt Mdr-Regency-Administration - | (4,128.00) | | 0.00 | (4,128.00) |
| Subtotal [1C] Bad Debts | | <u>189,967.00</u> | | <u>0.00</u> | <u>189,967.00</u> |
| Subgroup : [1D] | Accounting and Auditing | | | | |
| 432000-0109-03-000-0 | Accounting Fees-Regency-Administration - | 36,919.00 | | 0.00 | 36,919.00 |
| Subtotal [1D] Accounting and Auditing | | <u>36,919.00</u> | | <u>0.00</u> | <u>36,919.00</u> |
| Subgroup : [1E] | Legal | | | | |
| 433000-0109-03-000-0 | Legal Fees-Regency-Administration - | 8,753.00 | | 0.00 | 8,753.00 |
| 433100-0109-03-000-0 | Legal Fees - Labor-Regency-Administration - | 8,465.00 | | 0.00 | 8,465.00 |
| 433200-0109-03-000-0 | Legal Fees - Collections-Regency-Administratio - | 6,756.00 | | 0.00 | 6,756.00 |
| 433300-0109-03-000-0 | Legal Fees - Non-reimbursabl-Regency-Administr - | 3,131.00 | | 0.00 | 3,131.00 |
| Subtotal [1E] Legal | | <u>27,105.00</u> | | <u>0.00</u> | <u>27,105.00</u> |
| Subgroup : [1G] | Office Supplies | | | | |
| 410000-0109-04-000-0 | Supplies-Regency-Fiscal Operations- - | 11,984.00 | | 0.00 | 11,984.00 |
| Subtotal [1G] Office Supplies | | <u>11,984.00</u> | | <u>0.00</u> | <u>11,984.00</u> |
| Subgroup : [1H1] | Telephone and Telegraph | | | | |
| 461000-0109-03-000-0 | Telephone-Regency-Administration - | 36,122.00 | | 0.00 | 36,122.00 |
| Subtotal [1H1] Telephone and Telegraph | | <u>36,122.00</u> | | <u>0.00</u> | <u>36,122.00</u> |
| Subgroup : [1H2] | Cellular Phones and beepers | | | | |
| 461100-0109-03-000-0 | Telephone - Cell-Regency-Administration - | 2,261.00 | | 0.00 | 2,261.00 |
| Subtotal [1H2] Cellular Phones and beepers | | <u>2,261.00</u> | | <u>0.00</u> | <u>2,261.00</u> |
| Subgroup : [1K1] | Other Taxes - Income | | | | |
| 391900-0109-00-000-0 | Long- Term CT PET Tax Income-Regency- - | 76.00 | | 0.00 | 76.00 |
| 542900-0109-03-000-0 | CT PET Tax Expens-Regency-Administr - | 86,442.00 | | 0.00 | 86,442.00 |
| Subtotal [1K1] Other Taxes - Income | | <u>86,518.00</u> | | <u>0.00</u> | <u>86,518.00</u> |
| Subgroup : [1K3] | Resident Day User Fee | | | | |
| 507000-0109-03-000-0 | Revenue Assessment-Regency-Administration - | 680,123.00 | | 0.00 | 680,123.00 |
| Subtotal [1K3] Resident Day User Fee | | <u>680,123.00</u> | | <u>0.00</u> | <u>680,123.00</u> |
| Total [15] Expenditures Other than Salaries | | <u>2,682,005.00</u> | | <u>0.00</u> | <u>2,682,005.00</u> |
| Group : [16] | | | | | |
| Subgroup : [2] | | | | | |
| 402000-0109-03-000-0 | Holiday Expense-Regency-Administration - | 2,862.00 | | 0.00 | 2,862.00 |
| Subtotal [2] Holiday Parties for Staff | | <u>2,862.00</u> | | <u>0.00</u> | <u>2,862.00</u> |
| Subgroup : [3] | Gifts to Staff and Residents | | | | |
| 523000-0109-03-000-0 | Emp Benefits - Other-Regency-Administration - | 7,285.00 | | 0.00 | 7,285.00 |
| Subtotal [3] Gifts to Staff and Residents | | <u>7,285.00</u> | | <u>0.00</u> | <u>7,285.00</u> |
| Subgroup : [4] | Employee Travel | | | | |
| 521000-0109-03-000-0 | Travel Expense-Regency-Administration - | 3,229.00 | | 0.00 | 3,229.00 |
| Subtotal [4] Employee Travel | | <u>3,229.00</u> | | <u>0.00</u> | <u>3,229.00</u> |
| Subgroup : [5] | Education Expense | | | | |
| 509000-0109-03-000-0 | Seminars-Regency-Administration - | 1,562.00 | | 0.00 | 1,562.00 |
| Subtotal [5] Education Expense | | <u>1,562.00</u> | | <u>0.00</u> | <u>1,562.00</u> |
| Subgroup : [M3] | Advertising Other | | | | |
| 410000-0109-18-000-0 | Supplies-Regency-Marketing- - | 2,509.00 | | 0.00 | 2,509.00 |
| 501100-0109-03-000-0 | Advertising Promotional-Regency-Administration - | 13,726.00 | | 0.00 | 13,726.00 |
| 501100-0109-18-000-0 | Advertising Promotional-Regency-Marketing - | 8,431.00 | | 0.00 | 8,431.00 |
| Subtotal [M3] Advertising Other | | <u>24,666.00</u> | | <u>0.00</u> | <u>24,666.00</u> |
| Subgroup : [M7] | Postage | | | | |
| 504000-0109-03-000-0 | Postage-Regency-Administration - | 3,670.00 | | 0.00 | 3,670.00 |
| Subtotal [M7] Postage | | <u>3,670.00</u> | | <u>0.00</u> | <u>3,670.00</u> |
| Subgroup : [M8] | Dues and Membership Fees to Professional Associations | | | | |
| 491000-0109-03-000-0 | Dues-Regency-Administration- - | 9,200.00 | | 0.00 | 9,200.00 |
| Subtotal [M8] Dues and Membership Fees to Professional Associations | | <u>9,200.00</u> | | <u>0.00</u> | <u>9,200.00</u> |
| Subgroup : [M9] | Subscriptions | | | | |
| 491001-0109-03-000-0 | Subscriptions-Regency-Administration- - | 4,964.00 | | 0.00 | 4,964.00 |
| Subtotal [M9] Subscriptions | | <u>4,964.00</u> | | <u>0.00</u> | <u>4,964.00</u> |
| Subgroup : [M10] | Contributions | | | | |
| 541001-0109-03-000-0 | Political Contributions -Regency-Administration- - | 1,300.00 | | 0.00 | 1,300.00 |
| Subtotal [M10] Contributions | | <u>1,300.00</u> | | <u>0.00</u> | <u>1,300.00</u> |
| Subgroup : [M11] | Services Provided by Contract | | | | |
| 431000-0109-03-000-0 | Consulting Fees-Regency-Administration- - | 7,162.00 | | 0.00 | 7,162.00 |
| 431000-0109-04-000-0 | Consulting Fees-Regency-Fiscal Operations- - | 22,799.00 | | (22,674.00) | 125.00 |
| 431000-0109-21-000-0 | Consulting Fees-Regency-Human Resources- - | 18,521.00 | | (22,674.00) | 18,521.00 |

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|---|-------------------|----------|--------------------|-------------------|
| 435200-0109-03-000-0 | IT Services-Regency-Administration | 43,311.00 | | 0.00 | 43,311.00 |
| 440000-0109-04-000-0 | Purch Services-Regency-Fiscal Operations - | 28,387.00 | | 0.00 | 28,387.00 |
| 440000-0109-12-000-0 | Purch Services-Regency-Security- - | 12,748.00 | | 0.00 | 12,748.00 |
| Subtotal [M11] Services Provided by Contract | | 132,928.00 | | (22,674.00) | 110,254.00 |
| Subgroup : [M12] | Administrative Management Services | | | | |
| 434000-0109-03-000-0 | Shared Services-Regency-Administration- - | 601,664.00 | | 22,674.00 | 624,338.00 |
| Subtotal [M12] Administrative Management Services | | 601,664.00 | RJE - 4 | 22,674.00 | 624,338.00 |
| Subgroup : [M13] | Other | | | | |
| 500000-0109-03-000-0 | Licenses and Permits-Regency-Administration- - | 1,651.00 | | 0.00 | 1,651.00 |
| 503000-0109-03-000-0 | Penalties-Regency-Administration - | 38.00 | | 0.00 | 38.00 |
| 503200-0109-03-000-0 | Bank Charges-Regency-Administration - | 40,498.00 | | 0.00 | 40,498.00 |
| 541000-0109-03-000-0 | Misc. Expense-Regency-Administration - | 779.00 | | 0.00 | 779.00 |
| Subtotal [M13] Other | | 42,966.00 | | 0.00 | 42,966.00 |
| Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General | | 836,296.00 | | 0.00 | 836,296.00 |
| Group : [18] | Dietary Basis for Allocation of Costs | | | | |
| Subgroup : [2A1] | Raw Food | | | | |
| 412000-0109-13-000-0 | Food-Regency-Dietary- - | 286,507.00 | | 0.00 | 286,507.00 |
| 412019-0109-13-000-0 | Dietary-Regency | 872.00 | | 0.00 | 872.00 |
| 412100-0109-13-000-0 | Food Supplements-Regency-Dietary- - | 33,566.00 | | 0.00 | 33,566.00 |
| 523019-0109-03-000-0 | Employee Benefits Other - Regency | 43,043.00 | | 0.00 | 43,043.00 |
| Subtotal [2A1] Raw Food | | 363,988.00 | | 0.00 | 363,988.00 |
| Subgroup : [2A2] | Non-Food Supplies | | | | |
| 410000-0109-13-000-0 | Supplies-Regency-Dietary- - | 31,352.00 | | 0.00 | 31,352.00 |
| 410019-0109-13-000-0 | Supplies COVID19 - Regency | 87.00 | | 0.00 | 87.00 |
| Subtotal [2A2] Non-Food Supplies | | 31,439.00 | | 0.00 | 31,439.00 |
| Subgroup : [2B] | Purchased Services | | | | |
| 440000-0109-13-000-0 | Purch Services-Regency-Dietary- - | 4,707.00 | | 0.00 | 4,707.00 |
| Subtotal [2B] Purchased Services | | 4,707.00 | | 0.00 | 4,707.00 |
| Subgroup : [2C] | Other | | | | |
| 452000-0109-13-000-0 | Equip Rental-Regency-Dietary- - | 1,939.00 | | 0.00 | 1,939.00 |
| Subtotal [2C] Other | | 1,939.00 | | 0.00 | 1,939.00 |
| Total [18] Dietary Basis for Allocation of Costs | | 402,073.00 | | 0.00 | 402,073.00 |
| Group : [19] | Laundry-Basis for Allocation of Costs | | | | |
| Subgroup : [3A1] | Bed Linens, etc...washed, ironed.. | | | | |
| 410019-0109-10-000-0 | Supplies COVID19 - Regency | 26,298.00 | | 0.00 | 26,298.00 |
| 414100-0109-10-000-0 | Linen-Regency-Laundry - | 192.00 | | 0.00 | 192.00 |
| Subtotal [3A1] Bed Linens, etc...washed, ironed.. | | 26,490.00 | | 0.00 | 26,490.00 |
| Subgroup : [3B] | Purchased Services | | | | |
| 533000-0109-10-000-0 | Outside Services-Regency-Laundry - | 168,440.00 | | 0.00 | 168,440.00 |
| Subtotal [3B] Purchased Services | | 168,440.00 | | 0.00 | 168,440.00 |
| Subgroup : [3C] | Other | | | | |
| 410000-0109-10-000-0 | Supplies-Regency-Laundry - | 2,690.00 | | 0.00 | 2,690.00 |
| 414000-0109-10-000-0 | Diapers-Regency-Laundry - | 43,595.00 | | 0.00 | 43,595.00 |
| Subtotal [3C] Other | | 46,285.00 | | 0.00 | 46,285.00 |
| Total [19] Laundry-Basis for Allocation of Costs | | 241,215.00 | | 0.00 | 241,215.00 |
| Group : [20] | Housekeeping and Resident Care Basis for Allocation of Costs | | | | |
| Subgroup : [4A1] | In-House Care Supplies | | | | |
| 410000-0109-09-000-0 | Supplies-Regency-Housekeeping - | 36,425.00 | | 0.00 | 36,425.00 |
| 410019-0109-09-000-0 | Supplies COVID19 - Regency | 5,603.00 | | 0.00 | 5,603.00 |
| Subtotal [4A1] In-House Care Supplies | | 42,028.00 | | 0.00 | 42,028.00 |
| Subgroup : [5A1] | Own Pharmacy | | | | |
| 411200-0109-23-000-0 | Drugs - Mdcare Pt A-Regency-Rehab Tpy and Ancl- - | 503,080.00 | | 0.00 | 503,080.00 |
| Subtotal [5A1] Own Pharmacy | | 503,080.00 | | 0.00 | 503,080.00 |
| Subgroup : [5B] | Medicine Cabinet Drugs | | | | |
| 411700-0109-22-000-0 | House Drugs (OTC)-Regency-Medical Services- - | 16,392.00 | | 0.00 | 16,392.00 |
| Subtotal [5B] Medicine Cabinet Drugs | | 16,392.00 | | 0.00 | 16,392.00 |
| Subgroup : [5C] | Medical and Therapeutic Supplies | | | | |
| 410000-0109-15-000-0 | Supplies-Regency-Nursing- - | 152,059.00 | | 0.00 | 152,059.00 |
| 420000-0109-15-000-0 | Minor Equip-Regency-Nursing- - | 1,551.00 | | 0.00 | 1,551.00 |
| Subtotal [5C] Medical and Therapeutic Supplies | | 153,610.00 | | 0.00 | 153,610.00 |
| Subgroup : [5D] | Ambulance/Limousine | | | | |
| 440010-0109-15-000-0 | Purch Services Ambulance-Regency-Nursing- - | 28,009.00 | | 0.00 | 28,009.00 |
| Subtotal [5D] Ambulance/Limousine | | 28,009.00 | | 0.00 | 28,009.00 |
| Subgroup : [5E2] | Oxygen - Other | | | | |
| 413001-0109-23-000-0 | Oxygen Non Billable-Regency-Rehab Tpy and Ancl- - | 13,202.00 | | 0.00 | 13,202.00 |
| Subtotal [5E2] Oxygen - Other | | 13,202.00 | | 0.00 | 13,202.00 |
| Subgroup : [5F] | X-Rays and related radiological | | | | |
| 438020-0109-27-000-0 | X-Ray Fees-Regency-Laboratory - | 45,648.00 | | 0.00 | 45,648.00 |
| Subtotal [5F] X-Rays and related radiological | | 45,648.00 | | 0.00 | 45,648.00 |
| Subgroup : [5H] | Laboratory | | | | |
| 438030-0109-27-000-0 | Lab Fees-Regency-Laboratory - | 77,117.00 | | 0.00 | 77,117.00 |
| Subtotal [5H] Laboratory | | 77,117.00 | | 0.00 | 77,117.00 |
| Subgroup : [5I] | Recreation | | | | |

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|--|------------------------|----------|-------------|------------------------|
| 410000-0109-07-000-0 | Supplies-Regency-Rec Therapy- - | 12,117.00 | | 0.00 | 12,117.00 |
| 410019-0109-07-000-0 | Supplies COVID19 - Regency | 377.00 | | 0.00 | 377.00 |
| 440000-0109-07-000-0 | Purch Services-Regency-Rec Therapy- - | 16,444.00 | | 0.00 | 16,444.00 |
| 440050-0109-07-000-0 | Cable Expense-Regency-Rec Therapy - | 15,455.00 | | 0.00 | 15,455.00 |
| 450000-0109-07-000-0 | Rental Expenses-Regency-Rec Therapy- - | 57.00 | | 0.00 | 57.00 |
| Subtotal [5i] Recreation | | 44,450.00 | | 0.00 | 44,450.00 |
| Subgroup : [5L] | Other | | | | |
| 410000-0109-23-000-0 | Supplies-Regency-Rehab Tpy and Anclry- - | 747.00 | | 0.00 | 747.00 |
| 410019-0109-15-000-0 | Supplies COVID19 - Regency | 119,195.00 | | 0.00 | 119,195.00 |
| 413500-0109-23-000-0 | IV Thy Supplies-Regency-Rehab Tpy and Anclry- - | 7,673.00 | | 0.00 | 7,673.00 |
| 440000-0109-15-000-0 | Purch Services-Regency-Nursing- - | 2,290.00 | | 0.00 | 2,290.00 |
| 452000-0109-15-000-0 | Equip Rental-Regency-Nursing- - | 19,231.00 | | 0.00 | 19,231.00 |
| 452000-0109-23-000-0 | Equip Rental-Regency-Rehab Tpy and Anclry - | 10,179.00 | | 0.00 | 10,179.00 |
| 452000-0109-24-000-0 | Equip Rental-Regency-Respiratory- - | 20,703.00 | | 0.00 | 20,703.00 |
| Subtotal [5L] Other | | 180,018.00 | | 0.00 | 180,018.00 |
| Total [20] Housekeeping and Resident Care Basis for Allocation of Costs | | 1,103,554.00 | | 0.00 | 1,103,554.00 |
| Group : [22] | Maintenance and Property | | | | |
| Subgroup : [6B] | Heat | | | | |
| 463000-0109-25-000-0 | Gas-Regency-Property- - | 78,350.00 | | 0.00 | 78,350.00 |
| Subtotal [6B] Heat | | 78,350.00 | | 0.00 | 78,350.00 |
| Subgroup : [6C] | Light & Power | | | | |
| 462000-0109-25-000-0 | Electric-Regency-Property- - | 69,106.00 | | 0.00 | 69,106.00 |
| Subtotal [6C] Light & Power | | 69,106.00 | | 0.00 | 69,106.00 |
| Subgroup : [6D] | Water | | | | |
| 464000-0109-25-000-0 | Sewer-Regency-Property- - | 54,359.00 | | 0.00 | 54,359.00 |
| Subtotal [6D] Water | | 54,359.00 | | 0.00 | 54,359.00 |
| Subgroup : [6E] | Equipment Lease | | | | |
| 435210-0109-03-000-0 | IT Rental-Regency-Administration | 41,039.00 | | 0.00 | 41,039.00 |
| 452000-0109-04-000-0 | Equip Rental-Regency-Fiscal Operations- - | 7,352.00 | | 0.00 | 7,352.00 |
| 520100-0109-03-000-0 | Auto Lease Expense-Regency-Administration- - | 6,019.00 | | 0.00 | 6,019.00 |
| Subtotal [6E] Equipment Lease | | 54,410.00 | | 0.00 | 54,410.00 |
| Subgroup : [6F] | Other | | | | |
| 410000-0109-08-000-0 | Supplies-Regency-Maintenance- - | 21,546.00 | | 0.00 | 21,546.00 |
| 410019-0109-08-000-0 | Supplies COVID19 - Regency | 261.00 | | 0.00 | 261.00 |
| 440000-0109-08-000-0 | Purch Services-Regency-Maintenance- - | 64,147.00 | | 0.00 | 64,147.00 |
| 440001-0109-08-000-0 | Ground Services-Regency-Maintenance- - | 21,936.00 | | 0.00 | 21,936.00 |
| 442000-0109-08-000-0 | Pest Control-Regency-Maintenance- - | 3,430.00 | | 0.00 | 3,430.00 |
| 443000-0109-08-000-0 | Carting-Regency-Maintenance- - | 32,626.00 | | 0.00 | 32,626.00 |
| Subtotal [6F] Other | | 143,946.00 | | 0.00 | 143,946.00 |
| Subgroup : [7D] | Movable Equipment | | | | |
| 486000-0109-25-000-0 | Dep Exp - Moveable Equip-Regency-Property- - | 61,839.00 | | 0.00 | 61,839.00 |
| Subtotal [7D] Movable Equipment | | 61,839.00 | | 0.00 | 61,839.00 |
| Subgroup : [8C] | Leasehold Improvements | | | | |
| 484000-0109-25-000-0 | Dep Exp - LHI-Regency-Property- - | 68,888.00 | | 0.00 | 68,888.00 |
| Subtotal [8C] Leasehold Improvements | | 68,888.00 | | 0.00 | 68,888.00 |
| Subgroup : [9] | Rental Payments | | | | |
| 471000-0109-25-000-0 | Rent-Regency-Property- - | 1,128,000.00 | | 0.00 | 1,128,000.00 |
| Subtotal [9] Rental Payments | | 1,128,000.00 | | 0.00 | 1,128,000.00 |
| Subgroup : [10C] | Personal property taxes | | | | |
| 472000-0109-25-000-0 | Personal Property Taxes-Regency-Property- - | 14,232.00 | | 0.00 | 14,232.00 |
| Subtotal [10C] Personal property taxes | | 14,232.00 | | 0.00 | 14,232.00 |
| Total [22] Maintenance and Property | | 1,673,130.00 | | 0.00 | 1,673,130.00 |
| Group : [27] | Interest and Insurance | | | | |
| Subgroup : [12D] | Other Interest Expense | | | | |
| 476000-0109-25-000-0 | Interest on Notes Payable-Regency-Property- - | 264.00 | | 0.00 | 264.00 |
| 503100-0109-03-000-0 | Interest-Regency-Administration- - | 1,785.00 | | 0.00 | 1,785.00 |
| 503130-0109-03-000-0 | Interest on Computer Loan-Regency-Administrati | 4,906.00 | | 0.00 | 4,906.00 |
| Subtotal [12D] Other Interest Expense | | 6,955.00 | | 0.00 | 6,955.00 |
| Subgroup : [14B] | Insurance of Automobiles | | | | |
| 511000-0109-03-000-0 | Auto Ins-Regency-Administration- - | 1,619.00 | | 0.00 | 1,619.00 |
| Subtotal [14B] Insurance of Automobiles | | 1,619.00 | | 0.00 | 1,619.00 |
| Subgroup : [14C1] | Umbrella | | | | |
| 512000-0109-03-000-0 | Umbrella Ins-Regency-Administration- - | 14,576.00 | | 0.00 | 14,576.00 |
| Subtotal [14C1] Umbrella | | 14,576.00 | | 0.00 | 14,576.00 |
| Subgroup : [14C3] | Other | | | | |
| 510000-0109-03-000-0 | Liability Ins-Regency-Administration- - | 84,821.00 | | 0.00 | 84,821.00 |
| 513000-0109-03-000-0 | Crime Ins-Regency-Administration- - | 5,243.00 | | 0.00 | 5,243.00 |
| Subtotal [14C3] Other | | 90,064.00 | | 0.00 | 90,064.00 |
| Total [27] Interest and Insurance | | 113,214.00 | | 0.00 | 113,214.00 |
| Group : [30] | Statement of Revenue | | | | |
| Subgroup : [1A] | Medicaid Residents (CT only) | | | | |
| 311000-0109-00-000-0 | Medicaid Room & Board-Regency | (11,696,990.00) | | 0.00 | (11,696,990.00) |
| Subtotal [1A] Medicaid Residents (CT only) | | (11,696,990.00) | | 0.00 | (11,696,990.00) |
| Subgroup : [1B] | Medicaid room and board contractual allowance | | | | |
| 311005-0109-00-000-0 | Medicaid Room & Board Contra-Regency | 5,109,479.00 | | 0.00 | 5,109,479.00 |
| 313005-0109-00-000-0 | Medicaid Contra Other-Regency | 59,734.00 | | 0.00 | 59,734.00 |

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|--|-----------------------|----------|-------------|-----------------------|
| Subtotal [1B] Medicaid room and board contractual allowance | | <u>9/30/2020</u> | | <u>0.00</u> | <u>9/30/2020</u> |
| | | <u>5,169,213.00</u> | | <u>0.00</u> | <u>5,169,213.00</u> |
| Subgroup : [3A] | Medicare Residents (All inclusive) | | | | |
| 321000-0109-00-000-0 | Medicare Pt A Room & Board-Regency | (2,675,290.00) | | 0.00 | (2,675,290.00) |
| Subtotal [3A] Medicare Residents (All inclusive) | | <u>(2,675,290.00)</u> | | <u>0.00</u> | <u>(2,675,290.00)</u> |
| Subgroup : [3B] | Medicare room and board contractual allowance | | | | |
| 321005-0109-00-000-0 | Medicare Pt A R and B Contra-Regency | 2,135,880.00 | | 0.00 | 2,135,880.00 |
| 323005-0109-00-000-0 | Medicare Pt A Contra Other-Regency | 209,858.00 | | 0.00 | 209,858.00 |
| 328000-0109-00-000-0 | Medicare Pt A Sequestration-Regency | 39,718.00 | | 0.00 | 39,718.00 |
| Subtotal [3B] Medicare room and board contractual allowance | | <u>2,385,456.00</u> | | <u>0.00</u> | <u>2,385,456.00</u> |
| Subgroup : [4A] | Private-pay residents and other | | | | |
| 303100-0109-00-000-0 | Hospice Revenue-Regency | (600,030.00) | | 0.00 | (600,030.00) |
| 341000-0109-00-000-0 | Private Room & Board-Regency | (2,918,315.00) | | 0.00 | (2,918,315.00) |
| 351000-0109-00-000-0 | Comm Ins Room & Board-Regency | (266,955.00) | | 0.00 | (266,955.00) |
| 371000-0109-00-000-0 | Mgd Medicare Room and Board---- | (2,325,220.00) | | 0.00 | (2,325,220.00) |
| Subtotal [4A] Private-pay residents and other | | <u>(6,110,520.00)</u> | | <u>0.00</u> | <u>(6,110,520.00)</u> |
| Subgroup : [4B] | Private-pay room and board contractual allowance | | | | |
| 303700-0109-00-000-0 | Hospice C/A-Regency | 261,225.00 | | 0.00 | 261,225.00 |
| 341005-0109-00-000-0 | Private Room & Board Contra-Regency | 118,727.00 | | 0.00 | 118,727.00 |
| 351005-0109-00-000-0 | Comm Ins Room & Board Contra-Regency | 61,849.00 | | 0.00 | 61,849.00 |
| 353005-0109-00-000-0 | Comm Ins Contra Other-Regency | 41,850.00 | | 0.00 | 41,850.00 |
| 371005-0109-00-000-0 | Mgd Medicare Room & Board Contra | 381,410.00 | | 0.00 | 381,410.00 |
| 373005-0109-00-000-0 | Mgd Medicare Contra Other | 137,631.00 | | 0.00 | 137,631.00 |
| Subtotal [4B] Private-pay room and board contractual allowance | | <u>1,002,692.00</u> | | <u>0.00</u> | <u>1,002,692.00</u> |
| Subgroup : [5A] | Prescription Drugs - Medicare | | | | |
| 324100-0109-00-000-0 | Medicare Pt A Pharmacy-Regency | (221,338.00) | | 0.00 | (221,338.00) |
| Subtotal [5A] Prescription Drugs - Medicare | | <u>(221,338.00)</u> | | <u>0.00</u> | <u>(221,338.00)</u> |
| Subgroup : [5B] | Prescription Drugs - Medicare Contractual Allowance | | | | |
| 324105-0109-00-000-0 | Medicare Pt A Pharmacy Contra-Regency | 259,164.00 | | 0.00 | 259,164.00 |
| Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance | | <u>259,164.00</u> | | <u>0.00</u> | <u>259,164.00</u> |
| Subgroup : [5C] | Prescription Drugs - Non-medicare | | | | |
| 314100-0109-00-000-0 | Medicaid Pharmacy-Regency | (24,062.00) | | 0.00 | (24,062.00) |
| 354100-0109-00-000-0 | Comm Ins Pharmacy-Regency | (27,940.00) | | 0.00 | (27,940.00) |
| 374100-0109-00-000-0 | Mgd Medicare Pharmacy | (171,837.00) | | 0.00 | (171,837.00) |
| Subtotal [5C] Prescription Drugs - Non-medicare | | <u>(223,839.00)</u> | | <u>0.00</u> | <u>(223,839.00)</u> |
| Subgroup : [5D] | Prescription Drugs - Non-medicare Contractual Allowance | | | | |
| 314105-0109-00-000-0 | Medicaid Pharmacy Contra-Regency | 24,062.00 | | 0.00 | 24,062.00 |
| 344105-0109-00-000-0 | Private Pharmacy Contra-Regency | (5.00) | | 0.00 | (5.00) |
| 354105-0109-00-000-0 | Comm Ins Pharmacy Contra-Regency | 36,806.00 | | 0.00 | 36,806.00 |
| 374105-0109-00-000-0 | Mgd Medicare Pharmacy Contra | 175,839.00 | | 0.00 | 175,839.00 |
| Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance | | <u>236,702.00</u> | | <u>0.00</u> | <u>236,702.00</u> |
| Subgroup : [6C] | Medical Supplies - Non-medicare | | | | |
| 314900-0109-00-000-0 | Medicaid Specialty Beds-Regency | (16,523.00) | | 0.00 | (16,523.00) |
| 354900-0109-00-000-0 | Comm Ins Specialty Beds-Regency | (9,173.00) | | 0.00 | (9,173.00) |
| 374900-0109-00-000-0 | Mgd Medicare Specialty Beds | (1,032.00) | | 0.00 | (1,032.00) |
| Subtotal [6C] Medical Supplies - Non-medicare | | <u>(26,728.00)</u> | | <u>0.00</u> | <u>(26,728.00)</u> |
| Subgroup : [7A] | Physical Therapy - Medicare | | | | |
| 324300-0109-00-000-0 | Medicare Pt A PT-Regency | (311,739.00) | | 0.00 | (311,739.00) |
| 324900-0109-00-000-0 | Medicare Pt A Specialty Beds-Regency | (8,823.00) | | 0.00 | (8,823.00) |
| 334300-0109-00-000-0 | Medicare Pt B PT-Regency | (28,384.00) | | 0.00 | (28,384.00) |
| Subtotal [7A] Physical Therapy - Medicare | | <u>(348,946.00)</u> | | <u>0.00</u> | <u>(348,946.00)</u> |
| Subgroup : [7B] | Physical Therapy - Medicare Contractual Allowance | | | | |
| 321006-0109-00-000-0 | Medicare A PT Contra-Regency | (533,049.00) | | 0.00 | (533,049.00) |
| 324305-0109-00-000-0 | Medicare Pt A PT Contra-Regency | 311,739.00 | | 0.00 | 311,739.00 |
| 334305-0109-00-000-0 | Medicare Pt B PT Contra-Regency | 5,035.00 | | 0.00 | 5,035.00 |
| Subtotal [7B] Physical Therapy - Medicare Contractual Allowance | | <u>(216,275.00)</u> | | <u>0.00</u> | <u>(216,275.00)</u> |
| Subgroup : [7C] | Physical Therapy - Non-medicare | | | | |
| 304100-0109-00-000-0 | Hospice Pharmacy | (588.00) | | 0.00 | (588.00) |
| 304300-0109-00-000-0 | Hospice PT-Regency | (176.00) | | 0.00 | (176.00) |
| 314300-0109-00-000-0 | Medicaid PT-Regency | (9,171.00) | | 0.00 | (9,171.00) |
| 337300-0109-00-000-0 | Mgd Medicare Pt B PT-Regency | (11,924.00) | | 0.00 | (11,924.00) |
| 337305-0109-00-000-0 | Mgd Medicare Pt B PT Contra-Regency | (477.00) | | 0.00 | (477.00) |
| 344300-0109-00-000-0 | Private PT-Regency | (7,622.00) | | 0.00 | (7,622.00) |
| 354300-0109-00-000-0 | Comm Ins PT-Regency | (31,811.00) | | 0.00 | (31,811.00) |
| 374300-0109-00-000-0 | Mgd Medicare PT | (247,025.00) | | 0.00 | (247,025.00) |
| 378100-0109-00-000-0 | Medicare Mgd Care Pt B PT-Regency | (34,401.00) | | 0.00 | (34,401.00) |
| Subtotal [7C] Physical Therapy - Non-medicare | | <u>(343,195.00)</u> | | <u>0.00</u> | <u>(343,195.00)</u> |
| Subgroup : [7D] | Physical Therapy - Non-medicare Contractual Allowance | | | | |
| 304105-0109-00-000-0 | Hospice Pharmacy Contra | 588.00 | | 0.00 | 588.00 |
| 304305-0109-00-000-0 | Hospice PT Contra-Regency | 47.00 | | 0.00 | 47.00 |
| 314305-0109-00-000-0 | Medicaid PT Contra-Regency | 9,171.00 | | 0.00 | 9,171.00 |
| 334405-0109-00-000-0 | Medicare Pt B ST Contra-Regency | 2.00 | | 0.00 | 2.00 |
| 354405-0109-00-000-0 | Comm Ins PT Contra-Regency | 31,811.00 | | 0.00 | 31,811.00 |
| 354405-0109-00-000-0 | Comm Ins ST Contra-Regency | 5,426.00 | | 0.00 | 5,426.00 |
| 371006-0109-00-000-0 | Mgd Medicare PT Contra-Regency | (621.00) | | 0.00 | (621.00) |
| 374305-0109-00-000-0 | Mgd Medicare PT Contra | 247,025.00 | | 0.00 | 247,025.00 |
| 378105-0109-00-000-0 | Medicare Mgd Pt B PT Contra-Regency | (5,470.00) | | 0.00 | (5,470.00) |
| Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance | | <u>287,979.00</u> | | <u>0.00</u> | <u>287,979.00</u> |
| Subgroup : [8A] | Speech Therapy - Medicare | | | | |

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|--|-----------------------|----------|-------------|-----------------------|
| 324400-0109-00-000-0 | Medicare Pt A ST-Regency | (75,684.00) | | 0.00 | (75,684.00) |
| 334400-0109-00-000-0 | Medicare Pt B ST-Regency | (17,016.00) | | 0.00 | (17,016.00) |
| Subtotal [8A] Speech Therapy - Medicare | | (92,700.00) | | 0.00 | (92,700.00) |
| Subgroup : [8B] | Speech Therapy - Medicare Contractual Allowance | | | | |
| 321008-0109-00-000-0 | Medicare A ST Contra-Regency | (215,975.00) | | 0.00 | (215,975.00) |
| 324405-0109-00-000-0 | Medicare Pt A ST Contra-Regency | 75,684.00 | | 0.00 | 75,684.00 |
| Subtotal [8B] Speech Therapy - Medicare Contractual Allowance | | (140,291.00) | | 0.00 | (140,291.00) |
| Subgroup : [8C] | Speech Therapy - Non-medicare | | | | |
| 304400-0109-00-000-0 | Hospice ST | (286.00) | | 0.00 | (286.00) |
| 314400-0109-00-000-0 | Medicaid ST-Regency | (8,589.00) | | 0.00 | (8,589.00) |
| 337400-0109-00-000-0 | Mgd Medicare Pt B ST-Regency | (5,139.00) | | 0.00 | (5,139.00) |
| 337405-0109-00-000-0 | Mgd Medicare Pt B ST Contra-Regency | 262.00 | | 0.00 | 262.00 |
| 344400-0109-00-000-0 | Private ST-Regency | (2,254.00) | | 0.00 | (2,254.00) |
| 354400-0109-00-000-0 | Comm Ins ST-Regency | (5,426.00) | | 0.00 | (5,426.00) |
| 374400-0109-00-000-0 | Mgd Medicare ST | (56,323.00) | | 0.00 | (56,323.00) |
| 378120-0109-00-000-0 | Medicare Mgd Care Pt B ST-Regency | (26,875.00) | | 0.00 | (26,875.00) |
| Subtotal [8C] Speech Therapy - Non-medicare | | (104,630.00) | | 0.00 | (104,630.00) |
| Subgroup : [8D] | Speech Therapy - Non-medicare Contractual Allowance | | | | |
| 304405-0109-00-000-0 | Hospice ST Contra | 95.00 | | 0.00 | 95.00 |
| 314405-0109-00-000-0 | Medicaid ST Contra-Regency | 8,589.00 | | 0.00 | 8,589.00 |
| 371008-0109-00-000-0 | Mgd Medicare ST Contra-Regency | (104.00) | | 0.00 | (104.00) |
| 374405-0109-00-000-0 | Mgd Medicare ST Contra | 56,323.00 | | 0.00 | 56,323.00 |
| 378125-0109-00-000-0 | Medicare Mgd Pt B STContra-Regency | 3,735.00 | | 0.00 | 3,735.00 |
| Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance | | 68,638.00 | | 0.00 | 68,638.00 |
| Subgroup : [9A] | Occupational Therapy - Medicare | | | | |
| 324800-0109-00-000-0 | Medicare Pt A OT-Regency | (317,770.00) | | 0.00 | (317,770.00) |
| 334800-0109-00-000-0 | Medicare Pt B OT-Regency | (28,886.00) | | 0.00 | (28,886.00) |
| Subtotal [9A] Occupational Therapy - Medicare | | (346,656.00) | | 0.00 | (346,656.00) |
| Subgroup : [9B] | Occupational Therapy - Medicare Contractual Allowance | | | | |
| 321007-0109-00-000-0 | Medicare A OT Contra-Regency | (494,906.00) | | 0.00 | (494,906.00) |
| 324805-0109-00-000-0 | Medicare Pt A OT Contra-Regency | 317,770.00 | | 0.00 | 317,770.00 |
| 334805-0109-00-000-0 | Medicare Pt B OT Contra-Regency | 5,045.00 | | 0.00 | 5,045.00 |
| Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance | | (172,091.00) | | 0.00 | (172,091.00) |
| Subgroup : [9C] | Occupational Therapy - Non-medicare | | | | |
| 304800-0109-00-000-0 | Hospice OT-Regency | (607.00) | | 0.00 | (607.00) |
| 314800-0109-00-000-0 | Medicaid OT-Regency | (10,778.00) | | 0.00 | (10,778.00) |
| 337800-0109-00-000-0 | Mgd Medicare Pt B OT-Regency | (13,712.00) | | 0.00 | (13,712.00) |
| 337805-0109-00-000-0 | Mgd Medicare Pt B OT Contra-Regency | 320.00 | | 0.00 | 320.00 |
| 344800-0109-00-000-0 | Private OT-Regency | (5,492.00) | | 0.00 | (5,492.00) |
| 354800-0109-00-000-0 | Comm Ins OT-Regency | (32,689.00) | | 0.00 | (32,689.00) |
| 374800-0109-00-000-0 | Mgd Medicare OT | (250,152.00) | | 0.00 | (250,152.00) |
| 378130-0109-00-000-0 | Medicare Mgd Care Pt B OT-Regency | (19,821.00) | | 0.00 | (19,821.00) |
| Subtotal [9C] Occupational Therapy - Non-medicare | | (332,931.00) | | 0.00 | (332,931.00) |
| Subgroup : [9D] | Occupational Therapy - Non-medicare Contractual Allowance | | | | |
| 304805-0109-00-000-0 | Hospice OT Contra---- | 318.00 | | 0.00 | 318.00 |
| 314805-0109-00-000-0 | Medicaid OT Contra-Regency | 10,778.00 | | 0.00 | 10,778.00 |
| 354805-0109-00-000-0 | Comm Ins OT Contra-Regency | 32,689.00 | | 0.00 | 32,689.00 |
| 371007-0109-00-000-0 | Mgd Medicare OT Contra-Regency | (586.00) | | 0.00 | (586.00) |
| 374805-0109-00-000-0 | Mgd Medicare OT Contra | 250,152.00 | | 0.00 | 250,152.00 |
| 378135-0109-00-000-0 | Medicare Mgd Pt B OT Contra-Regency | (1,379.00) | | 0.00 | (1,379.00) |
| Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance | | 291,972.00 | | 0.00 | 291,972.00 |
| Subgroup : [10A] | Other - Medicare | | | | |
| 321009-0109-00-000-0 | Medicare A NTA Contra-Regency | (739,937.00) | | 0.00 | (739,937.00) |
| 321010-0109-00-000-0 | Medicare A Nsng Comp Contra-Regency | (1,060,701.00) | | 0.00 | (1,060,701.00) |
| 324000-0109-00-000-0 | Medicare Pt A Ambulance-Regency | (36,965.00) | | 0.00 | (36,965.00) |
| 324500-0109-00-000-0 | Medicare Pt A IV Therapy-Regency | (37,826.00) | | 0.00 | (37,826.00) |
| 324600-0109-00-000-0 | Medicare Pt A Lab-Regency | (140,030.00) | | 0.00 | (140,030.00) |
| 325000-0109-00-000-0 | Medicare Pt A X-Ray-Regency | (24,040.00) | | 0.00 | (24,040.00) |
| 338000-0109-00-000-0 | Medicare Pt B Prior Period-Regency | 565.00 | | 0.00 | 565.00 |
| Subtotal [10A] Other - Medicare | | (2,038,934.00) | | 0.00 | (2,038,934.00) |
| Subgroup : [10B] | Other - Non-medicare | | | | |
| 303005-0109-00-000-0 | Hospice Contra Other | 618.00 | | 0.00 | 618.00 |
| 304600-0109-00-000-0 | Hospice Lab | (618.00) | | 0.00 | (618.00) |
| 314600-0109-00-000-0 | Medicaid Lab-Regency | (43,118.00) | | 0.00 | (43,118.00) |
| 315000-0109-00-000-0 | Medicaid X-Ray-Regency | (93.00) | | 0.00 | (93.00) |
| 329000-0109-00-000-0 | Medicare Pt A Settlement-Regency | 2,683.00 | | 0.00 | 2,683.00 |
| 335700-0109-00-000-0 | Medicare Pt B Flu/Pneumonia-Regency | (482.00) | | 0.00 | (482.00) |
| 344205-0109-00-000-0 | Pvt Chargeable Med Supp Contra-Regency | 81.00 | | 0.00 | 81.00 |
| 344600-0109-00-000-0 | Private Lab-Regency | (81.00) | | 0.00 | (81.00) |
| 354500-0109-00-000-0 | Comm Ins IV Therapy-Regency | (11,129.00) | | 0.00 | (11,129.00) |
| 354600-0109-00-000-0 | Comm Ins Lab-Regency | (31,019.00) | | 0.00 | (31,019.00) |
| 355000-0109-00-000-0 | Comm Ins X-Ray-Regency | (1,658.00) | | 0.00 | (1,658.00) |
| 371009-0109-00-000-0 | Mgd Medicare NTA Contra-Regency | (774.00) | | 0.00 | (774.00) |
| 371010-0109-00-000-0 | Mgd Medicare Nsng Comp Contra-Regency | (954.00) | | 0.00 | (954.00) |
| 374000-0109-00-000-0 | Mgd Medicare Ambulance | (2,911.00) | | 0.00 | (2,911.00) |
| 374500-0109-00-000-0 | Mgd Medicare IV Therapy | (4,293.00) | | 0.00 | (4,293.00) |
| 374600-0109-00-000-0 | Mgd Medicare Lab | (113,035.00) | | 0.00 | (113,035.00) |
| 375000-0109-00-000-0 | Mgd Medicare X-Ray | (20,372.00) | | 0.00 | (20,372.00) |
| 375700-0109-00-000-0 | Mgd Medicare Flu/Pneumonia | (858.00) | | 0.00 | (858.00) |
| 378000-0109-00-000-0 | Mgd Medicare Prior Period | 6,560.00 | | 0.00 | 6,560.00 |
| Subtotal [10B] Other - Non-medicare | | (221,453.00) | | 0.00 | (221,453.00) |
| Subgroup : [15] | Interest Income | | | | |

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|---|---|------------------------|----------|-------------|------------------------|
| 391100-0109-00-000-0 | Interest Income-Regency | 9/30/2020 (836.00) | | 0.00 | 9/30/2020 (836.00) |
| Subtotal [15] Interest Income | | (836.00) | | 0.00 | (836.00) |
| Subgroup : [18] | Other Revenue | | | | |
| 391500-0109-00-000-0 | Misc. Other Income-Regency | (469,270.00) | | 0.00 | (469,270.00) |
| 541050-0109-03-000-0 | Prior Period Expense-Regency - - | (11,283.00) | | 0.00 | (11,283.00) |
| Subtotal [18] Other Revenue | | (480,553.00) | | 0.00 | (480,553.00) |
| Total [30] Statement of Revenue | | (16,092,380.00) | | 0.00 | (16,092,380.00) |
| Group : [31-32] | Assets | | | | |
| Subgroup : [A1] | Cash | | | | |
| 101000-0109-00-000-0 | Cash - Operating-Regency | 815,701.00 | | 0.00 | 815,701.00 |
| 102000-0109-00-000-0 | Cash - Payroll-Regency | 6,368.00 | | 0.00 | 6,368.00 |
| 104000-0109-00-000-0 | Cash Savings-Regency | 1,697,967.00 | | 0.00 | 1,697,967.00 |
| 105000-0109-00-000-0 | Cash Savings Patients-Regency | 84,485.00 | | 0.00 | 84,485.00 |
| 106000-0109-00-000-0 | Petty Cash-Regency | 1,000.00 | | 0.00 | 1,000.00 |
| 106100-0109-00-000-0 | Petty Cash Res Funds-Regency | 500.00 | | 0.00 | 500.00 |
| 107000-0109-00-000-0 | Resident Refunds-Regency | 11,704.00 | | 0.00 | 11,704.00 |
| Subtotal [A1] Cash | | 2,617,725.00 | | 0.00 | 2,617,725.00 |
| Subgroup : [A2] | Resident Accounts Receivable | | | | |
| 110000-0109-00-000-0 | Accounts Receivable-Regency | 269,526.00 | | 0.00 | 269,526.00 |
| 111000-0109-00-000-0 | A/R Private-Regency | 193,896.00 | | 0.00 | 193,896.00 |
| 111200-0109-00-000-0 | A/R Comm Ins-Regency | (18,599.00) | | 0.00 | (18,599.00) |
| 111300-0109-00-000-0 | AR Hospice-Regency | 33,704.00 | | 0.00 | 33,704.00 |
| 111400-0109-00-000-0 | A/R Mgd Medicare | 233,802.00 | | 0.00 | 233,802.00 |
| 112000-0109-00-000-0 | A/R Medicare Pt A-Regency | 551,057.00 | | 0.00 | 551,057.00 |
| 112500-0109-00-000-0 | A/R Medicare Pt B-Regency | 18,993.00 | | 0.00 | 18,993.00 |
| 113000-0109-00-000-0 | A/R Medicaid-Regency | 764,709.00 | | 0.00 | 764,709.00 |
| 114000-0109-00-000-0 | A/R Patient Pticipation-Regency | 57,638.00 | | 0.00 | 57,638.00 |
| 116100-0109-00-000-0 | Medicare Co-Ins Bad Debt-Regency | (1,042.00) | | 0.00 | (1,042.00) |
| 116200-0109-00-000-0 | Allowance for Doubtful Accounts-Regency | (331,564.00) | | 0.00 | (331,564.00) |
| Subtotal [A2] Resident Accounts Receivable | | 1,772,120.00 | | 0.00 | 1,772,120.00 |
| Subgroup : [A3] | Other Accounts Receivable | | | | |
| 141600-0109-00-000-0 | Due from Related-Regency | 832,820.00 | | 0.00 | 832,820.00 |
| Subtotal [A3] Other Accounts Receivable | | 832,820.00 | | 0.00 | 832,820.00 |
| Subgroup : [A4] | Inventories | | | | |
| 130000-0109-00-000-0 | Inventory-Regency | 26,914.00 | | 0.00 | 26,914.00 |
| Subtotal [A4] Inventories | | 26,914.00 | | 0.00 | 26,914.00 |
| Subgroup : [A5] | Prepaid Expenses | | | | |
| 121400-0109-00-000-0 | Prepaid Workers Comp-Regency | 17,649.00 | | 0.00 | 17,649.00 |
| 122200-0109-00-000-0 | Prepaid Gen. Ins-Regency | 28,356.00 | | 0.00 | 28,356.00 |
| 128000-0109-00-000-0 | Prepaid Expense Other-Regency | 9,134.00 | | 0.00 | 9,134.00 |
| 129110-0109-00-000-0 | Prepaid Personal Property Taxes-Regency | 3,288.00 | | 0.00 | 3,288.00 |
| 129300-0109-00-000-0 | Prepaid Mgmt Assets-Regency | 20,182.00 | | 0.00 | 20,182.00 |
| Subtotal [A5] Prepaid Expenses | | 78,609.00 | | 0.00 | 78,609.00 |
| Subgroup : [A8] | Other Current Assets | | | | |
| 129200-0109-00-000-0 | Prepaid Corp Taxes-Regency | 130,991.00 | | 0.00 | 130,991.00 |
| 129900-0109-00-000-0 | CT PET Deferred Tax-Regency | 36,845.00 | | 0.00 | 36,845.00 |
| Subtotal [A8] Other Current Assets | | 167,836.00 | | 0.00 | 167,836.00 |
| Subgroup : [B1] | Land | | | | |
| 151000-0109-00-000-0 | Land-Regency | 13,000.00 | | 0.00 | 13,000.00 |
| Subtotal [B1] Land | | 13,000.00 | | 0.00 | 13,000.00 |
| Subgroup : [B4] | Leasehold Improvements | | | | |
| 154000-0109-00-000-0 | Leasehold Improvement-Regency | 1,173,288.00 | | 0.00 | 1,173,288.00 |
| 164000-0109-00-000-0 | Accum Amort - LHI-Regency | (755,404.00) | | 0.00 | (755,404.00) |
| Subtotal [B4] Leasehold Improvements | | 417,884.00 | | 0.00 | 417,884.00 |
| Subgroup : [B6] | Movable Equipment | | | | |
| 156000-0109-00-000-0 | Moveable Equip-Regency | 798,181.00 | | 0.00 | 798,181.00 |
| 166000-0109-00-000-0 | Accum Dep - Moveable Equip-Regency | (587,338.00) | | 0.00 | (587,338.00) |
| Subtotal [B6] Movable Equipment | | 210,843.00 | | 0.00 | 210,843.00 |
| Subgroup : [D7] | Other Assets | | | | |
| 145000-0109-00-000-0 | Security Deposits-Regency | 12,500.00 | | 0.00 | 12,500.00 |
| Subtotal [D7] Other Assets | | 12,500.00 | | 0.00 | 12,500.00 |
| Total [31-32] Assets | | 6,150,251.00 | | 0.00 | 6,150,251.00 |
| Group : [33-34] | Liabilities | | | | |
| Subgroup : [A1] | Trade Accounts Payable | | | | |
| 210000-0109-00-000-0 | Accounts Payable-Regency | (588,888.00) | | 0.00 | (588,888.00) |
| Subtotal [A1] Trade Accounts Payable | | (588,888.00) | | 0.00 | (588,888.00) |
| Subgroup : [A3] | Loans Payable for Equipment | | | | |
| 211401-0109-00-000-0 | Equipment Obligation ST 1-Regency | (16,630.00) | | 0.00 | (16,630.00) |
| Subtotal [A3] Loans Payable for Equipment | | (16,630.00) | | 0.00 | (16,630.00) |
| Subgroup : [A4] | Accrued Payroll | | | | |
| 250100-0109-00-000-0 | Accrued Payroll-Regency | (412,025.00) | | 0.00 | (412,025.00) |
| Subtotal [A4] Accrued Payroll | | (412,025.00) | | 0.00 | (412,025.00) |
| Subgroup : [A12] | Other Current Liabilities | | | | |
| 220200-0109-00-000-0 | Unclaimed ADP checks-Regency | (10,214.00) | | 0.00 | (10,214.00) |
| 221700-0109-00-000-0 | Due to Medicaid-Regency | (205,996.00) | | 0.00 | (205,996.00) |
| 221760-0109-00-000-0 | Deferred Revenue Rcf-Regency | (799,488.00) | | 0.00 | (799,488.00) |
| 226200-0109-00-000-0 | Patients Fund-Regency | (84,485.00) | | 0.00 | (84,485.00) |

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|---|---|---------------------------|----------|-------------|-----------------------|
| 250000-0109-00-000-0 | Accrued Expenses-Regency | 9/30/2020 (200,905.00) | | 0.00 | (200,905.00) |
| 250020-0109-00-000-0 | Accrued Pension-Regency | (13,912.00) | | 0.00 | (13,912.00) |
| 250030-0109-00-000-0 | Accrued Worker's Comp-Regency | (76,707.00) | | 0.00 | (76,707.00) |
| 254900-0109-00-000-0 | CT PET Tax Accrued Expense-Regency | (4,392.00) | | 0.00 | (4,392.00) |
| Subtotal [A12] Other Current Liabilities | | (1,396,099.00) | | 0.00 | (1,396,099.00) |
| Subgroup : [B1] | Loans Payable - Equipment | | | | |
| 211411-0109-00-000-0 | Equipment Obligation LT 1-Regency | (64,734.00) | | 0.00 | (64,734.00) |
| Subtotal [B1] Loans Payable - Equipment | | (64,734.00) | | 0.00 | (64,734.00) |
| Subgroup : [B3] | Loans from Owners or Related Parties | | | | |
| 271500-0109-00-000-0 | Due to Related-Regency | (147,820.00) | | 0.00 | (147,820.00) |
| Subtotal [B3] Loans from Owners or Related Parties | | (147,820.00) | | 0.00 | (147,820.00) |
| Total [33-34] Liabilities | | (2,626,196.00) | | 0.00 | (2,626,196.00) |
| Group : [35] | Equity | | | | |
| Subgroup : [B5] | Cumulated Earnings | | | | |
| 280000-0109-00-000-0 | Capital-Regency | 487,035.00 | | 0.00 | 487,035.00 |
| 280100-0109-00-000-0 | Paid in Capital-Regency | (5,000.00) | | 0.00 | (5,000.00) |
| 280200-0109-00-000-0 | Shareholders Undis Earnings-Regency | (55,020.00) | | 0.00 | (55,020.00) |
| 286000-0109-00-000-0 | Ptnr Drawings-Regency | 1,170,000.00 | | 0.00 | 1,170,000.00 |
| 295000-0109-00-000-0 | Retained Earnings-Regency | (3,976,769.00) | | 0.00 | (3,976,769.00) |
| Subtotal [B5] Cumulated Earnings | | (2,379,754.00) | | 0.00 | (2,379,754.00) |
| Total [35] Equity | | (2,379,754.00) | | 0.00 | (2,379,754.00) |
| Sum of Account Groups | | 0.00 | | 0.00 | 0.00 |
| Net (Income) Loss | | 0.00 | | 0.00 | 0.00 |

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Regency House Nursing & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|--|--|---------|--------------------------|--------------------------|
| Reclassifying Journal Entries JE # 1 | | | | |
| To reclass MDS Coordinator and Staff Development salaries into correct line of cost report | | | | |
| Marcum 202 | MDS Coordinator | | 156,371.00 | |
| Marcum 203 | Staff Development | | 63,088.00 | |
| 400000-0109-15-092 | Salary-Regency-Nursing-RN- | | | 219,459.00 |
| Total | | | <u>219,459.00</u> | <u>219,459.00</u> |
| Reclassifying Journal Entries JE # 4 | | | | |
| To reclass management fees into correct line of cost report | | | | |
| 434000-0109-03-000 | Shared Services-Regency-Administration- - | J.01a | 22,674.00 | |
| 431000-0109-04-000 | Consulting Fees-Regency-Fiscal Operations- - | | | 22,674.00 |
| Total | | | <u>22,674.00</u> | <u>22,674.00</u> |



Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/8/2021
Run Date: 2/8/2021

Provider Name: Regency House Nuring & Rehab
Provider Number:
Period Ended: 9/30/20

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: