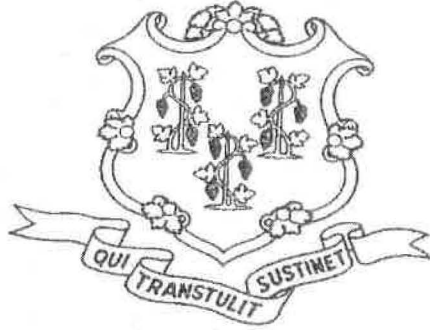


# State of Connecticut



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

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 Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2072-C	RHNS	(Specify)	Medicare Provider 07-5261
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Medicaid Provider Numbers:	CCNH 9084	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2021	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Regency House of Wallingford, Inc. [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Regency House of Wallingford, Inc.		Period Covered: From 10/1/2020	To 9/30/2021
Address of Facility 181 East Main Street, Wallingford, CT 06492			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid \$			
2. Laundry wages paid \$			
3. Housekeeping wages paid \$			
4. Nursing wages paid \$			
5. All other wages paid \$			
6. <b>Total Wages Paid</b> \$			
7. Total salaries paid \$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**



**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-265-1661		Report for Year Ended 9/30/2021	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 Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> 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				
<b>Administrator</b>				
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**  
**Corporate Owners**

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Regency House of Wallingford, Inc.	181 East Main Street, Wallingford, CT 06492	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	



**General Information and Questionnaire  
 Related Parties\***

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / M12	15,582	15,582
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 / Line 12d	4,035	4,035
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg 16 / Line m12	493,111	493,111
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	1,363	1,363
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	13,292	13,292
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	778,498	725,278
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20 / Line 5f	35,944	35,367
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	554,986	503,068
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	2,189,100	2,189,100

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Related Parties\***

Name of Facility Regency House Nuring & Rehab		License No. 2072-C		Report for Year Ended 9/30/2021		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	%**				
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	696,032	696,032
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	26,973	26,973
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	1,137,580	***1,137,580
PREFERRED PROFESSIONAL SERVICES	850 Silas Deane Hwy, Wethersfield,CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	328,515	328,515

\* 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 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	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
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	39,094	39,094	
De Lage Landen PO Box 41602, Philadelphia, PA 19101-1602	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/01/18	39 Months	6,840	6,840	
Lexus Financial PO Box 4102 Carol Stream IL, 60197-020562UNO15	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease (Disallowed on Pg 29a)	03/14/16	39 Months	5,919	5,919	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	54,783

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

**Total \*\*\*** 54,783

\* 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 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain. N/A				
<b>Independent Accounting Firm</b>				
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 ( <i>describe fully</i> )				
1		Compilation, preparation of Medicare and Medicaid cost reports and YE tax services		\$ 32,030
2				\$
3				\$
4				\$
				Charge for Services Provided \$ 32,030
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 MURTHA CULLINA 2 ROGIN NASSAU, LLC 3 Jackson Lewis 4 GOLDMAN GRUDER & WOOD 5 TREASURER STATE OF CT			Telephone Number 203-772-7700 860-256-6300 631-247-0404 203-899-8900 860-702-3000	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 265 Church St New Haven, CT 06510 2 185 Asylum St Hartford, CT 06103 3 58 SOUTH SERVICE RD SUITE 250, MELVILLE NY 11747 4 200 CONNECTICUT AVENUE NORWALK CT 06854 5 55 Elm St #2, Hartford, CT 06106				
Services Provided by This Firm ( <i>describe fully</i> )				
1		Revaluation Assessment		\$ 4,605
2		Involuntary Discharge Matters		\$ 270
3		Wage dispute, Unfair labor practice		\$ 29,048
4		COLLECTIONS (Disallowed on Pg 28)		\$ 25,020
5		Conservatorship Court Filing Fee (Disallowed on Pg 28)		\$ 250
				Charge for Services Provided \$ 59,193
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

**Schedule of Resident Statistics**

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C			Report for Year Ended 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	130	130			130	130							
B. On last day of THIS report period	130	130							130	130			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	116	116			116	116							
B. As of midnight of THIS report period	118	118							118	118			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,847	4,847			3,770	3,770			1,077	1,077			
B. Medicaid (Conn.)	24,473	24,473			17,931	17,931			6,542	6,542			
C. Medicaid (other states)													
D. Private Pay	7,127	7,127			5,100	5,100			2,027	2,027			
E. State SSI for RCH													
F. Other (Specify) Managed Care	3,679	3,679			2,888	2,888			791	791			
G. Total Care Days During Period (3A thru F)	40,126	40,126			29,689	29,689			10,437	10,437			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	1	1							1	1			
B. Other Bed Reserve Days	49	49			37	37			12	12			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	40,176	40,176			29,726	29,726			10,450	10,450			

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

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	17		67		34								
Per Diem Rate													
a. One bed rm.	Various		308.70		590.00								
b. Two bed rms.	Various		308.70		550.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									1,754	1,754			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									316	316			
C. Other									12,502	12,502			
<b>D. Total Physical Therapy Treatments</b>									14,572	14,572			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									555	555			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									61	61			
C. Other									2,369	2,369			
<b>D. Total Speech Therapy Treatments</b>									2,985	2,985			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,284	1,284			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									225	225			
C. Other									12,621	12,621			
<b>D. Total Occupational Therapy Treatments</b>									14,130	14,130			

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Regency House of Wallingford, Inc.	2072-C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	24,924	52				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	181,292	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	235,636	10,780				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	86,357	2,080				
c. Dietary Workers	433,010	23,896				
6. Housekeeping Service						
a. Head Housekeeper	57,462	2,104				
b. Other Housekeeping Workers	351,198	22,404				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	37,284	1,352				
b. Other Maintenance Workers	50,495	2,268				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	4,031	178				
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	203,568	3,280				
b. RN						
1. Direct Care	638,336	14,590				
2. Administrative**	259,372	8,262				
c. LPN						
1. Direct Care	1,460,620	48,302				
2. Administrative**						
d. Aides and Attendants	1,846,176	99,971				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	173,085	8,780				
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	127,225	4,170				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	171,168	4,160				
<i>A-13. Total Salary Expenditures</i>	6,341,239	258,709				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 171,168	4,160				
<b>Total</b>	\$ 171,168	4,160	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant / Rehab Consultant (Disallowed on Pg 28a)	\$ 19,847	198				
Cardiovascular Specialist (Disallowed on Pg 28a)	24,000	236				
<b>Total</b>	\$ 43,847	434	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Regency House of Wallingford, Inc.				2072-C	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J Ostreicher	24,924			Non Discriminatory	Supervises Operations, Deals with DNS	52	A1	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

	TOTAL	BEDS	AllocatedBenefits	Total w/ Bnft
Augusta	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
Bristol	42.65	132	7.36	50.01
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellseley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
Vacation	98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
Total	1913.15	5,002	279	1,913.15

**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		9/30/2021			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)							
<b>Section III - Administrators***</b>										
David Bond	181,292			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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



**Annual Report of Long-Term Care Facility**

CSP-13 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Regency House of Wallingford, Inc.	2072-C	9/30/2021	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	36,292	836				
2. Dentist	9,155	640				
3. Pharmacist	16,366	164				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	333,794	6,772				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,000	98				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	122,143	16,259				
b. Other						
10. Occupational Therapist						
a. Resident Care	332,564	6,115				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	116,472	1,496				
2. Administrative***						
b. LPN						
1. Direct Care	172,746	2,922				
2. Administrative***						
c. Aides	268,102	8,288				
d. Other						
12. Other (Specify)						
See Attached Schedule	43,847	434				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,499,481</b>	<b>44,024</b>				

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

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

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

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C		Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
NANCY EASTWOOD 18 WHITE CEDAR DR, MADISON CT 06443	Dietary Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Garumuni Desilva, M.D. - 15 Also Dr, Woodbridge, CT 06525	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HEARTCARE ASSOC OF CT LLC 2200 WHITNEY Ave Hamden, CT 06518	Cardiovascular Specialist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Diagnostics - PO Box 484 Avon CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Services 850 Silas Deane Hwy Wethersfield CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
JP AMERICAN STAFFING & HEALTH SERVICES LLC, 1825 Barnum Ave, Stratford,	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WORLDWIDE STAFFING, 175 Dwight Rd #202, Longmeadow, MA 01106	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 219,151	219,151		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 60,211	60,211		
4. Social Security (F.I.C.A.)	\$ 474,316	474,316		
5. Health Insurance	\$ 696,032	696,032		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 15,903	15,903		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 11,706	11,706		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 324,972	324,972		
d. Accounting and Auditing	\$ 32,030	32,030		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 59,193	59,193		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 22,602	22,602		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 37,637	37,637		
2. Cellular Phones	\$ 1,556	1,556		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$ 174,617	174,617		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 667,995	667,995		
<b>Subtotal</b>	\$ 2,797,921	2,797,921		

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 11,706		
<b>Total</b>	<b>\$ 11,706</b>	<b>\$ -</b>	<b>\$ -</b>

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**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		2,797,921	2,797,921		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	1,500	1,500		
3. Gifts to Staff and Residents	\$	29,134	29,134		
4. Employee Travel	\$	2,665	2,665		
5. Education Expenses Related to Seminars and Conventions	\$	12,189	12,189		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
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	\$	21,705	21,705		
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	\$	3,331	3,331		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	10,501	10,501		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	670	670		
9. Subscriptions	\$	4,665	4,665		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	130,058	130,058		
12. Administrative Management Services**	\$	523,348	523,348		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	76,395	76,395		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	3,614,082	3,614,082		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising / Marketing (Disallowed on Pg 28)	\$ 21,705		
<b>Total Other Advertising</b>	\$ 21,705	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 9,201		
AHCA Dues	1,300		
<b>Total Dues</b>	\$ 10,501	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits-Regency-Administration	\$ 1,665		
Penalties-Regency-Administration (Disallowed on Pg 28a)	16,587		
Bank Charges-Regency-Administration	35,086		
Hotel Expense-Regency-Administration (Disallowed on Pg 28a)	411		
Misc. Expense-Regency-Administration (Disallowed on Pg 28a)	7,516		
Prior Period Expense-Regency-Administration (Disallowed on Pg 28a)	15,130		
<b>Total Other Administrative and General</b>	\$ 76,395	\$ -	\$ -

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

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2021	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	523,348	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
Regency House of Wallingford, Inc.		2072-C	9/30/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 330,919	330,919			
2.	Non-Food Supplies	\$ 29,054	29,054			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 12,039	12,039			
c. Other (Specify) _____ Other Dietary Supplies						
		\$ 1,775	1,775			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 373,787	373,787			
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 9/30/2021	Page 19	of 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. \$	25	25	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	155,100	155,100	
c. Other (Specify) Other Laundry Supplies		\$	45,104	45,104	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	200,229	200,229	
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
Regency House of Wallingford, Inc.		2072-C	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	41,215	41,215			
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> )		\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$ 41,215	41,215			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$	509,914	509,914			
2. Purchased from	\$					
b. Medicine Cabinet Drugs	\$	16,643	16,643			
c. Medical and Therapeutic Supplies	\$	128,171	128,171			
d. Ambulance/Limousine***	\$	15,729	15,729			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	4,720	4,720			
f. X-rays and Related Radiological Procedures***	\$	35,944	35,944			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$					
h. Laboratory***	\$	69,303	69,303			
i. Recreation	\$	42,157	42,157			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	106,932	106,932			
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 929,513	929,513			

\* 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.



**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 9/30/2021			Page of 21   37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Enviromental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	25,276			22	6f
ADP	P.O. Box 842875 Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	15,655			16	m11
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	40,268			22	6f
Med-Apparel Services	161 S Macquesten Pkwy Mt Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	LAUNDRY/LINEN	32,582			19	3b
Unitex Textile Rental	161 S Macquesten Pkwy Mt Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	LAUNDRY/LINEN	122,518			19	3b
Ultimate Landscaping	45 East Main St. Wallingford, CT 06494	<input type="radio"/>	<input checked="" type="radio"/>	N/A	GROUND SERVICES	25,621			22	6f
INTEGRATED HEALTH SYSTEMS	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	COMPUTER MAINT	26,042			16	m11
SMARTLINX SOLUTIONS	333 Thornall St, 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	11,325			16	m11
HARTFORD SPRINKLER	4 Britton Drive Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sprinkler	10,136			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"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 88,305	88,305				
c. Light & Power	\$ 67,477	67,477				
d. Water	\$ 50,896	50,896				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 54,783	54,783				
f. Other ( <i>itemize</i> )	\$ 183,166	183,166				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 444,627	444,627				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 64,557	64,557				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 64,557	64,557				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 61,464	61,464				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 61,464	61,464				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,137,580	1,137,580				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 15,053	15,053				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,278,654	1,278,654				

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



### Depreciation Schedule

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C			Report for Year Ended 9/30/2021			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period					798,181		798,181	591,689	S/L	Various	59,368	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)					65,623		65,623		S/L	Various	5,189	
D-3. Subtotal												64,557
<b>E. Total Depreciation</b>												64,557

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2020	Desktop	\$ 1,063	5	\$ 213
10/31/2020	Desktop	1,073	5	215
10/31/2020	Bed Frame	2,122	12	177
11/30/2020	Commercial Washer	1,569	10	144
12/31/2020	Server room unit	9,916	10	826
12/31/2020	Heat Unit	2,015	10	168
12/31/2020	Snow blower	1,562	5	260
1/31/2021	APM with LAL	2,760	5	414
2/28/2021	Can Rack	1,423	5	190
3/31/2021	Wheelchair	1,012	5	118
3/31/2021	Lift Chair	1,651	10	96
4/30/2021	Dell 24 Optiplex screen"	3,426	5	343
4/30/2021	20 Heacy duty floor machine"	1,092	5	109
4/30/2021	Dell laptop	1,233	5	123
5/31/2021	Laptop	1,032	5	86
6/30/2021	Dell desktop	2,299	5	153
6/30/2021	Chromebook	3,413	5	228
7/31/2021	Defibrillator	1,073	5	54
7/31/2021	Lift	2,183	10	55
7/31/2021	MX95	8,083	3	674
7/31/2021	Dell desktop	1,232	5	62
7/31/2021	Dell Laptop	1,418	5	71
7/31/2021	Dell Desktop	1,291	5	65
8/31/2021	Muting callcord	2,969	5	99
8/31/2021	Electric bed 80"	1,395	12	19
8/31/2021	Relieft aire low air loss	6,317	5	211
9/30/2021	Dell Desktop	1,002	5	17
<b>Total additions for Movable Equipment</b>		<b>\$ 65,623</b>		<b>\$ 5,189 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2020	Stabilizer on roof	\$ 2,000	10	\$ 200
10/31/2020	Painting	3,180	10	318
12/31/2020	Wall heaters	3,846	10	321
12/31/2020	Gas Furnace	11,344	20	473
1/31/2021	Heat Unit	3,152	10	236
2/28/2021	Fire sprinkler	33,394	10	2,226
3/31/2021	Gas Boiler	16,649	10	971
3/31/2021	Boiler upgrade	2,330	20	68
5/31/2021	Electronic tempering valve rep	5,813	10	242
7/31/2021	Door replacement dinning	3,145	15	52
9/30/2021	Basement Restoration	46,758	20	195
9/30/2021	Water Restoration	35,445	20	148
<b>Total additions for Leasehold Improvement</b>		<b>\$ 167,056</b>		<b>\$ 5,450 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

Attachment Pages 23 24

\*\*Ties to Page 24, Line C2

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**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Regency House of Wallingford, Inc.			2072-C		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	1,173,288	763,975	S/L	Various	56,014	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	167,056		S/L	Various	5,450	
C-4. Subtotal									61,464
<b>D. Total Amortization</b>									61,464

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

**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	2021 Deprec.	2021 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>													
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	43,601	787,195	251,312
<b>2019 Additions</b>													
LI	Fence	10/31/2018	S/L	8	5,615	-	704	704	704	1,408	704	2,112	3,523
LI	Gas piping	11/30/2018	S/L	10	4,318	-	432	432	432	864	432	1,296	3,022
LI	Installing wall protection	11/30/2018	S/L	10	3,152	-	315	315	315	630	315	945	2,207
LI	Gutters	12/31/2018	S/L	10	2,340	-	234	234	234	468	234	702	1,638
LI	Wall Bumpers	12/31/2018	S/L	10	1,720	-	172	172	172	344	172	516	1,204
LI	Wall bumpers	3/31/2019	S/L	10	2,817	-	282	282	282	564	282	846	1,971
LI	HVAC MP581 HRUC	5/31/2019	S/L	10	2,911	-	291	291	291	582	291	873	2,038
LI	HVAC liquid line	5/31/2019	S/L	10	2,977	-	298	298	298	596	298	894	2,083
LI	HVAC Ignitor	5/31/2019	S/L	10	10,261	-	1026	1,026	1,026	2,052	1,026	3,078	7,183
LI	Dishwasher Fan	5/31/2019	S/L	10	2,634	-	263	263	263	526	263	789	1,845
LI	Wall bumpers	5/31/2019	S/L	10	1,583	-	158	158	158	316	158	474	1,109
LI	Wall Bumpers	6/30/2019	S/L	10	2,071	-	207	207	207	414	207	621	1,450
LI	Kitchen cabinets	6/30/2019	S/L	15	3,649	-	243	243	243	486	243	729	2,920
LI	Crash Rail	6/30/2019	S/L	10	2,115	-	212	212	212	424	212	636	1,479
LI	Heat Valve	7/31/2019	S/L	10	7,413	-	741	741	741	1,482	741	2,223	5,190
LI	Wall Bumpers	7/31/2019	S/L	10	1,203	-	120	120	120	240	120	360	843
LI	Telephone sys upgrade	8/31/2019	S/L	10	4,630	-	463	463	463	926	463	1,389	3,241
LI	Conversion to L.P Gas	9/30/2019	S/L	25	18,080	-	723	723	723	1,446	723	2,169	15,911
LI	Chimney removal	9/30/2019	S/L	10	7,620	-	762	762	762	1,524	762	2,286	5,334
LI	Wall Protectors	9/30/2019	S/L	10	1,591	-	159	159	159	318	159	477	1,114
LI	Wall Protectors	9/30/2019	S/L	10	1,629	-	163	163	163	326	163	489	1,140
<b>2020 Additions</b>													
LI	Pump	10/31/2019	S/L	10	2,680	-	-	-	268	268	268	536	2,144
LI	Crash Rail	11/30/2019	S/L	10	2,084	-	-	-	208	208	208	416	1,668
LI	Wall bumpers	10/31/2019	S/L	10	1,408	-	-	-	141	141	141	282	1,126
LI	Wall bumpers	11/30/2019	S/L	10	1,606	-	-	-	161	161	161	322	1,284
LI	Wall Bumpers	12/31/2019	S/L	10	2,132	-	-	-	213	213	213	426	1,706
LI	Wall bumpers	1/31/2020	S/L	10	792	-	-	-	79	79	79	158	634
LI	Wall bumpers	2/29/2020	S/L	10	1,195	-	-	-	120	120	120	240	955
LI	Wall Bumpers	3/31/2020	S/L	10	2,375	-	-	-	238	238	238	476	1,899
LI	Alarm Valve	6/30/2020	S/L	10	4,148	-	-	-	415	415	415	830	3,318
LI	Communication Bridge	6/30/2020	S/L	10	4,837	-	-	-	484	484	484	968	3,869
LI	HVAC	7/31/2020	S/L	10	3,912	-	-	-	391	391	391	782	3,130
LI	Door replacements	7/31/2020	S/L	10	8,225	-	-	-	823	823	823	1,646	6,579
LI	Exterior Painting	9/30/2020	S/L	10	9,040	-	-	-	904	904	904	1,808	7,232
<b>2021 Additions</b>													
LI	Stabilizer on roof	10/31/2020	S/L	10	2,000	-	-	-	-	-	200	200	1,800
LI	Painting	10/31/2020	S/L	10	3,180	-	-	-	-	-	318	318	2,862
LI	Wall heaters	12/31/2020	S/L	10	3,846	-	-	-	-	-	321	321	3,525
LI	Gas Furnace	12/31/2020	S/L	20	11,344	-	-	-	-	-	473	473	10,871
LI	Heat Unit	1/31/2021	S/L	10	3,152	-	-	-	-	-	236	236	2,916
LI	Fire sprinkler	2/28/2021	S/L	10	33,394	-	-	-	-	-	2,226	2,226	31,168
LI	Gas Boiler	3/31/2021	S/L	10	16,649	-	-	-	-	-	971	971	15,678
LI	Boiler upgrade	3/31/2021	S/L	20	2,330	-	-	-	-	-	68	68	2,262
LI	Electronic tempering valve rep	5/31/2021	S/L	10	5,813	-	-	-	-	-	242	242	5,571
LI	Door replacement dining	7/31/2021	S/L	15	3,145	-	-	-	-	-	52	52	3,093
LI	Basement Restoration	9/30/2021	S/L	20	46,758	-	-	-	-	-	195	195	46,563
LI	Water Restoration	9/30/2021	S/L	20	35,445	-	-	-	-	-	148	148	35,297
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>1,340,344</b>	<b>613,502</b>	<b>73,014</b>	<b>686,516</b>	<b>77,459</b>	<b>763,975</b>	<b>61,464</b>	<b>825,439</b>	<b>514,905</b>
<b>MOVABLE EQUIPMENT</b>													
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	48,533.68	623,655	86,366
<b>2019 Additions</b>													
MME	80 also bed"	10/31/2018	S/L	12	640	-	53	53	53	106	53	159	481
MME	Digital Scale	11/30/2018	S/L	5	756	-	151	151	151	302	151	453	303
MME	Bed Frame	1/31/2019	S/L	10	1,965	-	197	197	197	394	197	591	1,374
MME	Meal Delivery Cart	1/31/2019	S/L	10	17,243	-	1,724	1,724	1,724	3,448	1,724	5,172	12,071
MME	Digital chair scale	2/28/2019	S/L	10	1,308	-	131	131	131	262	131	393	915
MME	Bed frame	3/31/2019	S/L	5	718	-	144	144	144	288	144	432	286
MME	Bed frame	3/31/2019	S/L	5	1,728	-	346	346	346	692	346	1,038	690
MME	Lift	2/28/2019	S/L	10	2,600	-	260	260	260	520	260	780	1,820
MME	Kangaroo Pump	5/31/2019	S/L	8	1,527	-	191	191	191	382	191	573	954
MME	ECO	2/28/2019	S/L	5	2,612	-	522	522	522	1,044	522	1,566	1,046
MME	Food Blender	1/31/2019	S/L	10	1,159	-	116	116	116	232	116	348	811
MME	Ice Maker	6/30/2019	S/L	10	2,269	-	227	227	227	454	227	681	1,588
MME	Gas Range	7/31/2019	S/L	10	5,223	-	522	522	522	1,044	522	1,566	3,657
MME	Mattress	8/31/2019	S/L	10	654	-	65	65	65	130	65	195	459
MME	Convection Gas Oven	8/31/2019	S/L	10	7,294	-	729	729	729	1,458	729	2,187	5,107
MME	Bariatric parallel bars	8/31/2019	S/L	15	1,961	-	131	131	131	262	131	393	1,568
MME	Tablet	9/30/2019	S/L	5	1,127	-	225	225	225	450	225	675	452
<b>2020 Additions</b>													
MME	Wheel Chair Scale	10/31/2019	S/L	10	1,329	-	-	-	133	133	133	266	1,063
MME	Food Slicer	10/31/2019	S/L	10	1,559	-	-	-	156	156	156	312	1,247
MME	Laptop	10/31/2019	S/L	5	1,663	-	-	-	333	333	333	666	997
MME	48 Bed"	11/30/2019	S/L	12	1,302	-	-	-	108	108	108	216	1,086
MME	48 Air loss mattress"	11/30/2019	S/L	12	3,137	-	-	-	261	261	261	522	2,615
MME	Bed frame	1/31/2020	S/L	12	1,965	-	-	-	164	164	164	328	1,637
MME	Mattress	1/31/2020	S/L	10	1,090	-	-	-	109	109	109	218	872
MME	Refr in freezer	1/31/2020	S/L	10	3,952	-	-	-	395	395	395	790	3,162
MME	Snow Blower	2/29/2020	S/L	5	1,701	-	-	-	340	340	340	680	1,021
MME	Diorex insulated base	3/31/2020	S/L	5	4,151	-	-	-	830	830	830	1,660	2,491
MME	BP Kit	4/30/2020	S/L	5	2,586	-	-	-	517	517	517	1,034	1,552
MME	28 LED TVs"	5/31/2020	S/L	5	803	-	-	-	161	161	161	322	481
MME	Mattress	5/31/2020	S/L	5	936	-	-	-	187	187	187	374	562
MME	Conveyor Toaster	7/31/2020	S/L	5	675	-	-	-	135	135	135	270	405
MME	Bed Frame 42"	9/30/2020	S/L	10	1,698	-	-	-	170	170	170	340	1,358
MME	Bed Frame 42"	9/30/2020	S/L	10	1,760	-	-	-	176	176	176	352	1,408
MME	Floor Bed	9/30/2020	S/L	15	1,447	-	-	-	96	96	96	192	1,255
MME	AMP with LAL	9/30/2020	S/L	10	2,957	-	-	-	296	296	296	592	2,365
MME	Wheel chair	9/30/2020	S/L	5	618	-	-	-	124	124	124	248	370
MME	Color Printer	9/30/2020	S/L	5	2,047	-	-	-	409	409	409	818	1,229
<b>2021 Additions</b>													
MME	Desktop	10/31/2020	S/L	5	1,063	-	-	-	-	-	213	213	850

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	2021 Deprec.	2021 A/D	NBV
MME	Desktop	10/31/2020	S/L	5	1,073	-	-	-	-	-	213	213	839
MME	Bed Frame	10/31/2020	S/L	12	2,122	-	-	-	-	-	177	177	1,945
MME	Commercial Washer	11/30/2020	S/L	10	1,569	-	-	-	-	-	144	144	1,425
MME	Server room unit	12/31/2020	S/L	10	9,916	-	-	-	-	-	826	826	9,090
MME	Heat Unit	12/31/2020	S/L	10	2,015	-	-	-	-	-	168	168	1,847
MME	Snow blower	12/31/2020	S/L	5	1,562	-	-	-	-	-	260	260	1,302
MME	APM with LAL	1/31/2021	S/L	5	2,760	-	-	-	-	-	414	414	2,346
MME	Can Rack	2/28/2021	S/L	5	1,423	-	-	-	-	-	190	190	1,233
MME	Wheelchair	3/31/2021	S/L	5	1,012	-	-	-	-	-	118	118	894
MME	Lift Chair	3/31/2021	S/L	10	1,651	-	-	-	-	-	96	96	1,555
MME	Dell 24 Optiplex screen*	4/30/2021	S/L	5	3,426	-	-	-	-	-	343	343	3,083
MME	20 Heavy duty floor machine*	4/30/2021	S/L	5	1,092	-	-	-	-	-	109	109	983
MME	Dell laptop	4/30/2021	S/L	5	1,233	-	-	-	-	-	123	123	1,110
MME	Laptop	5/31/2021	S/L	5	1,032	-	-	-	-	-	86	86	946
MME	Dell desktop	6/30/2021	S/L	5	2,299	-	-	-	-	-	153	153	2,146
MME	Chromebook	6/30/2021	S/L	5	3,413	-	-	-	-	-	228	228	3,185
MME	Defibrillator	7/31/2021	S/L	5	1,073	-	-	-	-	-	54	54	1,019
MME	Lift	7/31/2021	S/L	10	2,183	-	-	-	-	-	55	55	2,128
MME	MX95	7/31/2021	S/L	5	8,083	-	-	-	-	-	674	674	7,409
MME	Dell desktop	7/31/2021	S/L	5	1,232	-	-	-	-	-	62	62	1,170
MME	Dell Laptop	7/31/2021	S/L	5	1,418	-	-	-	-	-	71	71	1,347
MME	Dell Desktop	7/31/2021	S/L	5	1,291	-	-	-	-	-	65	65	1,226
MME	Muting callcord	8/31/2021	S/L	5	2,969	-	-	-	-	-	99	99	2,870
MME	Electric bed 80"	8/31/2021	S/L	12	1,395	-	-	-	-	-	19	19	1,376
MME	Relief airc low air loss	8/31/2021	S/L	5	6,317	-	-	-	-	-	211	211	6,106
MME	Dell Desktop	9/30/2021	S/L	5	1,002	-	-	-	-	-	17	17	985
TOTAL MOVABLE EQUIPMENT					863,863	464,409	61,090	525,499	66,190	591,689	64,557	656,246	207,557
TOTAL ASSETS PER CR SCHEDULE					2,204,147	1,077,911	134,104	1,212,015	143,649	1,355,664	126,021	1,481,685	722,462
TOTAL ASSETS PER TRIAL BALANCE					2,204,147	-	-	-	-	-	126,021	1,468,763	735,354
ROUNDING												(11)	
VARIANCE					0	1,077,911	134,104	1,212,015	143,649	1,355,664	-	12,922	(12,921)

F/S vs CR NBV - Page 31, Line D9 12,921  
F/S vs CR Depreciation - Page 36, Line F1 -

**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 9/30/2021	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> 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				
<b>Part B - Owner and Related Parties</b>	<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>	<b>4th Mortgage</b>
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 9/30/2021	11,667,638			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

**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 Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2021			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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$				

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Regency House of Wallingford, Inc.		2072-C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest				\$ 5,382	5,382		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$ 5,382	5,382		
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$ 1,627	1,627		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 5,292	5,292		
2. Fire and Extended Coverage				\$			
3. Other (Specify) Liability / Crime Insurance				\$ 106,361	106,361		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 113,280	113,280		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 14,841,489	14,841,489		



### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Regency House of Wallingford, Inc.			2072-C	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 34,234	34,234		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 332,564	332,564		
7.			Other - See attached Schedule	\$ 43,847	43,847		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 324,972	324,972		
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 25,270	25,270		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 116	116		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 29,134	29,134		
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	\$ 359	359		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 21,705	21,705		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 220,565	220,565		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 222,741	222,741		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,255,507	1,255,507		

\* 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	\$ 34,234		
<b>Total Other Salaries Adjustment</b>			\$ 34,234	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Nursing Consultant / Rehab Consultant	\$ 19,847		
13	B12o	Cardiovascular Specialist	24,000		
<b>Total Other Fees Adjustments</b>			\$ 43,847	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties-Regency-Administration	16,587		
16	m13	Hotel Expense-Regency-Administration	411		
16	m13	Misc. Expense-Regency-Administration	7,516		
16	m13	Prior Period Expense-Regency-Administration	15,130		
16	m8	Chamber Dues	670		
15	1k1	CT PET Tax	174,617		
15	Var	Benefits Associated with Marketing Salary	7,810		
<b>Total Other A&amp;G Adjustments</b>			\$ 222,741	\$ -	\$ -

**National Health Care Associates, Inc. (CT)  
 Disallowance Schedule for Cell Phones  
 September 30, 2021**

	<u>Amount</u>	
Total Cell Phone Expense	1,556	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 (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,440	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 116</u></u>	

**Regency House Nuring & Rehab  
 Calculation of Allowable Management Fee  
 September 30, 2021**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	523,348	Page 16, Line m12
Accounting Charges	32,030	Page 15, Line 1d
<b>Total Management Fees Per Agreement</b>	<b>555,378</b>	
Patient Days	40,176	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	42,705	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 13.01</b>	
PPD Allowance Per Client 2020	7.83	
CPI 2021 Increase %	1.02%	J.01b
PPD Allowance 9/30/2021	7.84	
<b>Amount over (Under)</b>	<b>\$ 5.1649</b>	
Total Days	42,705	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b>\$ 220,565</b>	

**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	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,255,507	1,255,507		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 509,914	509,914		
28.	20	5d	Ambulance/Limousine	\$ 15,729	15,729		
29.	20	5f	X-rays, etc	\$ 35,944	35,944		
30.	20	5h	Laboratory	\$ 69,303	69,303		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,720	4,720		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 85,881	85,881		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 6,940	6,940		
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	\$ 7,547	7,547		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 31,651	31,651		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 2,023,136	2,023,136		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	Supplies-Regency-Rehab Tpy and Ancllry	\$ 537		
20	5l	IV Thy Supplies-Regency-Rehab Tpy and Ancllry	5,145		
20	5l	Equip Rental-Regency-Rehab Tpy and Ancllry	10,146		
20	5l	Equip Rental-Regency-Respiratory	23,410		
20	5i	Cable Television Disallowance (See Attached)	11,931		
20	5c	Med B Nursing Supplies	29,712		
20	5l	Equip Rental-Regency-Nursing	5,000		
<b>Total Other Ancillary Costs</b>			\$ 85,881	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non-Allowable Depreciation on TBs and Mattresses	\$ 6,940		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 6,940	\$ -	\$ -

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Insurance on Automobiles	\$ 1,627		
22	6e	Auto Leases	5,920		
<b>Total Other Property Adjustments</b>			\$ 7,547	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Revenue	67		
30	IV 8	Rebates / Refunds	31,584		
<b>Total Other Adjustments</b>			\$ 31,651	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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



**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2021**

**Pg. 29b**

Total Cable TV Expense	15,531	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
<b>Disallowed Expense</b>	<u><u>\$ 11,931</u></u>	{a}

**Tickmark**  
{a}

Ties to page 29a



**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents <i>(CT only)</i>	\$ 10,459,135	10,459,135			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,191,230)	(4,191,230)			
2. a. Medicaid <i>(All other states)</i>	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents <i>(all inclusive)</i>	\$ 2,535,335	2,535,335			
b. Medicare Room and Board Contractual Allowance **	\$ (2,176,321)	(2,176,321)			
4. a. Private-Pay Residents and Other	\$ 6,588,254	6,588,254			
b. Private-Pay Room and Board Contractual Allowance **	\$ (725,824)	(725,824)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 218,081	218,081			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (243,414)	(243,414)			
c. Prescription Drugs - Non-Medicare	\$ 259,679	259,679			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (259,469)	(259,469)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 2,151	2,151			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 276,406	276,406			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 239,247	239,247			
c. Physical Therapy - Non-Medicare	\$ 280,642	280,642			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (264,450)	(264,450)			
4. a. Speech Therapy - Medicare	\$ 138,194	138,194			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 102,666	102,666			
c. Speech Therapy - Non-Medicare	\$ 140,831	140,831			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (113,037)	(113,037)			
5. a. Occupational Therapy - Medicare	\$ 277,718	277,718			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 194,035	194,035			
c. Occupational Therapy - Non-Medicare	\$ 283,360	283,360			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (270,391)	(270,391)			
6. a. Other <i>(Specify)</i> - Medicare	\$ 1,820,846	1,820,846			
b. Other <i>(Specify)</i> - Non-Medicare	\$ 293,038	293,038			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 15,865,482	15,865,482			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income <i>(Specify)</i>	\$ 1,167	1,167			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other <i>(Specify)</i>	\$ 1,164,358	1,164,358			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,165,525	1,165,525			
<b>VI. Total All Revenue</b> (III +V)	\$ 17,031,007	17,031,007			

\* 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	\$ 656,928		
30 II 6a	Medicare A Nsng Comp Contra-Regency	990,435		
30 II 6a	Medicare Pt A Ambulance-Regency	15,756		
30 II 6a	Medicare Pt A IV Therapy-Regency	25,333		
30 II 6a	Medicare Pt A Lab-Regency	111,056		
30 II 6a	Medicare Pt A X-Regency	20,071		
30 II 6a	Medicare Part B Telehealthfield-Regency	1,260		
30 II 6a	Medicare Pt B Prior Period-Regency	7		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 1,820,846</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other-Regency	\$ (1,087)		
30 II 6b	Hospice Lab-Regency	1,087		
30 II 6b	Medicaid IV Therapy-Regency	(486)		
30 II 6b	Medicaid Lab-Regency	36,139		
30 II 6b	Medicaid X-Regency	28		
30 II 6b	Medicare Pt A Settlement-Regency	7,187		
30 II 6b	Medicare Pt B Flu/Pneumonia-Regency	744		
30 II 6b	Pvt Chargeable Med Supp Contra-Regency	(624)		
30 II 6b	Private Lab-Regency	1,270		
30 II 6b	Comm Ins IV Therapy-Regency	2,607		
30 II 6b	Comm Ins Lab-Regency	10,269		
30 II 6b	Comm Ins X-Regency	1,925		
30 II 6b	Mgd Medicare Ambulance-Regency	2,349		
30 II 6b	Mgd Medicare IV Therapy-Regency	11,855		
30 II 6b	Mgd Medicare Lab-Regency	78,277		
30 II 6b	Mgd Medicare X-Regency	13,920		
30 II 6b	Mgd Medicare Flu/Pneumonia-Regency	628		
30 II 6b	Mgd Medicare Prior Period-Regency	(265)		
30 II 6b	Patient Revenue Capitation -Regency	127,215		
<b>Total Other Resident Revenue</b>		<b>\$ 293,038</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	2,023,532	\$ 1,167		
<b>Total Interest Income</b>			<b>\$ 1,167</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Donation Revenue	\$ 100		
30 IV 8	Medical Records Revenue (Disallowed on Pg 29a)	67		
30 IV 8	Rebates / Refunds (Disallowed on Pg 29a)	31,584		
30 IV 8	Stimulus Revenue	1,123,324		
30 IV 8	Reversal of PY Radiology Expenses (NO CY Expense)	774		
30 IV 8	CT PET Tax Revenue	8,509		
<b>Total Other Revenue</b>		<b>\$ 1,164,358</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	2,330,413
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,845,123
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,612,534
4. Inventories			\$	31,387
5. Prepaid Expenses			\$	196,895
a. _____				
b. _____				
c. _____				
d. See Schedule	196,895			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	176,345
Prepaid Corp Taxes-Regency	130,991			
CT PET Deferred Tax-Regency	45,354			
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	6,192,697
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 <u>1,340,344</u>		\$	514,905
	Accum. Depreciation <u>825,439</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>863,804</u>		\$	207,558
	Accum. Depreciation <u>656,246</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	12,921
F/S vs C/R NBV	12,921			
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	748,384

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

*(Carry Total forward to next page)*



**Annual Report of Long-Term Care Facility**

CSP-32 Rev. 6/95

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

Name of Facility		License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.		2072-C	9/30/2021	32	37
Account				Amount	
Total Brought Forward:				\$	6,941,081
C. Leasehold or like property recorded for Equity Purposes.					
1. Land				\$	
2. Land Improvements		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
3. Buildings		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
4. Non-Movable Equipment		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
5. Movable Equipment		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
6. Motor Vehicles		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
7. Minor Equipment-Not Depreciable				\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				\$	
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 ( <i>itemize</i> )				\$	
_____					
6. Loans to Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address		Amount	Loan Date		
_____					
7. Other Assets ( <i>itemize</i> )				\$	16,100
Security Deposits			16,100		
See Schedule					
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				\$	16,100
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$	6,957,181

\* 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	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	803,496
2. Notes Payable ( <i>itemize</i> )				\$	
_____ _____ _____ See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	17,550
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	17,550		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	429,555
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> )				\$	730,716
Unclaimed ADP checks-Regency		12,083	Accrued Pension-Regency	15,903	
Due to Medicaid-Regency		143,000	Accrued Worker's Comp-	94,978	
Patients Fund-Regency		99,408	CT PET Tax Accrued Exl	109,509	
Accrued Expenses-Regency		255,835	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>1,981,317</b>

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

(Carry Total forward to next page)

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				1,981,317	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	47,184
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT	47,184			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	332,107
Name and Address of Lender	Amount	Loan Date			
Due to Related / Realty	332,107				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	379,291
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	2,360,608

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

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,407,055
6. Gain or Loss for Period			\$	2,189,518
				10/1/2020 thru 9/30/2021
7. Total Net Worth			\$	4,596,573
<b>C. Total Reserves and Net Worth</b>			\$	4,596,573
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	6,957,181



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of				
Regency House of Wallingford, Inc.	2072-C	9/30/2021	36	37				
Account			Amount					
A.	Balance at End of Prior Period as shown on Report of 09/30/2020		\$	3,524,055				
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>		\$	17,031,007				
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>		\$	14,841,489				
D.	Net Income or Deficit		\$	2,189,518				
E.	Balance		\$	5,713,573				
F.	Additions							
1.	Additional Capital Contributed <i>(itemize)</i>							
	Total Expenses Per Page 27	\$14,841,489						
	F/S vs C/R Depreciation	0						
	Total Expenses Per FS	\$14,841,489						
2.	Other <i>(itemize)</i>							
F-3.	Total Additions				\$			
G.	Deductions							
1.	Drawings of Owners/Operators/Partners <i>(Specify)</i>						\$	1,117,000
	Name and Address <i>(No., City, State, Zip)</i>	Title					Amount	
		Partner Drawings	1,117,000					
2.	Other Withdrawings <i>(Specify)</i>		\$					
	Purpose	Amount						
3.	Total Deductions		\$	1,117,000				
H.	<b>Balance at End of Period</b>		\$	4,596,573				
	09/30/21							

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/14/22	
Printed Name of Preparer Matthew S. Bavalack					
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, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 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 9, 2022

# Annual Report of Long-Term Care Facility Cost Year 2021 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:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
101000-0109-00-000-0	Cash - Operating-Regency	197,151.00			197,151.00
102000-0109-00-000-0	Cash - Payroll-Regency	6,212.00			6,212.00
104000-0109-00-000-0	Cash - Savings-Regency	2,023,532.00			2,023,532.00
105000-0109-00-000-0	Cash - Savings Patients-Regency	99,408.00			99,408.00
106000-0109-00-000-0	Petty Cash-Regency	1,000.00			1,000.00
106100-0109-00-000-0	Petty Cash - Resident Funds-Regency	500.00			500.00
107000-0109-00-000-0	Resident Refunds-Regency	2,610.00			2,610.00
110000-0109-00-000-0	Accounts Receivable-Regency	297,940.00			297,940.00
111000-0109-00-000-0	A/R Private-Regency	433,387.00			433,387.00
111200-0109-00-000-0	A/R Comm Ins-Regency	(64,747.00)			(64,747.00)
111300-0109-00-000-0	AR Hospice-Regency	89,760.00			89,760.00
111400-0109-00-000-0	A/R Mgd Medicare-Regency	214,805.00			214,805.00
112000-0109-00-000-0	A/R Medicare Pt A-Regency	226,206.00			226,206.00
112500-0109-00-000-0	A/R Medicare Pt B-Regency	1,242.00			1,242.00
113000-0109-00-000-0	A/R Medicaid-Regency	969,792.00			969,792.00
113100-0109-00-000-0	A/R Mgd Medicaid-Regency	6,646.00			6,646.00
114000-0109-00-000-0	A/R Patient Pticipation-Regency	60,025.00			60,025.00
116100-0109-00-000-0	Medicare Colns Bad Debt-Regency	4,978.00			4,978.00
116200-0109-00-000-0	Allowance for Doubtful Accounts-Regency	(394,911.00)			(394,911.00)
121400-0109-00-000-0	Prepaid Workers Comp-Regency	14,902.00			14,902.00
122200-0109-00-000-0	Prepaid Gen. Ins-Regency	17,043.00			17,043.00
129000-0109-00-000-0	Prepaid Expense Other-Regency	143,448.00			143,448.00
129110-0109-00-000-0	Prepaid Personal Property Taxes-Regency	3,230.00			3,230.00
129200-0109-00-000-0	Prepaid Corp Taxes-Regency	130,991.00			130,991.00
129300-0109-00-000-0	Prepaid Mgmt Assets-Regency	18,272.00			18,272.00
129900-0109-00-000-0	CT PET Deferred Tax-Regency	45,354.00			45,354.00
130000-0109-00-000-0	Inventory-Regency	31,387.00			31,387.00
141600-0109-00-000-0	Due from Related-Regency	1,612,534.00			1,612,534.00
145000-0109-00-000-0	Security Deposits-Regency	16,100.00			16,100.00
151000-0109-00-000-0	Land-Regency	13,000.00			13,000.00
154000-0109-00-000-0	Lease hold Improvements-Regency	1,340,344.00			1,340,344.00
156000-0109-00-000-0	Major Movable Equip-Regency	863,803.00			863,803.00
164000-0109-00-000-0	Accum Depr LHI-Regency	(816,868.00)			(816,868.00)
166000-0109-00-000-0	Accum Depr MME-Regency	(651,895.00)			(651,895.00)
210000-0109-00-000-0	Accounts Payable-Regency	(803,496.00)			(803,496.00)
211401-0109-00-000-0	Equipment Obligation ST 1-Regency	(17,550.00)			(17,550.00)
211411-0109-00-000-0	Equipment Obligation LT 1-Regency	(47,184.00)			(47,184.00)
220200-0109-00-000-0	Unclaimed ADP checks-Regency	(12,083.00)			(12,083.00)
221400-0109-00-000-0	Due to Realty-Regency	(200,737.00)			(200,737.00)
221700-0109-00-000-0	Due to Medicaid-Regency	(143,000.00)			(143,000.00)
226200-0109-00-000-0	Patients Fund-Regency	(99,408.00)			(99,408.00)
250000-0109-00-000-0	Accrued Expenses-Regency	(255,835.00)			(255,835.00)
250020-0109-00-000-0	Accrued Pension-Regency	(15,903.00)			(15,903.00)
250030-0109-00-000-0	Accrued Worker's Comp-Regency	(94,978.00)			(94,978.00)
250100-0109-00-000-0	Accrued Payroll-Regency	(429,555.00)			(429,555.00)
254900-0109-00-000-0	CT PET Tax Accrued Expense-Regency	(109,509.00)			(109,509.00)
271500-0109-00-000-0	Due to Related-Regency	(131,370.00)			(131,370.00)
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 Earn-Regency	(55,020.00)			(55,020.00)
286000-0109-00-000-0	Ptner Drawings-Regency	1,117,000.00			1,117,000.00
295000-0109-00-000-0	Retained Earnings-Regency	(3,951,070.00)			(3,951,070.00)
303005-0109-00-000-0	Hospice Contra Other-Regency	1,087.00			1,087.00
303100-0109-00-000-0	Hospice Revenue-Regency	(754,725.00)			(754,725.00)
303700-0109-00-000-0	Hospice C/A-Regency	297,889.00			297,889.00
304100-0109-00-000-0	Hospice Pharmacy-Regency	(827.00)			(827.00)
304105-0109-00-000-0	Hospice Pharmacy Contra-Regency	827.00			827.00
304300-0109-00-000-0	Hospice PT-Regency	(409.00)			(409.00)
304305-0109-00-000-0	Hospice PT Contra-Regency	1.00			1.00
304400-0109-00-000-0	Hospice ST-Regency	(190.00)			(190.00)
304405-0109-00-000-0	Hospice ST Contra-Regency	3.00			3.00
304600-0109-00-000-0	Hospice Lab-Regency	(1,087.00)			(1,087.00)
304800-0109-00-000-0	Hospice OT-Regency	(525.00)			(525.00)



Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
304805-0109-00-000-0	Hospice OT Contra-Regency	82.00			82.00
311000-0109-00-000-0	Medicaid Room & Board-Regency	(10,459,135.00)			(10,459,135.00)
311005-0109-00-000-0	Medicaid Room & Board Contra-Regency	4,154,933.00			4,154,933.00
313005-0109-00-000-0	Medicaid Contra Other-Regency	36,297.00			36,297.00
314100-0109-00-000-0	Medicaid Pharmacy-Regency	(34,615.00)			(34,615.00)
314105-0109-00-000-0	Medicaid Pharmacy Contra-Regency	34,129.00			34,129.00
314300-0109-00-000-0	Medicaid PT-Regency	(12,661.00)			(12,661.00)
314305-0109-00-000-0	Medicaid PT Contra-Regency	12,661.00			12,661.00
314400-0109-00-000-0	Medicaid ST-Regency	(4,487.00)			(4,487.00)
314405-0109-00-000-0	Medicaid ST Contra-Regency	4,487.00			4,487.00
314500-0109-00-000-0	Medicaid IV Therapy-Regency	486.00			486.00
314600-0109-00-000-0	Medicaid Lab-Regency	(36,139.00)			(36,139.00)
314800-0109-00-000-0	Medicaid OT-Regency	(11,704.00)			(11,704.00)
314805-0109-00-000-0	Medicaid OT Contra-Regency	11,704.00			11,704.00
314900-0109-00-000-0	Medicaid Specialty Beds-Regency	(130.00)			(130.00)
315000-0109-00-000-0	Medicaid X-Regency	(28.00)			(28.00)
321000-0109-00-000-0	Medicare Pt A Room & Board-Regency	(2,535,335.00)			(2,535,335.00)
321005-0109-00-000-0	Medicare Pt A R and B Contra-Regency	2,022,171.00			2,022,171.00
321006-0109-00-000-0	Medicare A PT Contra-Regency	(492,289.00)			(492,289.00)
321007-0109-00-000-0	Medicare A OT Contra-Regency	(457,945.00)			(457,945.00)
321008-0109-00-000-0	Medicare A ST Contra-Regency	(227,397.00)			(227,397.00)
321009-0109-00-000-0	Medicare A NTA Contra-Regency	(656,928.00)			(656,928.00)
321010-0109-00-000-0	Medicare A Nsng Comp Contra-Regency	(990,435.00)			(990,435.00)
323005-0109-00-000-0	Medicare Pt A Contra Other-Regency	154,278.00			154,278.00
324000-0109-00-000-0	Medicare Pt A Ambulance-Regency	(15,756.00)			(15,756.00)
324100-0109-00-000-0	Medicare Pt A Pharmacy-Regency	(218,081.00)			(218,081.00)
324105-0109-00-000-0	Medicare Pt A Pharmacy Contra-Regency	243,414.00			243,414.00
324300-0109-00-000-0	Medicare Pt A PT-Regency	(249,433.00)			(249,433.00)
324305-0109-00-000-0	Medicare Pt A PT Contra-Regency	249,433.00			249,433.00
324400-0109-00-000-0	Medicare Pt A ST-Regency	(124,731.00)			(124,731.00)
324405-0109-00-000-0	Medicare Pt A ST Contra-Regency	124,731.00			124,731.00
324500-0109-00-000-0	Medicare Pt A IV Therapy-Regency	(25,333.00)			(25,333.00)
324600-0109-00-000-0	Medicare Pt A Lab-Regency	(111,056.00)			(111,056.00)
324800-0109-00-000-0	Medicare Pt A OT-Regency	(261,087.00)			(261,087.00)
324805-0109-00-000-0	Medicare Pt A OT Contra-Regency	261,087.00			261,087.00
324900-0109-00-000-0	Medicare Pt A Specialty Beds-Regency	(7,395.00)			(7,395.00)
325000-0109-00-000-0	Medicare Pt A X-Regency	(20,071.00)			(20,071.00)
328000-0109-00-000-0	Medicare Pt A Sequestration-Regency	(128.00)			(128.00)
329000-0109-00-000-0	Medicare Pt A Settlement-Regency	(7,187.00)			(7,187.00)
334300-0109-00-000-0	Medicare Pt B PT-Regency	(19,578.00)			(19,578.00)
334305-0109-00-000-0	Medicare Pt B PT Contra-Regency	3,609.00			3,609.00
334400-0109-00-000-0	Medicare Pt B ST-Regency	(13,463.00)			(13,463.00)
334405-0109-00-000-0	Medicare Pt B ST Contra-Regency	303.00			303.00
334800-0109-00-000-0	Medicare Pt B OT-Regency	(16,631.00)			(16,631.00)
334805-0109-00-000-0	Medicare Pt B OT Contra-Regency	2,823.00			2,823.00
335700-0109-00-000-0	Medicare Pt B Flu/Pneumonia-Regency	(744.00)			(744.00)
335900-0109-00-000-0	Medicare Part B Telehealthfield-Regency	(1,260.00)			(1,260.00)
337300-0109-00-000-0	Mgd Medicare Pt B PT-Regency	(4,218.00)			(4,218.00)
337305-0109-00-000-0	Mgd Medicare Pt B PT Contra-Regency	1,544.00			1,544.00
337400-0109-00-000-0	Mgd Medicare Pt B ST-Regency	(11,407.00)			(11,407.00)
337405-0109-00-000-0	Mgd Medicare Pt B ST Contra-Regency	(133.00)			(133.00)
337800-0109-00-000-0	Mgd Medicare Pt B OT-Regency	(6,858.00)			(6,858.00)
337805-0109-00-000-0	Mgd Medicare Pt B OT Contra-Regency	5,289.00			5,289.00
338000-0109-00-000-0	Medicare Pt B Prior Period-Regency	(7.00)			(7.00)
341000-0109-00-000-0	Private Room & Board-Regency	(3,780,298.00)			(3,780,298.00)
341005-0109-00-000-0	Private Room & Board Contra-Regency	63,124.00			63,124.00
344100-0109-00-000-0	Private Pharmacy-Regency	(1.00)			(1.00)
344105-0109-00-000-0	Private Pharmacy Contra-Regency	28.00			28.00
344205-0109-00-000-0	Pvt Chargeable Med Supp Contra-Regency	624.00			624.00
344300-0109-00-000-0	Private PT-Regency	(1,052.00)			(1,052.00)
344400-0109-00-000-0	Private ST-Regency	(1,146.00)			(1,146.00)
344600-0109-00-000-0	Private Lab-Regency	(1,270.00)			(1,270.00)
344800-0109-00-000-0	Private OT-Regency	(1,840.00)			(1,840.00)
351000-0109-00-000-0	Comm Ins Room & Board-Regency	(187,860.00)			(187,860.00)
351005-0109-00-000-0	Comm Ins Room & Board Contra-Regency	22,775.00			22,775.00
353005-0109-00-000-0	Comm Ins Contra Other-Regency	12,428.00			12,428.00
354100-0109-00-000-0	Comm Ins Pharmacy-Regency	(26,016.00)			(26,016.00)

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		9/30/2021			9/30/2021
354105-0109-00-000-0	Comm Ins Pharmacy Contra-Regency	28,622.00			28,622.00
354300-0109-00-000-0	Comm Ins PT-Regency	(20,488.00)			(20,488.00)
354305-0109-00-000-0	Comm Ins PT Contra-Regency	20,084.00			20,084.00
354400-0109-00-000-0	Comm Ins ST-Regency	(10,881.00)			(10,881.00)
354405-0109-00-000-0	Comm Ins ST Contra-Regency	10,881.00			10,881.00
354500-0109-00-000-0	Comm Ins IV Therapy-Regency	(2,607.00)			(2,607.00)
354600-0109-00-000-0	Comm Ins Lab-Regency	(10,269.00)			(10,269.00)
354800-0109-00-000-0	Comm Ins OT-Regency	(23,467.00)			(23,467.00)
354805-0109-00-000-0	Comm Ins OT Contra-Regency	23,467.00			23,467.00
354900-0109-00-000-0	Comm Ins Specialty Beds-Regency	(234.00)			(234.00)
355000-0109-00-000-0	Comm Ins X-Regency	(1,925.00)			(1,925.00)
371000-0109-00-000-0	Mgd Medicare Room and Board-Regency	(1,858,725.00)			(1,858,725.00)
371005-0109-00-000-0	Mgd Medicare Room & Board Contra-Regency	233,276.00			233,276.00
373005-0109-00-000-0	Mgd Medicare Contra Other-Regency	96,332.00			96,332.00
374000-0109-00-000-0	Mgd Medicare Ambulance-Regency	(2,349.00)			(2,349.00)
374100-0109-00-000-0	Mgd Medicare Pharmacy-Regency	(199,047.00)			(199,047.00)
374105-0109-00-000-0	Mgd Medicare Pharmacy Contra-Regency	196,690.00			196,690.00
374300-0109-00-000-0	Mgd Medicare PT-Regency	(198,328.00)			(198,328.00)
374305-0109-00-000-0	Mgd Medicare PT Contra-Regency	198,328.00			198,328.00
374400-0109-00-000-0	Mgd Medicare ST-Regency	(89,799.00)			(89,799.00)
374405-0109-00-000-0	Mgd Medicare ST Contra-Regency	89,799.00			89,799.00
374500-0109-00-000-0	Mgd Medicare IV Therapy-Regency	(11,855.00)			(11,855.00)
374600-0109-00-000-0	Mgd Medicare Lab-Regency	(78,277.00)			(78,277.00)
374800-0109-00-000-0	Mgd Medicare OT-Regency	(217,162.00)			(217,162.00)
374805-0109-00-000-0	Mgd Medicare OT Contra-Regency	217,162.00			217,162.00
374900-0109-00-000-0	Mgd Medicare Specialty Beds-Regency	(1,787.00)			(1,787.00)
375000-0109-00-000-0	Mgd Medicare X-Regency	(13,920.00)			(13,920.00)
375700-0109-00-000-0	Mgd Medicare Flu/Pneumonia-Regency	(628.00)			(628.00)
378000-0109-00-000-0	Mgd Medicare Prior Period-Regency	265.00			265.00
378100-0109-00-000-0	Medicare Mgd Care Pt B PT-Regency	(44,203.00)			(44,203.00)
378105-0109-00-000-0	Medicare Mgd Pt B PT Contra-Regency	21,365.00			21,365.00
378120-0109-00-000-0	Medicare Mgd Care Pt B ST-Regency	(22,788.00)			(22,788.00)
378125-0109-00-000-0	Medicare Mgd Pt B STContra-Regency	18,748.00			18,748.00
378130-0109-00-000-0	Medicare Mgd Care Pt B OT-Regency	(27,093.00)			(27,093.00)
378135-0109-00-000-0	Medicare Mgd Pt B OT Contra-Regency	17,976.00			17,976.00
381000-0109-00-000-0	Mgd Medicaid Room & Board-Regency	(6,646.00)			(6,646.00)
389010-0109-00-000-0	Patient Revenue Capitation -Regency	(127,215.00)			(127,215.00)
391100-0109-00-000-0	Interest Income-Regency	(1,167.00)			(1,167.00)
391500-0109-00-000-0	Misc. Other Income-Regency	(1,155,075.00)		(774.00)	(1,155,849.00)
391900-0109-00-000-0	Long- Term CT PET Tax Income-Regency- - -	(8,509.00)			(8,509.00)
400000-0109-01-073-0	Salary-Regency-Operator-Owner-	24,924.00			24,924.00
400000-0109-03-007-0	Salary-Regency-Administration-Administrative Ass-	89,876.00			89,876.00
400000-0109-03-009-0	Salary-Regency-Administration-Administrator-	181,292.00			181,292.00
400000-0109-04-007-0	Salary-Regency-Fiscal Operations-Administrative -	63,573.00			63,573.00
400000-0109-05-065-0	Salary-Regency-Medical Records-Medical Records-	21,434.00			21,434.00
400000-0109-06-038-0	Salary-Regency-Social service-Dir-	58,659.00			58,659.00
400000-0109-06-096-0	Salary-Regency-Social service-Social Worker-	62,507.00			62,507.00
400000-0109-07-038-0	Salary-Regency-Rec Therapy-Dir-	32,333.00			32,333.00
400000-0109-07-086-0	Salary-Regency-Rec Therapy-Rec Therapist-	140,177.00			140,177.00
400000-0109-08-058-0	Salary-Regency-Maintenance-Maintenance Worker-	49,856.00			49,856.00
400000-0109-08-101-0	Salary-Regency-Maintenance-Supervisor-	41,313.00			41,313.00
400000-0109-09-048-0	Salary-Regency-Housekeeping-Housekeeper-	349,466.00			349,466.00
400000-0109-09-101-0	Salary-Regency-Housekeeping-Supervisor-	55,050.00			55,050.00
400000-0109-10-051-0	Salary-Regency-Laundry-Laundry Aide-	2,477.00			2,477.00
400000-0109-11-038-0	Salary-Regency-Admissions-Dir-	172,238.00			172,238.00
400000-0109-13-013-0	Salary-Regency-Dietary-Aide-	275,063.00			275,063.00
400000-0109-13-031-0	Salary-Regency-Dietary-Cook-	155,335.00			155,335.00
400000-0109-13-101-0	Salary-Regency-Dietary-Supervisor-	84,332.00			84,332.00
400000-0109-14-012-0	Salary-Regency-Nursing Admin-ADNS-	56,443.00			56,443.00
400000-0109-14-028-0	Salary-Regency-Nursing Admin-Clerical-	39,628.00			39,628.00
400000-0109-14-044-0	Salary-Regency-Nursing Admin-DNS-	140,054.00			140,054.00
400000-0109-14-052-0	Salary-Regency-Nursing Admin-LPN-	18,992.00			18,992.00
400000-0109-15-021-0	Salary-Regency-Nursing-CNA-	1,856,055.00			1,856,055.00
400000-0109-15-052-0	Salary-Regency-Nursing-LPN-	1,449,532.00			1,449,532.00
400000-0109-15-092-0	Salary-Regency-Nursing-RN-	880,042.00		(223,821.00)	656,221.00
400000-0109-21-040-0	Salary-Regency-Human Resources-Dir of Human Reso-	57,219.00			57,219.00
400050-0109-03-007-0	Salary - PTO-Regency-Administration-Administrati-	(466.00)			(466.00)

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		9/30/2021			9/30/2021
400050-0109-04-007-0	Salary - PTO-Regency-Fiscal Operations-Administr-	1,054.00			1,054.00
400050-0109-06-038-0	Salary - PTO-Regency-Social service-Dir-	2,395.00			2,395.00
400050-0109-06-096-0	Salary - PTO-Regency-Social service-Social Worke-	3,664.00			3,664.00
400050-0109-07-086-0	Salary - PTO-Regency-Rec Therapy-Rec Therapist-	575.00			575.00
400050-0109-08-058-0	Salary - PTO-Regency-Maintenance-Maintenance Wor-	639.00			639.00
400050-0109-08-101-0	Salary - PTO-Regency-Maintenance-Supervisor-	(4,029.00)			(4,029.00)
400050-0109-09-048-0	Salary - PTO-Regency-Housekeeping-Housekeeper-	1,732.00			1,732.00
400050-0109-09-101-0	Salary - PTO-Regency-Housekeeping-Supervisor-	2,412.00			2,412.00
400050-0109-10-051-0	Salary - PTO-Regency-Laundry-Laundry Aide-	1,554.00			1,554.00
400050-0109-11-038-0	Salary - PTO-Regency-Admissions-Dir-	(1,070.00)			(1,070.00)
400050-0109-13-013-0	Salary - PTO-Regency-Dietary-Aide-	1,779.00			1,779.00
400050-0109-13-031-0	Salary - PTO-Regency-Dietary-Cook-	833.00			833.00
400050-0109-13-101-0	Salary - PTO-Regency-Dietary-Supervisor-	2,025.00			2,025.00
400050-0109-14-012-0	Salary - PTO-Regency-Nursing Admin-ADNS-	3,304.00			3,304.00
400050-0109-14-028-0	Salary - PTO-Regency-Nursing Admin-Clerical-	(4,077.00)			(4,077.00)
400050-0109-14-044-0	Salary - PTO-Regency-Nursing Admin-DNS-	3,767.00			3,767.00
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-	(9,879.00)			(9,879.00)
400050-0109-15-052-0	Salary - PTO-Regency-Nursing-LPN-	(6,917.00)			(6,917.00)
400050-0109-15-092-0	Salary - PTO-Regency-Nursing-RN-	(17,885.00)			(17,885.00)
400050-0109-21-040-0	Salary - PTO-Regency-Human Resources-Dir of Huma-	2,946.00			2,946.00
401000-0109-29-000-0	FICA-Regency-Emp Benefits- -	474,316.00			474,316.00
401100-0109-29-000-0	FUI-Regency-Emp Benefits- -	8,079.00			8,079.00
401200-0109-29-000-0	SUI-Regency-Emp Benefits- -	52,132.00			52,132.00
401300-0109-29-000-0	Health Ins-Regency-Emp Benefits- -	696,032.00			696,032.00
401400-0109-29-000-0	Workers Compensation-Regency-Emp Benefits- -	199,842.00			199,842.00
401450-0109-29-000-0	Workers Comp Retro Exp-Regency-Emp Benefits- -	19,309.00			19,309.00
401700-0109-29-000-0	Pension-Regency-Emp Benefits- -	15,903.00			15,903.00
402000-0109-03-000-0	Holiday Expense-Regency-Administration	1,500.00			1,500.00
410000-0109-03-000-0	Supplies-Regency-Administration	200.00			200.00
410000-0109-04-000-0	Supplies-Regency-Fiscal Operations	14,227.00			14,227.00
410000-0109-07-000-0	Supplies-Regency-Rec Therapy	15,753.00			15,753.00
410000-0109-08-000-0	Supplies-Regency-Maintenance	17,226.00			17,226.00
410000-0109-09-000-0	Supplies-Regency-Housekeeping	38,119.00			38,119.00
410000-0109-10-000-0	Supplies-Regency-Laundry	2,605.00			2,605.00
410000-0109-13-000-0	Supplies-Regency-Dietary	29,054.00			29,054.00
410000-0109-15-000-0	Supplies-Regency-Nursing	123,244.00			123,244.00
410000-0109-18-000-0	Supplies-Regency-Marketing	1,614.00			1,614.00
410000-0109-23-000-0	Supplies-Regency-Rehab Tpy and Ancllry	537.00			537.00
410019-0109-03-000-0	Supplies COVID-Regency-Administration	42.00			42.00
410019-0109-09-000-0	Supplies COVID-Regency-Housekeeping	3,096.00			3,096.00
410019-0109-15-000-0	Supplies COVID-Regency-Nursing	61,833.00			61,833.00
411200-0109-23-000-0	Drugs Medicare Pt A-Regency-Rehab Tpy and Ancllry	509,914.00			509,914.00
411700-0109-22-000-0	House Drugs (OTC)-Regency-Medical Services- -	16,643.00			16,643.00
412000-0109-13-000-0	Food-Regency-Dietary	272,115.00			272,115.00
412019-0109-13-000-0	Food COVID-Regency-Dietary	214.00			214.00
412100-0109-13-000-0	Food Supplements-Regency-Dietary	32,379.00			32,379.00
413001-0109-23-000-0	Oxygen Non Billable-Regency-Rehab Tpy and Ancllry	4,720.00			4,720.00
413500-0109-23-000-0	IV Thy Supplies-Regency-Rehab Tpy and Ancllry	5,145.00			5,145.00
414000-0109-10-000-0	Diapers-Regency-Laundry	42,499.00			42,499.00
414100-0109-10-000-0	Linen-Regency-Laundry	25.00			25.00
420000-0109-03-000-0	Minor Equip-Regency-Administration	1,869.00			1,869.00
420000-0109-08-000-0	Minor Equip-Regency-Maintenance	743.00			743.00
420000-0109-15-000-0	Minor Equip-Regency-Nursing	4,927.00			4,927.00
431000-0109-03-000-0	Consulting Fees-Regency-Administration	9,796.00			9,796.00
431000-0109-04-000-0	Consulting Fees-Regency-Fiscal Operations	15,582.00		(15,582.00)	0.00
431000-0109-13-000-0	Consulting Fees-Regency-Dietary	36,292.00			36,292.00
431000-0109-15-000-0	Consulting Fees-Regency-Nursing	19,847.00			19,847.00
431010-0109-23-000-0	Pharmacy fees-Regency-Rehab Tpy and Ancllry- -	16,366.00			16,366.00
432000-0109-03-000-0	Accounting Fees-Regency-Administration	32,030.00			32,030.00
433000-0109-03-000-0	Legal Fees-Regency-Administration	4,875.00			4,875.00
433100-0109-03-000-0	Legal Fees-Regency-Administration	29,048.00			29,048.00
433200-0109-03-000-0	Legal Fees-Regency-Administration	25,020.00			25,020.00
433300-0109-03-000-0	Legal Fees-Regency-Administration	250.00			250.00
434000-0109-03-000-0	Shared Services-Regency-Administration	507,766.00		15,582.00	523,348.00
435200-0109-03-000-0	IT Services-Regency-Administration	72,582.00			72,582.00
435210-0109-03-000-0	IT Rental-Regency-Administration	47,540.00		(5,517.00)	42,023.00

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		9/30/2021			9/30/2021
436000-0109-22-000-0	Medical Director Fees-Regency-Medical Services	48,000.00			48,000.00
436200-0109-22-000-0	Dental Fees-Regency-Medical Services	9,155.00			9,155.00
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 Ancnlry- -	333,794.00			333,794.00
437100-0109-23-000-0	OT Fees-Regency-Rehab Tpy and Ancnlry- -	332,564.00			332,564.00
437200-0109-23-000-0	Speech Fees-Regency-Rehab Tpy and Ancnlry- -	122,143.00			122,143.00
438020-0109-27-000-0	X-Regency-Laboratory	35,170.00		774.00	35,944.00
438030-0109-27-000-0	Lab Fees-Regency-Laboratory	69,303.00			69,303.00
440000-0109-03-000-0	Purch Services-Regency-Administration	4,433.00			4,433.00
440000-0109-04-000-0	Purch Services-Regency-Fiscal Operations	31,074.00			31,074.00
440000-0109-07-000-0	Purch Services-Regency-Rec Therapy	10,873.00			10,873.00
440000-0109-08-000-0	Purch Services-Regency-Maintenance	106,540.00			106,540.00
440000-0109-12-000-0	Purch Services-Regency-Security	12,173.00			12,173.00
440000-0109-13-000-0	Purch Services-Regency-Dietary	12,039.00			12,039.00
440000-0109-15-000-0	Purch Services-Regency-Nursing	861.00			861.00
440001-0109-08-000-0	Ground Services-Regency-Maintenance	25,622.00			25,622.00
440010-0109-15-000-0	Purch Services Ambulance-Regency-Nursing	15,729.00			15,729.00
440050-0109-07-000-0	Cable Expense-Regency-Rec Therapy	15,531.00			15,531.00
442000-0109-08-000-0	Pest Control-Regency-Maintenance- -	2,712.00			2,712.00
443000-0109-08-000-0	Carting-Regency-Maintenance	30,323.00			30,323.00
452000-0109-04-000-0	Equip Rental-Regency-Fiscal Operations	7,587.00		(747.00)	6,840.00
452000-0109-13-000-0	Equip Rental-Regency-Dietary	1,775.00			1,775.00
452000-0109-15-000-0	Equip Rental-Regency-Nursing	5,000.00			5,000.00
452000-0109-23-000-0	Equip Rental-Regency-Rehab Tpy and Ancnlry	10,146.00			10,146.00
452000-0109-24-000-0	Equip Rental-Regency-Respiratory	23,410.00			23,410.00
461000-0109-03-000-0	Telephone-Regency-Administration	37,637.00			37,637.00
461100-0109-03-000-0	Telephone - Cell-Regency-Administration	1,556.00			1,556.00
462000-0109-25-000-0	Electric-Regency-Property	67,477.00			67,477.00
463000-0109-25-000-0	Gas-Regency-Property	88,305.00			88,305.00
464000-0109-25-000-0	Sewer-Regency-Property	50,896.00			50,896.00
471000-0109-25-000-0	Rent-Regency-Property	1,137,580.00			1,137,580.00
472000-0109-25-000-0	Personal Property Taxes-Regency-Property	15,053.00			15,053.00
484000-0109-25-000-0	Depe Exp LHI-Regency	61,464.00			61,464.00
486000-0109-25-000-0	Depr Exp MME-Regency	64,557.00			64,557.00
491000-0109-03-000-0	Dues-Regency-Administration	11,171.00		(670.00)	10,501.00
491001-0109-03-000-0	Subscriptions-Regency-Administration	4,665.00			4,665.00
500000-0109-03-000-0	Licenses and Permits-Regency-Administration	1,665.00			1,665.00
501100-0109-03-000-0	Advertising Promotional-Regency-Administration	2,334.00			2,334.00
501100-0109-18-000-0	Advertising Promotional-Regency-Marketing- -	17,757.00			17,757.00
503000-0109-03-000-0	Penalties-Regency-Administration	16,587.00			16,587.00
503100-0109-03-000-0	Interest-Regency-Administration	1,347.00			1,347.00
503130-0109-03-000-0	Interest on Computer Loan-Regency-Administrati	4,035.00			4,035.00
503200-0109-03-000-0	Bank Charges-Regency-Administration	35,086.00			35,086.00
504000-0109-03-000-0	Postage-Regency-Administration	3,331.00			3,331.00
505000-0109-03-000-0	Background Check-Regency-Administration	11,706.00			11,706.00
507000-0109-03-000-0	Revenue Assessment-Regency-Administration	667,995.00			667,995.00
508000-0109-03-000-0	Bad Debt Expense-Regency-Administration	313,916.00			313,916.00
508010-0109-03-000-0	Bad Debt Mdcr-Regency-Administration	11,056.00			11,056.00
509000-0109-03-000-0	Seminars-Regency-Administration	12,189.00			12,189.00
510000-0109-03-000-0	Liability Ins-Regency-Administration	99,984.00			99,984.00
511000-0109-03-000-0	Auto Ins-Regency-Administration	1,627.00			1,627.00
512000-0109-03-000-0	Umbrella Ins-Regency-Administration	5,292.00			5,292.00
513000-0109-03-000-0	Crime Ins-Regency-Administration	6,377.00			6,377.00
520100-0109-03-000-0	Auto Lease Expense-Regency-Administration	5,920.00			5,920.00
521000-0109-03-000-0	Travel Expense-Regency-Administration	2,665.00			2,665.00
522000-0109-03-000-0	Hotel Expense-Regency-Administration	411.00			411.00
523000-0109-03-000-0	Emp Benefits-Regency-Administration	29,134.00			29,134.00
523019-0109-03-000-0	Employee Benefits Other COVID-Regency-Administrati	26,211.00			26,211.00
530000-0109-15-000-0	Pool RNs-Regency-Nursing	116,472.00			116,472.00
531000-0109-15-000-0	Pool LPNs-Regency-Nursing	172,746.00			172,746.00
532000-0109-15-000-0	Pool CNA-Regency-Nursing	268,102.00			268,102.00
533000-0109-10-000-0	Outside Services-Regency-Laundry- -	155,100.00			155,100.00
541000-0109-03-000-0	Misc. Expense-Regency-Administration- -	7,516.00			7,516.00
541050-0109-03-000-0	Prior Period Expense-Regency-Administration	15,130.00			15,130.00
542900-0109-03-000-0	CT PET Tax Expense-Regency-Administration	174,617.00			174,617.00
Marcum 103	Chamber Dues	0.00		670.00	670.00
Marcum 202	MDS Coordinator	0.00		161,498.00	161,498.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Marcum 203	Staff Development	0.00		48,055.00	48,055.00
Marcum 204	Infection Control	0.00		14,268.00	14,268.00
Marcum 205	Admin Equipment Rental	0.00		6,264.00	6,264.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>				
400000-0109-01-073-0	Salary-Regency-Operator-Owner-	24,924.00		0.00	24,924.00
<b>Subtotal [1] Operators/Owners</b>		<b>24,924.00</b>		<b>0.00</b>	<b>24,924.00</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>				
400000-0109-03-009-0	Salary-Regency-Administration-Administrator-	181,292.00		0.00	181,292.00
<b>Subtotal [2] Administrators</b>		<b>181,292.00</b>		<b>0.00</b>	<b>181,292.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
400000-0109-03-007-0	Salary-Regency-Administration-Administrative Ass-	89,876.00		0.00	89,876.00
400000-0109-04-007-0	Salary-Regency-Fiscal Operations-Administrative -	63,573.00		0.00	63,573.00
400000-0109-05-065-0	Salary-Regency-Medical Records-Medical Records-	21,434.00		0.00	21,434.00
400000-0109-21-040-0	Salary-Regency-Human Resources-Dir of Human Reso-	57,219.00		0.00	57,219.00
400050-0109-03-007-0	Salary - PTO-Regency-Administration-Administral-	(466.00)		0.00	(466.00)
400050-0109-04-007-0	Salary - PTO-Regency-Fiscal Operations-Administi-	1,054.00		0.00	1,054.00
400050-0109-21-040-0	Salary - PTO-Regency-Human Resources-Dir of Huma-	2,946.00		0.00	2,946.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>235,636.00</b>		<b>0.00</b>	<b>235,636.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
400000-0109-13-101-0	Salary-Regency-Dietary-Supervisor-	84,332.00		0.00	84,332.00
400050-0109-13-101-0	Salary - PTO-Regency-Dietary-Supervisor-	2,025.00		0.00	2,025.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>86,357.00</b>		<b>0.00</b>	<b>86,357.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
400000-0109-13-013-0	Salary-Regency-Dietary-Aide-	275,063.00		0.00	275,063.00
400000-0109-13-031-0	Salary-Regency-Dietary-Cook-	155,335.00		0.00	155,335.00
400050-0109-13-013-0	Salary - PTO-Regency-Dietary-Aide-	1,779.00		0.00	1,779.00
400050-0109-13-031-0	Salary - PTO-Regency-Dietary-Cook-	833.00		0.00	833.00
<b>Subtotal [5C] Dietary Workers</b>		<b>433,010.00</b>		<b>0.00</b>	<b>433,010.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>				
400000-0109-09-101-0	Salary-Regency-Housekeeping-Supervisor-	55,050.00		0.00	55,050.00
400050-0109-09-101-0	Salary - PTO-Regency-Housekeeping-Supervisor-	2,412.00		0.00	2,412.00
<b>Subtotal [6A] Head Housekeeper</b>		<b>57,462.00</b>		<b>0.00</b>	<b>57,462.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
400000-0109-09-048-0	Salary-Regency-Housekeeping-Housekeeper-	349,466.00		0.00	349,466.00
400050-0109-09-048-0	Salary - PTO-Regency-Housekeeping-Housekeeper-	1,732.00		0.00	1,732.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>351,198.00</b>		<b>0.00</b>	<b>351,198.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
400000-0109-08-101-0	Salary-Regency-Maintenance-Supervisor-	41,313.00		0.00	41,313.00
400050-0109-08-101-0	Salary - PTO-Regency-Maintenance-Supervisor-	(4,029.00)		0.00	(4,029.00)
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>37,284.00</b>		<b>0.00</b>	<b>37,284.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
400000-0109-08-058-0	Salary-Regency-Maintenance-Maintenance Worker-	49,856.00		0.00	49,856.00
400050-0109-08-058-0	Salary - PTO-Regency-Maintenance-Maintenance Wor-	639.00		0.00	639.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>50,495.00</b>		<b>0.00</b>	<b>50,495.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
400000-0109-10-051-0	Salary-Regency-Laundry-Laundry Aide-	2,477.00		0.00	2,477.00
400050-0109-10-051-0	Salary - PTO-Regency-Laundry-Laundry Aide-	1,554.00		0.00	1,554.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>4,031.00</b>		<b>0.00</b>	<b>4,031.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
400000-0109-14-012-0	Salary-Regency-Nursing Admin-ADNS-	56,443.00		0.00	56,443.00
400000-0109-14-044-0	Salary-Regency-Nursing Admin-DNS-	140,054.00		0.00	140,054.00
400050-0109-14-012-0	Salary - PTO-Regency-Nursing Admin-ADNS-	3,304.00		0.00	3,304.00
400050-0109-14-044-0	Salary - PTO-Regency-Nursing Admin-DNS-	3,767.00		0.00	3,767.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>203,568.00</b>		<b>0.00</b>	<b>203,568.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
400000-0109-15-092-0	Salary-Regency-Nursing-RN-	880,042.00		(223,821.00)	656,221.00
400050-0109-15-092-0	Salary - PTO-Regency-Nursing-RN-	(17,885.00)	RJE - 1	(223,821.00)	(17,885.00)
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>862,157.00</b>		<b>(223,821.00)</b>	<b>638,336.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
400000-0109-14-028-0	Salary-Regency-Nursing Admin-Clerical-	39,628.00		0.00	39,628.00
400050-0109-14-028-0	Salary - PTO-Regency-Nursing Admin-Clerical-	(4,077.00)		0.00	(4,077.00)
Marcum 202	MDS Coordinator	0.00		161,498.00	161,498.00
Marcum 203	Staff Development	0.00	RJE - 1	161,498.00	48,055.00
Marcum 204	Infection Control	0.00	RJE - 1	48,055.00	14,268.00
			RJE - 1	14,268.00	14,268.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>35,551.00</b>		<b>223,821.00</b>	<b>259,372.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
400000-0109-14-052-0	Salary-Regency-Nursing Admin-LPN-	18,992.00		0.00	18,992.00
400000-0109-15-052-0	Salary-Regency-Nursing-LPN-	1,449,532.00		0.00	1,449,532.00
400050-0109-14-052-0	Salary - PTO-Regency-Nursing Admin-LPN-	(987.00)		0.00	(987.00)
400050-0109-15-052-0	Salary - PTO-Regency-Nursing-LPN-	(6,917.00)		0.00	(6,917.00)
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,460,620.00</b>		<b>0.00</b>	<b>1,460,620.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
400000-0109-15-021-0	Salary-Regency-Nursing-CNA-	1,856,055.00		0.00	1,856,055.00
400050-0109-15-021-0	Salary - PTO-Regency-Nursing-CNA-	(9,879.00)		0.00	(9,879.00)
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,846,176.00</b>		<b>0.00</b>	<b>1,846,176.00</b>

Client: *National Health Care Associates, Inc. (CT)*  
 Engagement: *Medicaid - Regency House Nuring & Rehab*  
 Period Ending: *9/30/2021*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
400000-0109-07-038-0	Salary-Regency-Rec Therapy-Dir-	32,333.00		0.00	32,333.00
400000-0109-07-086-0	Salary-Regency-Rec Therapy-Rec Therapist-	140,177.00		0.00	140,177.00
400050-0109-07-086-0	Salary - PTO-Regency-Rec Therapy-Rec Therapist-	575.00		0.00	575.00
<b>Subtotal [12H] Recreation Workers</b>		<b>173,085.00</b>		<b>0.00</b>	<b>173,085.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
400000-0109-06-038-0	Salary-Regency-Social service-Dir-	58,659.00		0.00	58,659.00
400000-0109-06-096-0	Salary-Regency-Social service-Social Worker-	62,507.00		0.00	62,507.00
400050-0109-06-038-0	Salary - PTO-Regency-Social service-Dir-	2,395.00		0.00	2,395.00
400050-0109-06-096-0	Salary - PTO-Regency-Social service-Social Worker-	3,664.00		0.00	3,664.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>127,225.00</b>		<b>0.00</b>	<b>127,225.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>				
400000-0109-11-038-0	Salary-Regency-Admissions-Dir-	172,238.00		0.00	172,238.00
400050-0109-11-038-0	Salary - PTO-Regency-Admissions-Dir-	(1,070.00)		0.00	(1,070.00)
<b>Subtotal [12O] Other</b>		<b>171,168.00</b>		<b>0.00</b>	<b>171,168.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>6,341,239.00</b>		<b>0.00</b>	<b>6,341,239.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [1]</b>	<b>Dietitian</b>				
431000-0109-13-000-0	Consulting Fees-Regency-Dietary	36,292.00		0.00	36,292.00
<b>Subtotal [1] Dietitian</b>		<b>36,292.00</b>		<b>0.00</b>	<b>36,292.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>				
436200-0109-22-000-0	Dental Fees-Regency-Medical Services	9,155.00		0.00	9,155.00
<b>Subtotal [2] Dentist</b>		<b>9,155.00</b>		<b>0.00</b>	<b>9,155.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
431010-0109-23-000-0	Pharmacy fees-Regency-Rehab Tpy and Ancilry- -	16,366.00		0.00	16,366.00
<b>Subtotal [3] Pharmacist</b>		<b>16,366.00</b>		<b>0.00</b>	<b>16,366.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
437000-0109-23-000-0	PT Fees-Regency-Rehab Tpy and Ancilry- -	333,794.00		0.00	333,794.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>333,794.00</b>		<b>0.00</b>	<b>333,794.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
436000-0109-22-000-0	Medical Director Fees-Regency-Medical Services	48,000.00		0.00	48,000.00
<b>Subtotal [8A] Medical Director</b>		<b>48,000.00</b>		<b>0.00</b>	<b>48,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
437200-0109-23-000-0	Speech Fees-Regency-Rehab Tpy and Ancilry- -	122,143.00		0.00	122,143.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>122,143.00</b>		<b>0.00</b>	<b>122,143.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
437100-0109-23-000-0	OT Fees-Regency-Rehab Tpy and Ancilry- -	332,564.00		0.00	332,564.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>332,564.00</b>		<b>0.00</b>	<b>332,564.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
530000-0109-15-000-0	Pool RNs-Regency-Nursing	116,472.00		0.00	116,472.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>116,472.00</b>		<b>0.00</b>	<b>116,472.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
531000-0109-15-000-0	Pool LPNs-Regency-Nursing	172,746.00		0.00	172,746.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>172,746.00</b>		<b>0.00</b>	<b>172,746.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
532000-0109-15-000-0	Pool CNA-Regency-Nursing	268,102.00		0.00	268,102.00
<b>Subtotal [11C] Aides</b>		<b>268,102.00</b>		<b>0.00</b>	<b>268,102.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
431000-0109-15-000-0	Consulting Fees-Regency-Nursing	19,847.00		0.00	19,847.00
436300-0109-22-000-0	Physician Fees-Regency-Medical Services - -	24,000.00		0.00	24,000.00
<b>Subtotal [12] Other</b>		<b>43,847.00</b>		<b>0.00</b>	<b>43,847.00</b>
<b>Total [13-B] Professional Fees</b>		<b>1,499,481.00</b>		<b>0.00</b>	<b>1,499,481.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
401400-0109-29-000-0	Workers Compensation-Regency-Emp Benefits - -	199,842.00		0.00	199,842.00
401450-0109-29-000-0	Workers Comp Retro Exp-Regency-Emp Benefits - -	19,309.00		0.00	19,309.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>219,151.00</b>		<b>0.00</b>	<b>219,151.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
401100-0109-29-000-0	FUI-Regency-Emp Benefits - -	8,079.00		0.00	8,079.00
401200-0109-29-000-0	SUI-Regency-Emp Benefits - -	52,132.00		0.00	52,132.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>60,211.00</b>		<b>0.00</b>	<b>60,211.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
401000-0109-29-000-0	FICA-Regency-Emp Benefits--	474,316.00		0.00	474,316.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>474,316.00</b>		<b>0.00</b>	<b>474,316.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
401300-0109-29-000-0	Health Ins-Regency-Emp Benefits - -	696,032.00		0.00	696,032.00
<b>Subtotal [1A5] Health Insurance</b>		<b>696,032.00</b>		<b>0.00</b>	<b>696,032.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
401700-0109-29-000-0	Pension-Regency-Emp Benefits - -	15,903.00		0.00	15,903.00
<b>Subtotal [1A7] Pensions</b>		<b>15,903.00</b>		<b>0.00</b>	<b>15,903.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
505000-0109-03-000-0	Background Check-Regency-Administration	11,706.00		0.00	11,706.00



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
<b>Subtotal [1A9] Other</b>		<u>9/30/2021</u> <u>11,706.00</u>		<u>0.00</u>	<u>9/30/2021</u> <u>11,706.00</u>
<b>Subgroup : [1C] Bad Debts</b>					
508000-0109-03-000-0	Bad Debt Expense-Regency-Administration	313,916.00		0.00	313,916.00
508010-0109-03-000-0	Bad Debt Mdr-Regency-Administration	11,056.00		0.00	11,056.00
<b>Subtotal [1C] Bad Debts</b>		<u>324,972.00</u>		<u>0.00</u>	<u>324,972.00</u>
<b>Subgroup : [1D] Accounting and Auditing</b>					
432000-0109-03-000-0	Accounting Fees-Regency-Administration	32,030.00		0.00	32,030.00
<b>Subtotal [1D] Accounting and Auditing</b>		<u>32,030.00</u>		<u>0.00</u>	<u>32,030.00</u>
<b>Subgroup : [1E] Legal</b>					
433000-0109-03-000-0	Legal Fees-Regency-Administration	4,875.00		0.00	4,875.00
433100-0109-03-000-0	Legal Fees-Regency-Administration	29,048.00		0.00	29,048.00
433200-0109-03-000-0	Legal Fees-Regency-Administration	25,020.00		0.00	25,020.00
433300-0109-03-000-0	Legal Fees-Regency-Administration	250.00		0.00	250.00
<b>Subtotal [1E] Legal</b>		<u>59,193.00</u>		<u>0.00</u>	<u>59,193.00</u>
<b>Subgroup : [1G] Office Supplies</b>					
410000-0109-03-000-0	Supplies-Regency-Administration	200.00		0.00	200.00
410000-0109-04-000-0	Supplies-Regency-Fiscal Operations	14,227.00		0.00	14,227.00
410019-0109-03-000-0	Supplies COVID-Regency-Administration	42.00		0.00	42.00
420000-0109-03-000-0	Minor Equip-Regency-Administration	1,869.00		0.00	1,869.00
Marcum 205	Admin Equipment Rental	0.00		6,264.00	6,264.00
<b>Subtotal [1G] Office Supplies</b>		<u>16,338.00</u>	RJE - 5	<u>6,264.00</u>	<u>22,602.00</u>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
461000-0109-03-000-0	Telephone-Regency-Administration	37,637.00		0.00	37,637.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>37,637.00</u>		<u>0.00</u>	<u>37,637.00</u>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>					
461100-0109-03-000-0	Telephone - Cell-Regency-Administration	1,556.00		0.00	1,556.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>1,556.00</u>		<u>0.00</u>	<u>1,556.00</u>
<b>Subgroup : [1K1] Other Taxes - Income</b>					
542900-0109-03-000-0	CT PET Tax Expense-Regency-Administration	174,617.00		0.00	174,617.00
<b>Subtotal [1K1] Other Taxes - Income</b>		<u>174,617.00</u>		<u>0.00</u>	<u>174,617.00</u>
<b>Subgroup : [1K3] Resident Day User Fee</b>					
507000-0109-03-000-0	Revenue Assessment-Regency-Administration	667,995.00		0.00	667,995.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>667,995.00</u>		<u>0.00</u>	<u>667,995.00</u>
<b>Total [15] Expenditures Other than Salaries</b>		<u>2,791,657.00</u>		<u>6,264.00</u>	<u>2,797,921.00</u>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [2] Holiday Parties for Staff</b>					
402000-0109-03-000-0	Holiday Expense-Regency-Administration	1,500.00		0.00	1,500.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<u>1,500.00</u>		<u>0.00</u>	<u>1,500.00</u>
<b>Subgroup : [3] Gifts to Staff and Residents</b>					
523000-0109-03-000-0	Emp Benefits-Regency-Administration	29,134.00		0.00	29,134.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<u>29,134.00</u>		<u>0.00</u>	<u>29,134.00</u>
<b>Subgroup : [4] Employee Travel</b>					
521000-0109-03-000-0	Travel Expense-Regency-Administration	2,665.00		0.00	2,665.00
<b>Subtotal [4] Employee Travel</b>		<u>2,665.00</u>		<u>0.00</u>	<u>2,665.00</u>
<b>Subgroup : [5] Education Expense</b>					
509000-0109-03-000-0	Seminars-Regency-Administration	12,189.00		0.00	12,189.00
<b>Subtotal [5] Education Expense</b>		<u>12,189.00</u>		<u>0.00</u>	<u>12,189.00</u>
<b>Subgroup : [M3] Advertising Other</b>					
410000-0109-18-000-0	Supplies-Regency-Marketing	1,614.00		0.00	1,614.00
501100-0109-03-000-0	Advertising Promotional-Regency-Administration	2,334.00		0.00	2,334.00
501100-0109-18-000-0	Advertising Promotional-Regency-Marketing -	17,757.00		0.00	17,757.00
<b>Subtotal [M3] Advertising Other</b>		<u>21,705.00</u>		<u>0.00</u>	<u>21,705.00</u>
<b>Subgroup : [M7] Postage</b>					
504000-0109-03-000-0	Postage-Regency-Administration	3,331.00		0.00	3,331.00
<b>Subtotal [M7] Postage</b>		<u>3,331.00</u>		<u>0.00</u>	<u>3,331.00</u>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>					
491000-0109-03-000-0	Dues-Regency-Administration	11,171.00		(670.00)	10,501.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<u>11,171.00</u>	RJE - 3	<u>(670.00)</u>	<u>10,501.00</u>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>					
Marcum 103	Chamber Dues	0.00		670.00	670.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<u>0.00</u>	RJE - 3	<u>670.00</u>	<u>670.00</u>
<b>Subgroup : [M9] Subscriptions</b>					
491001-0109-03-000-0	Subscriptions-Regency-Administration	4,665.00		0.00	4,665.00
<b>Subtotal [M9] Subscriptions</b>		<u>4,665.00</u>		<u>0.00</u>	<u>4,665.00</u>
<b>Subgroup : [M11] Services Provided by Contract</b>					
431000-0109-03-000-0	Consulting Fees-Regency-Administration	9,796.00		0.00	9,796.00
431000-0109-04-000-0	Consulting Fees-Regency-Fiscal Operations	15,582.00		(15,582.00)	0.00
<b>Subtotal [M11] Services Provided by Contract</b>		<u>25,378.00</u>	RJE - 2	<u>(15,582.00)</u>	<u>9,796.00</u>
435200-0109-03-000-0	IT Services-Administration-Regency-Administration	72,582.00		0.00	72,582.00
440000-0109-03-000-0	Purch Services-Regency-Administration	4,433.00		0.00	4,433.00
440000-0109-04-000-0	Purch Services-Regency-Fiscal Operations	31,074.00		0.00	31,074.00



Client: *National Health Care Associates, Inc. (CT)*  
 Engagement: *Medicaid - Regency House Nuring & Rehab*  
 Period Ending: *9/30/2021*  
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 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
440000-0109-12-000-0	Purch Services-Regency-Security	12,173.00		0.00	12,173.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>145,640.00</b>		<b>(15,582.00)</b>	<b>130,058.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>				
434000-0109-03-000-0	Shared Services-Regency-Administration	507,766.00		15,582.00	523,348.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>507,766.00</b>	RJE - 2	<b>15,582.00</b>	<b>523,348.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>				
500000-0109-03-000-0	Licenses and Permits-Regency-Administration	1,665.00		0.00	1,665.00
503000-0109-03-000-0	Penalties-Regency-Administration	16,587.00		0.00	16,587.00
503200-0109-03-000-0	Bank Charges-Regency-Administration	35,086.00		0.00	35,086.00
522000-0109-03-000-0	Hotel Expense-Regency-Administration	411.00		0.00	411.00
541000-0109-03-000-0	Misc. Expense-Regency-Administration -	7,516.00		0.00	7,516.00
541050-0109-03-000-0	Prior Period Expense-Regency-Administration	15,130.00		0.00	15,130.00
<b>Subtotal [M13] Other</b>		<b>76,395.00</b>		<b>0.00</b>	<b>76,395.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>816,161.00</b>		<b>0.00</b>	<b>816,161.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
412000-0109-13-000-0	Food-Regency-Dietary	272,115.00		0.00	272,115.00
412019-0109-13-000-0	Food COVID-Regency-Dietary	214.00		0.00	214.00
412100-0109-13-000-0	Food Supplements-Regency-Dietary	32,379.00		0.00	32,379.00
523019-0109-03-000-0	Employee Benefits Other COVID-Regency-Administrati	26,211.00		0.00	26,211.00
<b>Subtotal [2A1] Raw Food</b>		<b>330,919.00</b>		<b>0.00</b>	<b>330,919.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>				
410000-0109-13-000-0	Supplies-Regency-Dietary	29,054.00		0.00	29,054.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>29,054.00</b>		<b>0.00</b>	<b>29,054.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>				
440000-0109-13-000-0	Purch Services-Regency-Dietary	12,039.00		0.00	12,039.00
<b>Subtotal [2B] Purchased Services</b>		<b>12,039.00</b>		<b>0.00</b>	<b>12,039.00</b>
<b>Subgroup : [2C]</b>	<b>Other</b>				
452000-0109-13-000-0	Equip Rental-Regency-Dietary	1,775.00		0.00	1,775.00
<b>Subtotal [2C] Other</b>		<b>1,775.00</b>		<b>0.00</b>	<b>1,775.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>373,787.00</b>		<b>0.00</b>	<b>373,787.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>				
414100-0109-10-000-0	Linen-Regency-Laundry	25.00		0.00	25.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>25.00</b>		<b>0.00</b>	<b>25.00</b>
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>				
533000-0109-10-000-0	Outside Services-Regency-Laundry -	155,100.00		0.00	155,100.00
<b>Subtotal [3B] Purchased Services</b>		<b>155,100.00</b>		<b>0.00</b>	<b>155,100.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>				
410000-0109-10-000-0	Supplies-Regency-Laundry	2,605.00		0.00	2,605.00
414000-0109-10-000-0	Diapers-Regency-Laundry	42,499.00		0.00	42,499.00
<b>Subtotal [3C] Other</b>		<b>45,104.00</b>		<b>0.00</b>	<b>45,104.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>200,229.00</b>		<b>0.00</b>	<b>200,229.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>				
410000-0109-09-000-0	Supplies-Regency-Housekeeping	38,119.00		0.00	38,119.00
410019-0109-09-000-0	Supplies COVID-Regency-Housekeeping	3,096.00		0.00	3,096.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>41,215.00</b>		<b>0.00</b>	<b>41,215.00</b>
<b>Subgroup : [5A1]</b>	<b>Own Pharmacy</b>				
411200-0109-23-000-0	Drugs Medicare Pt A-Regency-Rehab Tpy and Ancilry	509,914.00		0.00	509,914.00
<b>Subtotal [5A1] Own Pharmacy</b>		<b>509,914.00</b>		<b>0.00</b>	<b>509,914.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
411700-0109-22-000-0	House Drugs (OTC)-Regency-Medical Services -	16,643.00		0.00	16,643.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>16,643.00</b>		<b>0.00</b>	<b>16,643.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>				
410000-0109-15-000-0	Supplies-Regency-Nursing	123,244.00		0.00	123,244.00
420000-0109-15-000-0	Minor Equip-Regency-Nursing	4,927.00		0.00	4,927.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>128,171.00</b>		<b>0.00</b>	<b>128,171.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>				
440010-0109-15-000-0	Purch Services Ambulance-Regency-Nursing	15,729.00		0.00	15,729.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>15,729.00</b>		<b>0.00</b>	<b>15,729.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
413001-0109-23-000-0	Oxygen Non Billable-Regency-Rehab Tpy and Ancilry	4,720.00		0.00	4,720.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>4,720.00</b>		<b>0.00</b>	<b>4,720.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>				
438020-0109-27-000-0	X-Regency-Laboratory	35,170.00		774.00	35,944.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>35,170.00</b>	RJE - 4	<b>774.00</b>	<b>35,944.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
438030-0109-27-000-0	Lab Fees-Regency-Laboratory	69,303.00		0.00	69,303.00
<b>Subtotal [5H] Laboratory</b>		<b>69,303.00</b>		<b>0.00</b>	<b>69,303.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>				
410000-0109-07-000-0	Supplies-Regency-Rec Therapy	15,753.00		0.00	15,753.00

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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
440000-0109-07-000-0	Purch Services-Regency-Rec Therapy	10,873.00		0.00	10,873.00
440050-0109-07-000-0	Cable Expense-Regency-Rec Therapy	15,531.00		0.00	15,531.00
<b>Subtotal [5I] Recreation</b>		<b>42,157.00</b>		<b>0.00</b>	<b>42,157.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>				
410000-0109-23-000-0	Supplies-Regency-Rehab Tpy and Ancllry	537.00		0.00	537.00
410019-0109-15-000-0	Supplies COVID-Regency-Nursing	61,833.00		0.00	61,833.00
413500-0109-23-000-0	IV Thy Supplies-Regency-Rehab Tpy and Ancllry	5,145.00		0.00	5,145.00
440000-0109-15-000-0	Purch Services-Regency-Nursing	861.00		0.00	861.00
452000-0109-15-000-0	Equip Rental-Regency-Nursing	5,000.00		0.00	5,000.00
452000-0109-23-000-0	Equip Rental-Regency-Rehab Tpy and Ancllry	10,146.00		0.00	10,146.00
452000-0109-24-000-0	Equip Rental-Regency-Respiratory	23,410.00		0.00	23,410.00
<b>Subtotal [5L] Other</b>		<b>106,932.00</b>		<b>0.00</b>	<b>106,932.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>969,954.00</b>		<b>774.00</b>	<b>970,728.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6B]</b>	<b>Heat</b>				
463000-0109-25-000-0	Gas-Regency-Property	88,305.00		0.00	88,305.00
<b>Subtotal [6B] Heat</b>		<b>88,305.00</b>		<b>0.00</b>	<b>88,305.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
462000-0109-25-000-0	Electric-Regency-Property	67,477.00		0.00	67,477.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>67,477.00</b>		<b>0.00</b>	<b>67,477.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
464000-0109-25-000-0	Sewer-Regency-Property	50,896.00		0.00	50,896.00
<b>Subtotal [6D] Water</b>		<b>50,896.00</b>		<b>0.00</b>	<b>50,896.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
435210-0109-03-000-0	IT Rental-Regency-Administration	47,540.00		(5,517.00)	42,023.00
452000-0109-04-000-0	Equip Rental-Regency-Fiscal Operations	7,587.00	RJE - 5	(5,517.00)	6,840.00
520100-0109-03-000-0	Auto Lease Expense-Regency-Administration	5,920.00	RJE - 5	(747.00)	5,920.00
<b>Subtotal [6E] Equipment Lease</b>		<b>61,047.00</b>		<b>(6,264.00)</b>	<b>54,783.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
410000-0109-08-000-0	Supplies-Regency-Maintenance	17,226.00		0.00	17,226.00
420000-0109-08-000-0	Minor Equip-Regency-Maintenance	743.00		0.00	743.00
440000-0109-08-000-0	Purch Services-Regency-Maintenance	106,540.00		0.00	106,540.00
440001-0109-08-000-0	Ground Services-Regency-Maintenance	25,622.00		0.00	25,622.00
442000-0109-08-000-0	Pest Control-Regency-Maintenance -	2,712.00		0.00	2,712.00
443000-0109-08-000-0	Carling-Regency-Maintenance	30,323.00		0.00	30,323.00
<b>Subtotal [6F] Other</b>		<b>183,166.00</b>		<b>0.00</b>	<b>183,166.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
486000-0109-25-000-0	Depr Exp MME-Regency	64,557.00		0.00	64,557.00
<b>Subtotal [7D] Movable Equipment</b>		<b>64,557.00</b>		<b>0.00</b>	<b>64,557.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>				
484000-0109-25-000-0	Depe Exp LHI-Regency	61,464.00		0.00	61,464.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>61,464.00</b>		<b>0.00</b>	<b>61,464.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>				
471000-0109-25-000-0	Rent-Regency-Property	1,137,580.00		0.00	1,137,580.00
<b>Subtotal [9] Rental Payments</b>		<b>1,137,580.00</b>		<b>0.00</b>	<b>1,137,580.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>				
472000-0109-25-000-0	Personal Property Taxes-Regency-Property	15,053.00		0.00	15,053.00
<b>Subtotal [10C] Personal property taxes</b>		<b>15,053.00</b>		<b>0.00</b>	<b>15,053.00</b>
<b>Total [22] Maintenance and Property</b>		<b>1,729,545.00</b>		<b>(6,264.00)</b>	<b>1,723,281.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>				
503100-0109-03-000-0	Interest-Regency-Administration	1,347.00		0.00	1,347.00
503130-0109-03-000-0	Interest on Computer Loan-Regency-Administrati	4,035.00		0.00	4,035.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>5,382.00</b>		<b>0.00</b>	<b>5,382.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>				
511000-0109-03-000-0	Auto Ins-Regency-Administration	1,627.00		0.00	1,627.00
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>1,627.00</b>		<b>0.00</b>	<b>1,627.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>				
512000-0109-03-000-0	Umbrella Ins-Regency-Administration	5,292.00		0.00	5,292.00
<b>Subtotal [14C1] Umbrella</b>		<b>5,292.00</b>		<b>0.00</b>	<b>5,292.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>				
510000-0109-03-000-0	Liability Ins-Regency-Administration	99,984.00		0.00	99,984.00
513000-0109-03-000-0	Crime Ins-Regency-Administration	6,377.00		0.00	6,377.00
<b>Subtotal [14C3] Other</b>		<b>106,361.00</b>		<b>0.00</b>	<b>106,361.00</b>
<b>Total [27] Interest and Insurance</b>		<b>118,662.00</b>		<b>0.00</b>	<b>118,662.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
311000-0109-00-000-0	Medicaid Room & Board-Regency	(10,459,135.00)		0.00	(10,459,135.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(10,459,135.00)</b>		<b>0.00</b>	<b>(10,459,135.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>				
311005-0109-00-000-0	Medicaid Room & Board Contra-Regency	4,154,933.00		0.00	4,154,933.00
313005-0109-00-000-0	Medicaid Contra Other-Regency	36,297.00		0.00	36,297.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>4,191,230.00</b>		<b>0.00</b>	<b>4,191,230.00</b>

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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>				
321000-0109-00-000-0	Medicare Pt A Room & Board-Regency	(2,535,335.00)		0.00	(2,535,335.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(2,535,335.00)</b>		<b>0.00</b>	<b>(2,535,335.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>				
321005-0109-00-000-0	Medicare Pt A R and B Contra-Regency	2,022,171.00		0.00	2,022,171.00
323005-0109-00-000-0	Medicare Pt A Contra Other-Regency	154,278.00		0.00	154,278.00
328000-0109-00-000-0	Medicare Pt A Sequestration-Regency	(128.00)		0.00	(128.00)
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>2,176,321.00</b>		<b>0.00</b>	<b>2,176,321.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
303100-0109-00-000-0	Hospice Revenue-Regency	(754,725.00)		0.00	(754,725.00)
341000-0109-00-000-0	Private Room & Board-Regency	(3,780,298.00)		0.00	(3,780,298.00)
351000-0109-00-000-0	Comm Ins Room & Board-Regency	(187,860.00)		0.00	(187,860.00)
371000-0109-00-000-0	Mgd Medicare Room and Board-Regency	(1,858,725.00)		0.00	(1,858,725.00)
381000-0109-00-000-0	Mgd Medicaid Room & Board-Regency	(6,646.00)		0.00	(6,646.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(6,588,254.00)</b>		<b>0.00</b>	<b>(6,588,254.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
303700-0109-00-000-0	Hospice C/A-Regency	297,889.00		0.00	297,889.00
341005-0109-00-000-0	Private Room & Board Contra-Regency	63,124.00		0.00	63,124.00
351005-0109-00-000-0	Comm Ins Room & Board Contra-Regency	22,775.00		0.00	22,775.00
353005-0109-00-000-0	Comm Ins Contra Other-Regency	12,428.00		0.00	12,428.00
371005-0109-00-000-0	Mgd Medicare Room & Board Contra-Regency	233,276.00		0.00	233,276.00
373005-0109-00-000-0	Mgd Medicare Contra Other-Regency	96,332.00		0.00	96,332.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>725,824.00</b>		<b>0.00</b>	<b>725,824.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
324100-0109-00-000-0	Medicare Pt A Pharmacy-Regency	(218,081.00)		0.00	(218,081.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(218,081.00)</b>		<b>0.00</b>	<b>(218,081.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>				
324105-0109-00-000-0	Medicare Pt A Pharmacy Contra-Regency	243,414.00		0.00	243,414.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>243,414.00</b>		<b>0.00</b>	<b>243,414.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>				
314100-0109-00-000-0	Medicaid Pharmacy-Regency	(34,615.00)		0.00	(34,615.00)
344100-0109-00-000-0	Private Pharmacy-Regency	(1.00)		0.00	(1.00)
354100-0109-00-000-0	Comm Ins Pharmacy-Regency	(26,016.00)		0.00	(26,016.00)
374100-0109-00-000-0	Mgd Medicare Pharmacy-Regency	(199,047.00)		0.00	(199,047.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(259,679.00)</b>		<b>0.00</b>	<b>(259,679.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>				
314105-0109-00-000-0	Medicaid Pharmacy Contra-Regency	34,129.00		0.00	34,129.00
344105-0109-00-000-0	Private Pharmacy Contra-Regency	28.00		0.00	28.00
354105-0109-00-000-0	Comm Ins Pharmacy Contra-Regency	28,622.00		0.00	28,622.00
374105-0109-00-000-0	Mgd Medicare Pharmacy Contra-Regency	186,690.00		0.00	186,690.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>259,469.00</b>		<b>0.00</b>	<b>259,469.00</b>
<b>Subgroup : [5E]</b>	<b>Medical Supplies - Non-medicare</b>				
314900-0109-00-000-0	Medicaid Specialty Beds-Regency	(130.00)		0.00	(130.00)
354900-0109-00-000-0	Comm Ins Specialty Beds-Regency	(234.00)		0.00	(234.00)
374900-0109-00-000-0	Mgd Medicare Specialty Beds-Regency	(1,787.00)		0.00	(1,787.00)
<b>Subtotal [5E] Medical Supplies - Non-medicare</b>		<b>(2,151.00)</b>		<b>0.00</b>	<b>(2,151.00)</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>				
324300-0109-00-000-0	Medicare Pt A PT-Regency	(249,433.00)		0.00	(249,433.00)
324900-0109-00-000-0	Medicare Pt A Specialty Beds-Regency	(7,395.00)		0.00	(7,395.00)
334300-0109-00-000-0	Medicare Pt B PT-Regency	(19,578.00)		0.00	(19,578.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(276,406.00)</b>		<b>0.00</b>	<b>(276,406.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>				
321006-0109-00-000-0	Medicare A PT Contra-Regency	(492,289.00)		0.00	(492,289.00)
324305-0109-00-000-0	Medicare Pt A PT Contra-Regency	249,433.00		0.00	249,433.00
334305-0109-00-000-0	Medicare Pt B PT Contra-Regency	3,609.00		0.00	3,609.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>(239,247.00)</b>		<b>0.00</b>	<b>(239,247.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>				
304100-0109-00-000-0	Hospice Pharmacy-Regency	(827.00)		0.00	(827.00)
304300-0109-00-000-0	Hospice PT-Regency	(409.00)		0.00	(409.00)
314300-0109-00-000-0	Medicaid PT-Regency	(12,661.00)		0.00	(12,661.00)
337300-0109-00-000-0	Mgd Medicare Pt B PT-Regency	(4,218.00)		0.00	(4,218.00)
337305-0109-00-000-0	Mgd Medicare Pt B PT Contra-Regency	1,544.00		0.00	1,544.00
344300-0109-00-000-0	Private PT-Regency	(1,052.00)		0.00	(1,052.00)
354300-0109-00-000-0	Comm Ins PT-Regency	(20,488.00)		0.00	(20,488.00)
374300-0109-00-000-0	Mgd Medicare PT-Regency	(198,328.00)		0.00	(198,328.00)
378100-0109-00-000-0	Medicare Mgd Care Pt B PT-Regency	(44,203.00)		0.00	(44,203.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(280,642.00)</b>		<b>0.00</b>	<b>(280,642.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>				
304105-0109-00-000-0	Hospice Pharmacy Contra-Regency	827.00		0.00	827.00
304305-0109-00-000-0	Hospice PT Contra-Regency	1.00		0.00	1.00
314305-0109-00-000-0	Medicaid PT Contra-Regency	12,661.00		0.00	12,661.00
334405-0109-00-000-0	Medicare Pt B ST Contra-Regency	303.00		0.00	303.00
354305-0109-00-000-0	Comm Ins PT Contra-Regency	20,084.00		0.00	20,084.00
354405-0109-00-000-0	Comm Ins ST Contra-Regency	10,881.00		0.00	10,881.00
374305-0109-00-000-0	Mgd Medicare PT Contra-Regency	198,328.00		0.00	198,328.00
378105-0109-00-000-0	Medicare Mgd Pt B PT Contra-Regency	21,365.00		0.00	21,365.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>264,450.00</b>		<b>0.00</b>	<b>264,450.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>				
324400-0109-00-000-0	Medicare Pt A ST-Regency	(124,731.00)		0.00	(124,731.00)

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 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2021**  
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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
334400-0109-00-000-0	Medicare Pt B ST-Regency	(13,463.00)		0.00	(13,463.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(138,194.00)</b>		<b>0.00</b>	<b>(138,194.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>				
321008-0109-00-000-0	Medicare A ST Contra-Regency	(227,397.00)		0.00	(227,397.00)
324405-0109-00-000-0	Medicare Pt A ST Contra-Regency	124,731.00		0.00	124,731.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>(102,666.00)</b>		<b>0.00</b>	<b>(102,666.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>				
304400-0109-00-000-0	Hospice ST-Regency	(190.00)		0.00	(190.00)
314400-0109-00-000-0	Medicaid ST-Regency	(4,487.00)		0.00	(4,487.00)
337400-0109-00-000-0	Mgd Medicare Pt B ST-Regency	(11,407.00)		0.00	(11,407.00)
337405-0109-00-000-0	Mgd Medicare Pt B ST Contra-Regency	(133.00)		0.00	(133.00)
344400-0109-00-000-0	Private ST-Regency	(1,146.00)		0.00	(1,146.00)
354400-0109-00-000-0	Comm Ins ST-Regency	(10,881.00)		0.00	(10,881.00)
374400-0109-00-000-0	Mgd Medicare ST-Regency	(89,799.00)		0.00	(89,799.00)
378120-0109-00-000-0	Medicare Mgd Care Pt B ST-Regency	(22,788.00)		0.00	(22,788.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(140,831.00)</b>		<b>0.00</b>	<b>(140,831.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>				
304405-0109-00-000-0	Hospice ST Contra-Regency	3.00		0.00	3.00
314465-0109-00-000-0	Medicaid ST Contra-Regency	4,487.00		0.00	4,487.00
374405-0109-00-000-0	Mgd Medicare ST Contra-Regency	89,799.00		0.00	89,799.00
378125-0109-00-000-0	Medicare Mgd Pt B ST Contra-Regency	18,748.00		0.00	18,748.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>113,037.00</b>		<b>0.00</b>	<b>113,037.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>				
324800-0109-00-000-0	Medicare Pt A OT-Regency	(261,087.00)		0.00	(261,087.00)
334800-0109-00-000-0	Medicare Pt B OT-Regency	(16,631.00)		0.00	(16,631.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(277,718.00)</b>		<b>0.00</b>	<b>(277,718.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>				
321007-0109-00-000-0	Medicare A OT Contra-Regency	(457,945.00)		0.00	(457,945.00)
324805-0109-00-000-0	Medicare Pt A OT Contra-Regency	261,087.00		0.00	261,087.00
334805-0109-00-000-0	Medicare Pt B OT Contra-Regency	2,823.00		0.00	2,823.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>(194,035.00)</b>		<b>0.00</b>	<b>(194,035.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>				
304800-0109-00-000-0	Hospice OT-Regency	(525.00)		0.00	(525.00)
314800-0109-00-000-0	Medicaid OT-Regency	(11,704.00)		0.00	(11,704.00)
337800-0109-00-000-0	Mgd Medicare Pt B OT-Regency	(6,858.00)		0.00	(6,858.00)
337805-0109-00-000-0	Mgd Medicare Pt B OT Contra-Regency	5,289.00		0.00	5,289.00
344800-0109-00-000-0	Private OT-Regency	(1,840.00)		0.00	(1,840.00)
354800-0109-00-000-0	Comm Ins OT-Regency	(23,467.00)		0.00	(23,467.00)
374800-0109-00-000-0	Mgd Medicare OT-Regency	(217,162.00)		0.00	(217,162.00)
378130-0109-00-000-0	Medicare Mgd Care Pt B OT-Regency	(27,093.00)		0.00	(27,093.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(283,360.00)</b>		<b>0.00</b>	<b>(283,360.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>				
304805-0109-00-000-0	Hospice OT Contra-Regency	82.00		0.00	82.00
314805-0109-00-000-0	Medicaid OT Contra-Regency	11,704.00		0.00	11,704.00
354805-0109-00-000-0	Comm Ins OT Contra-Regency	23,467.00		0.00	23,467.00
374805-0109-00-000-0	Mgd Medicare OT Contra-Regency	217,162.00		0.00	217,162.00
378135-0109-00-000-0	Medicare Mgd Pt B OT Contra-Regency	17,976.00		0.00	17,976.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>270,391.00</b>		<b>0.00</b>	<b>270,391.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>				
321009-0109-00-000-0	Medicare A NTA Contra-Regency	(656,928.00)		0.00	(656,928.00)
321010-0109-00-000-0	Medicare A Nong Comp Contra-Regency	(990,435.00)		0.00	(990,435.00)
324000-0109-00-000-0	Medicare Pt A Ambulance-Regency	(15,756.00)		0.00	(15,756.00)
324500-0109-00-000-0	Medicare Pt A IV Therapy-Regency	(25,333.00)		0.00	(25,333.00)
324600-0109-00-000-0	Medicare Pt A Lab-Regency	(111,056.00)		0.00	(111,056.00)
325000-0109-00-000-0	Medicare Pt A X-Regency	(20,071.00)		0.00	(20,071.00)
335900-0109-00-000-0	Medicare Part B Telehealthfield-Regency	(1,260.00)		0.00	(1,260.00)
338000-0109-00-000-0	Medicare Pt B Prior Period-Regency	(7.00)		0.00	(7.00)
<b>Subtotal [10A] Other - Medicare</b>		<b>(1,820,846.00)</b>		<b>0.00</b>	<b>(1,820,846.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>				
303005-0109-00-000-0	Hospice Contra Other-Regency	1,087.00		0.00	1,087.00
304600-0109-00-000-0	Hospice Lab-Regency	(1,087.00)		0.00	(1,087.00)
314500-0109-00-000-0	Medicaid IV Therapy-Regency	486.00		0.00	486.00
314600-0109-00-000-0	Medicaid Lab-Regency	(36,139.00)		0.00	(36,139.00)
315000-0109-00-000-0	Medicaid X-Regency	(28.00)		0.00	(28.00)
329000-0109-00-000-0	Medicare Pt A Settlement-Regency	(7,187.00)		0.00	(7,187.00)
335700-0109-00-000-0	Medicare Pt B Flu/Pneumonia-Regency	(744.00)		0.00	(744.00)
344205-0109-00-000-0	Pvt Chargeable Med Supp Contra-Regency	624.00		0.00	624.00
344600-0109-00-000-0	Private Lab-Regency	(1,270.00)		0.00	(1,270.00)
354500-0109-00-000-0	Comm Ins IV Therapy-Regency	(2,607.00)		0.00	(2,607.00)
354600-0109-00-000-0	Comm Ins Lab-Regency	(10,269.00)		0.00	(10,269.00)
355000-0109-00-000-0	Comm Ins X-Regency	(1,925.00)		0.00	(1,925.00)
374000-0109-00-000-0	Mgd Medicare Ambulance-Regency	(2,349.00)		0.00	(2,349.00)
374500-0109-00-000-0	Mgd Medicare IV Therapy-Regency	(11,855.00)		0.00	(11,855.00)
374600-0109-00-000-0	Mgd Medicare Lab-Regency	(78,277.00)		0.00	(78,277.00)
375000-0109-00-000-0	Mgd Medicare X-Regency	(13,920.00)		0.00	(13,920.00)
375700-0109-00-000-0	Mgd Medicare Flu/Pneumonia-Regency	(628.00)		0.00	(628.00)
378000-0109-00-000-0	Mgd Medicare Prior Period-Regency	265.00		0.00	265.00
389010-0109-00-000-0	Patient Revenue Capitation -Regency	(127,215.00)		0.00	(127,215.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(293,038.00)</b>		<b>0.00</b>	<b>(293,038.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
391100-0109-00-000-0	Interest Income-Regency	(1,167.00)		0.00	(1,167.00)
<b>Subtotal [15] Interest Income</b>		<b>(1,167.00)</b>		<b>0.00</b>	<b>(1,167.00)</b>

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Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
391500-0109-00-000-0	Misc. Other Income-Regency	(1,155,075.00)		(774.00)	(1,155,849.00)
391900-0109-00-000-0	Long- Term CT PET Tax Income-Regency - -	(8,509.00)	RJE - 4	(774.00)	(8,509.00)
<b>Subtotal [18] Other Revenue</b>		<b>(1,163,584.00)</b>		<b>(774.00)</b>	<b>(1,164,358.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(17,030,233.00)</b>		<b>(774.00)</b>	<b>(17,031,007.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
101000-0109-00-000-0	Cash - Operating-Regency	197,151.00		0.00	197,151.00
102000-0109-00-000-0	Cash - Payroll-Regency	6,212.00		0.00	6,212.00
104000-0109-00-000-0	Cash - Savings-Regency	2,023,532.00		0.00	2,023,532.00
105000-0109-00-000-0	Cash - Savings Patients-Regency	99,408.00		0.00	99,408.00
106000-0109-00-000-0	Petty Cash-Regency	1,000.00		0.00	1,000.00
106100-0109-00-000-0	Petty Cash - Resident Funds-Regency	500.00		0.00	500.00
107000-0109-00-000-0	Resident Refunds-Regency	2,610.00		0.00	2,610.00
<b>Subtotal [A1] Cash</b>		<b>2,330,413.00</b>		<b>0.00</b>	<b>2,330,413.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>				
110000-0109-00-000-0	Accounts Receivable-Regency	297,940.00		0.00	297,940.00
111000-0109-00-000-0	A/R Privale-Regency	433,387.00		0.00	433,387.00
111200-0109-00-000-0	A/R Comm Ins-Regency	(64,747.00)		0.00	(64,747.00)
111300-0109-00-000-0	A/R Hospice-Regency	89,760.00		0.00	89,760.00
111400-0109-00-000-0	A/R Mgd Medicare-Regency	214,805.00		0.00	214,805.00
112000-0109-00-000-0	A/R Medicare Pt A-Regency	226,206.00		0.00	226,206.00
112500-0109-00-000-0	A/R Medicare Pt B-Regency	1,242.00		0.00	1,242.00
113000-0109-00-000-0	A/R Medicaid-Regency	969,792.00		0.00	969,792.00
113100-0109-00-000-0	A/R Mgd Medicaid-Regency	6,646.00		0.00	6,646.00
114000-0109-00-000-0	A/R Patient Plicipation-Regency	60,025.00		0.00	60,025.00
116100-0109-00-000-0	Medicare Coins Bad Debt-Regency	4,978.00		0.00	4,978.00
116200-0109-00-000-0	Allowance for Doubtful Accounts-Regency	(394,911.00)		0.00	(394,911.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>1,845,123.00</b>		<b>0.00</b>	<b>1,845,123.00</b>
<b>Subgroup : [A3]</b>	<b>Other Accounts Receivable</b>				
141600-0109-00-000-0	Due from Related-Regency	1,612,534.00		0.00	1,612,534.00
<b>Subtotal [A3] Other Accounts Receivable</b>		<b>1,612,534.00</b>		<b>0.00</b>	<b>1,612,534.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>				
130000-0109-00-000-0	Inventory-Regency	31,387.00		0.00	31,387.00
<b>Subtotal [A4] Inventories</b>		<b>31,387.00</b>		<b>0.00</b>	<b>31,387.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
121400-0109-00-000-0	Prepaid Workers Comp-Regency	14,902.00		0.00	14,902.00
122200-0109-00-000-0	Prepaid Gen. Ins-Regency	17,043.00		0.00	17,043.00
129000-0109-00-000-0	Prepaid Expense Other-Regency	143,448.00		0.00	143,448.00
129110-0109-00-000-0	Prepaid Personal Property Taxes-Regency	3,230.00		0.00	3,230.00
129300-0109-00-000-0	Prepaid Mgmt Assets-Regency	18,272.00		0.00	18,272.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>196,895.00</b>		<b>0.00</b>	<b>196,895.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>				
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	45,354.00		0.00	45,354.00
<b>Subtotal [A8] Other Current Assets</b>		<b>176,345.00</b>		<b>0.00</b>	<b>176,345.00</b>
<b>Subgroup : [B1]</b>	<b>Land</b>				
151000-0109-00-000-0	Land-Regency	13,000.00		0.00	13,000.00
<b>Subtotal [B1] Land</b>		<b>13,000.00</b>		<b>0.00</b>	<b>13,000.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>				
154000-0109-00-000-0	Lease hold Improvements-Regency	1,340,344.00		0.00	1,340,344.00
164000-0109-00-000-0	Accum Depr LHI-Regency	(816,868.00)		0.00	(816,868.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>523,476.00</b>		<b>0.00</b>	<b>523,476.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
156000-0109-00-000-0	Major Movable Equip-Regency	863,803.00		0.00	863,803.00
166000-0109-00-000-0	Accum Depr MME-Regency	(651,895.00)		0.00	(651,895.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>211,908.00</b>		<b>0.00</b>	<b>211,908.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>				
145000-0109-00-000-0	Security Deposits-Regency	16,100.00		0.00	16,100.00
<b>Subtotal [D7] Other Assets</b>		<b>16,100.00</b>		<b>0.00</b>	<b>16,100.00</b>
<b>Total [31-32] Assets</b>		<b>6,957,181.00</b>		<b>0.00</b>	<b>6,957,181.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>				
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>				
210000-0109-00-000-0	Accounts Payable-Regency	(803,496.00)		0.00	(803,496.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(803,496.00)</b>		<b>0.00</b>	<b>(803,496.00)</b>
<b>Subgroup : [A3]</b>	<b>Loans Payable for Equipment</b>				
211401-0109-00-000-0	Equipment Obligation ST 1-Regency	(17,550.00)		0.00	(17,550.00)
<b>Subtotal [A3] Loans Payable for Equipment</b>		<b>(17,550.00)</b>		<b>0.00</b>	<b>(17,550.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
250100-0109-00-000-0	Accrued Payroll-Regency	(429,555.00)		0.00	(429,555.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(429,555.00)</b>		<b>0.00</b>	<b>(429,555.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
220200-0109-00-000-0	Unclaimed ADP checks-Regency	(12,083.00)		0.00	(12,083.00)
221700-0109-00-000-0	Due to Medicaid-Regency	(143,000.00)		0.00	(143,000.00)
226200-0109-00-000-0	Patients Fund-Regency	(99,408.00)		0.00	(99,408.00)
250000-0109-00-000-0	Accrued Expenses-Regency	(255,835.00)		0.00	(255,835.00)

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
250020-0109-00-000-0	Accrued Pension-Regency	(15,903.00)		0.00	(15,903.00)
250030-0109-00-000-0	Accrued Worker's Comp-Regency	(94,978.00)		0.00	(94,978.00)
254900-0109-00-000-0	CT PET Tax Accrued Expense-Regency	(109,509.00)		0.00	(109,509.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(730,716.00)</b>		<b>0.00</b>	<b>(730,716.00)</b>
<b>Subgroup : [B1]</b>	<b>Loans Payable - Equipment</b>				
211411-0109-00-000-0	Equipment Obligation LT 1-Regency	(47,184.00)		0.00	(47,184.00)
<b>Subtotal [B1] Loans Payable - Equipment</b>		<b>(47,184.00)</b>		<b>0.00</b>	<b>(47,184.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>				
221400-0109-00-000-0	Due to Realty-Regency	(200,737.00)		0.00	(200,737.00)
271500-0109-00-000-0	Due to Related-Regency	(131,370.00)		0.00	(131,370.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(332,107.00)</b>		<b>0.00</b>	<b>(332,107.00)</b>
<b>Total [B3-34] Liabilities</b>		<b>(2,360,608.00)</b>		<b>0.00</b>	<b>(2,360,608.00)</b>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
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 Earm-Regency	(55,020.00)		0.00	(55,020.00)
286000-0109-00-000-0	Plner Drawings-Regency	1,117,000.00		0.00	1,117,000.00
295000-0109-00-000-0	Retained Earnings-Regency	(3,951,070.00)		0.00	(3,951,070.00)
<b>Subtotal [B5] Cumulated Earnings</b>		<b>(2,407,055.00)</b>		<b>0.00</b>	<b>(2,407,055.00)</b>
<b>Total [B5] Equity</b>		<b>(2,407,055.00)</b>		<b>0.00</b>	<b>(2,407,055.00)</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01 - Tab J</b>		
To reclass MDS Coordinator, Infection Control and Staff Development salaries into correct line of cost report				
Marcum 202	MDS Coordinator		161,498.00	
Marcum 203	Staff Development		48,055.00	
Marcum 204	Infection Control		14,268.00	
400000-0109-15-092-	Salary-Regency-Nursing-RN-			223,821.00
<b>Total</b>			<b>223,821.00</b>	<b>223,821.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>J.01a</b>		
To reclass management fees into correct line of cost report				
134000-0109-03-000-	(Shared Services-Regency-Administration		15,582.00	
131000-0109-04-000-	(Consulting Fees-Regency-Fiscal Operations			15,582.00
<b>Total</b>			<b>15,582.00</b>	<b>15,582.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>D.01</b>		
To reclass Chamber dues to correct line of cost report.				
Marcum 103	Chamber Dues		670.00	
191000-0109-03-000-	(Dues-Regency-Administration			670.00
<b>Total</b>			<b>670.00</b>	<b>670.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>N.01a</b>		
To reclass reversals of PY radiology expense to correct line of cost report				
438020-0109-27-000-	X-Regency-Laboratory		774.00	
391500-0109-00-000-	Misc. Other Income-Regency			774.00
<b>Total</b>			<b>774.00</b>	<b>774.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>D.01 - Tab V</b>		
To reclass admin equipment rentals into correct line of cost report				
Marcum 205	Admin Equipment Rental		6,264.00	
135210-0109-03-000-	(IT Rental-Regency-Administration			5,517.00
152000-0109-04-000-	(Equip Rental-Regency-Fiscal Operations			747.00
<b>Total</b>			<b>6,264.00</b>	<b>6,264.00</b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/9/2022  
 Run Date: 2/9/2022

Provider Name: Regency House Nuring & Rehab  
 Provider Number:  
 Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**