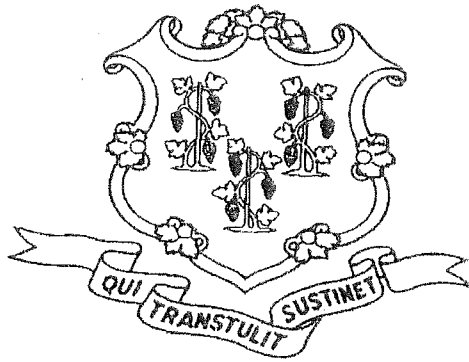


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

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 10/1/2018	Report for Year Ending 9/30/2019

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

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General Information

Name of Facility (as licensed) Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2019	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, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit 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)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Regency House of Wallingford, Inc.		Period Covered: From 10/1/2018	To 9/30/2019
Address of Facility 181 East Main Street, Wallingford, CT 06492			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/1/2020
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-265-1661		Report for Year Ended 9/30/2019		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="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?			<input type="radio"/> Yes <input checked="" type="radio"/> No		If "Yes," explain fully.
N/A					
Administrator					
Name of Administrator David Bond			Nursing Home Administrator's License No.:	1349	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/A					

General Information and Questionnaire
Corporate Owners

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2019	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 9/30/2019	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	Page 16 / Line m11	9,362	9,362
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Page 27 / Line 12d	5,731	5,731
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp	Page 15 / Line 1a1	23,993	23,993
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Page 16 / Line m12	527,285	527,285
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	1,883	1,883
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	17,215	17,215
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	1,020,586	993,868
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	34,415	29,633
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	2,408,091	2,368,281

* 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 9/30/2019			Page 4a	of 37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	0%	Drugs/OTC/RX Consulting	Various	500,810	461,000
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	730,606	730,606
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	26,982	26,982
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	959,185	***959185
WALLINGFORD REALTY CO	20 EAST SUNRISE HIGHWAY VALLEY STREAM NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 10	153,815	153,815
Cambridge Health and Rehabilitation Center	2428 Easton Tpke Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	3,333	3,333
THE HEBREW CENTER FOR HEALTH & REHAB	1 ABRAMS BLVD, WEST HARTFORD, CT 06117	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting Social Services	Page 13 / Line 6	1,317	1,317
MILFORD HEALTH CARE	195 PLATT ST MILFORD, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting HR	Page 16 / Line m11	31,751	31,751
POUGHKEEPSIE CROSSINGS	100 FRANKLIN ST POUGHKEEPSIE, NY 12601	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	158	158
RIVERSIDE HEALTH CARE	745 MAIN ST EAST HARTFORD, CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	134	134

* Use additional sheets if necessary.

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

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

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

N/A

General Information and Questionnaire 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	9/30/2019			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	2,959	2,959		
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	Ongoing	Ongoing	31,956	31,956		
Mail Finance, PO Box 45840, San Francisco, CA 94145-0840	<input type="radio"/>	<input checked="" type="radio"/>	Mailing Machine	03/15/15	36 Months	979	979		
De Lage Landen PO Box 41602, Philadelphia, PA 19101-1602	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/01/18	39 Months	6,862	6,862		
Leaf PO Box 742647, Cincinnati, OH 45274 - 2647	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/11/16	36 Months	570	570		
Lexus Financial PO Box 4102 Carol Stream IL, 60197-020562UNO15	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	03/14/16	39 Months	6,480	6,480		
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***	49,806

* 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 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Blum, Shapiro & Company, P.C. 2 3 4	Address (No. & Street, City, State, Zip Code) 2 Enterprise Dr., Shelton, CT 06484
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Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	34,900
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 34,900

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 MURTHA CULLINA 2 GOLDMAN GRUDER & WOOD 3 BERCHEM & MOSES, P.C. 4 TREAS. STATE OF CONN. 5 JACKSON LEWIS	Telephone Number 860-240-6000 203-899-8900 203-783-1200 860-702-3000 631-247-0404
--	--

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

1	PO BOX 150435, HARTFORD CT 06115
2	200 CONNECTICUT AVENUE NORWALK CT 06854
3	75 BROAD STREET MILFORD CT 06460
4	HARTFORD CT 06106
5	58 SOUTH SERVICE RD SUITE 250, MELVILLE NY 11747

Services Provided by This Firm (*describe fully*)

1	IDR / Survey (Disallowed on Pg 28)	\$	4,422
2	Collections (Disallowed on Pg 28)	\$	12,152
3	Legal Case with Marjorie Bishop - Settled (\$1,510 Disallowed on Pg 28)	\$	3,020
4	Conservator (Disallowed on Pg 28)	\$	56
5	General Labor CBA Amendments	\$	3,072
			Charge for Services Provided
			\$ 22,722

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

Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C			Report for Year Ended 9/30/2019				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			130	130			
B. On last day of THIS report period	130	130			130	130			130	130			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	124	124			124	124			122	122			
B. As of midnight of THIS report period	128	128			122	122			128	128			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,842	4,842			3,616	3,616			1,226	1,226			
B. Medicaid (Conn.)	30,412	30,412			22,855	22,855			7,557	7,557			
C. Medicaid (other states)													
D. Private Pay	5,252	5,252			4,048	4,048			1,204	1,204			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice	4,595	4,595			3,476	3,476			1,119	1,119			
G. Total Care Days During Period (3A thru F)	45,101	45,101			33,995	33,995			11,106	11,106			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	96	96			96	96							
B. Other Bed Reserve Days	49	49			39	39			10	10			
5. Total Resident Days (3G + 4A + 4B)	45,246	45,246			34,130	34,130			11,116	11,116			

Schedule of Resident Statistics (Cont'd)

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	14	81		33				
Per Diem Rate								
a. One bed rm.	Various	263.98		575.00				
b. Two bed rms.	Various	263.98		550.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,472	3,472		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	268	268		
C. Other	22,961	22,961		
D. Total Physical Therapy Treatments	26,701	26,701		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	567	567		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	13	13		
C. Other	1,376	1,376		
D. Total Speech Therapy Treatments	1,956	1,956		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,799	2,799		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	253	253		
C. Other	22,803	22,803		
D. Total Occupational Therapy Treatments	25,855	25,855		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Regency House of Wallingford, Inc.	2072-C	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	24,924	62				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	180,027	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	132,057	6,573				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	77,200	2,088				
c. Dietary Workers	434,164	25,269				
6. Housekeeping Service						
a. Head Housekeeper	46,853	2,088				
b. Other Housekeeping Workers	314,188	21,074				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	60,191	2,747				
b. Other Maintenance Workers	32,964	1,936				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	21,851	1,520				
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	191,767	4,096				
b. RN						
1. Direct Care	780,698	18,777				
2. Administrative**	188,238	6,575				
c. LPN						
1. Direct Care	1,407,183	50,832				
2. Administrative**						
d. Aides and Attendants	2,050,122	123,768				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	156,509	8,371				
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	111,074	4,187				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	295,442	7,303				
<i>A-13. Total Salary Expenditures</i>	6,505,452	289,346				

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

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

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Regency House of Wallingford, Inc.				2072-C	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher	24,924			Non Discriminatory	Supervises Operations, deals with DNS & Other	62	A1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

Regency House Nuring & Rehab
 Marvin J Ostreicher Time Study
 9/30/2019

	BEDS	Total w/ Bnft
Bethel	161	66.00
Bloomfield	120	67.00
Bristol	132	60.00
Cambridge	160	73.00
Hebrew Home	257	111.00
Ludlowe	144	60.00
Maple View	120	58.00
Marlborough	120	56.00
Milford	120	60.00
Regency	130	62.00
Riverside	345	93.00
Village Crest	95	58.00
Water's Edge	150	64.00
Augusta	72	57.00
Belair	102	53.00
Brattleboro	80	65.00
Brentwood	78	50.00
Brewer	111	64.00
Catskill	136	58.00
Colony	92	55.00
Country	111	58.00
Dover	112	58.00
Eastside	69	51.00
Eliot	114	62.00
Glen Falls	120	56.00
Huntington	320	94.00
Kennebunk	78	51.00
Maywood	120	65.00
Newton Wellseley	110	58.00
Norway	70	48.00
Poughkeepsie	200	74.00
Reservoir	144	71.00
Rutland	125	64.00
Sachem	111	54.00
Sands Point	180	70.00
Utica	117	53.00
Westgate	104	59.00
Winship	72	50.00
Vacation/PTO		
Sick		
Personal		
Holiday		
Total	2,948	1,498.00

**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	9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
David Bond	180,027			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

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	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary						
(For all such services complete Schedule B1)						
1. Dietitian	34,871	783				
2. Dentist	6,735	121				
3. Pharmacist	15,990	213				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	473,853	9,154				
b. Other						
6. Social Worker	1,317	15				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,000	39				
b. Utilization Review (Title 18 and 19 only) monthly meeting	200	2				
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	84,949	1,259				
b. Other						
10. Occupational Therapist						
a. Resident Care	457,426	8,134				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	51,593	614				
B-13 Total Fees Paid in Lieu of Salaries	1,174,934	20,334				

* 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 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
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 / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Hebrew Home Health & Rehab, 1 Abrams Blvd, West Hartford, CT 06117	Social Worker	<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		
DR ANTHONY SCIALLA 100 York St New Haven, CT 06511	Utilization Review	<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		
NANCY EASTWOOD 18 WHITE CEDAR DR, MADISON CT 06443	Dietary Consultant	<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		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 353,238	353,238		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 102,719	102,719		
4. Social Security (F.I.C.A.)	\$ 481,485	481,485		
5. Health Insurance	\$ 730,822	730,822		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 14,089	14,089		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 7,709	7,709		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 192,490	192,490		
d. Accounting and Auditing	\$ 34,900	34,900		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 22,722	22,722		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 12,685	12,685		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 36,195	36,195		
2. Cellular Phones	\$ 3,562	3,562		
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*	\$ 21,000	21,000		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 765,801	765,801		
Subtotal	\$ 2,779,417	2,779,417		

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

(Carry Subtotals forward to next page)

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	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,779,417	2,779,417		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	3,408	3,408		
3. Gifts to Staff and Residents	\$	10,009	10,009		
4. Employee Travel	\$	5,682	5,682		
5. Education Expenses Related to Seminars and Conventions	\$	2,491	2,491		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	55	55		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	20,593	20,593		
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	\$	4,098	4,098		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	9,200	9,200		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	431	431		
9. Subscriptions	\$	2,435	2,435		
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>)	\$	126,719	126,719		
12. Administrative Management Services**	\$	555,745	555,745		
13. Other (<i>Specify</i>) See Attached Schedule	\$	70,332	70,332		
C-14 Total Administrative & General Expenditures	\$	3,590,615	3,590,615		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 18,120		
Marketing Supplies (Disallowed on Pg 28)	2,473		
Total Other Advertising	\$ 20,593	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits	\$ 1,190		
Penalties (Disallowed on Pg 28a)	18,061		
Bank Charges	37,533		
Misc Expenses (Disallowed on Pg 28a)	13,548		
Total Other Administrative and General	\$ 70,332	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Regency House of Wallingford, Inc.	2072-C	9/30/2019	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	555,745	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 Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2019	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 355,545	355,545			
2. Non-Food Supplies	\$ 34,766	34,766			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 13,561	13,561			
c. Other (Specify) _____ Dietary Equipment Rentals	\$ 2,068	2,068			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 405,940	405,940			
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 9/30/2019	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry		Lbs.			
a. In-House Processing*		Amt. \$			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		956	956		
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)		\$	189,478	189,478	
c. Other (Specify) Laundry Supplies / Diapers		\$	50,814	50,814	
3D. Total Laundry Expenditures (3a + b + c)		\$	241,248	241,248	
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	9/30/2019		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. \$	33,852	33,852		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	33,852	33,852		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$	454,900	454,900		
	2. Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	16,305	16,305		
c.	Medical and Therapeutic Supplies	\$	150,061	150,061		
d.	Ambulance/Limousine***	\$	(2,834)	(2,834)		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	11,189	11,189		
f.	X-rays and Related Radiological Procedures***	\$	34,443	34,443		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	47,288	47,288		
i.	Recreation	\$	56,626	56,626		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	53,996	53,996		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	821,974	821,974		

* 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 9/30/2019			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	28,854			22	6f
ADP	P.O. Box 842875 Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	16,333			16	m11
MJ Daly	110 Mattatuck HTS, Waterbury CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	51,273			22	6f
Smart Care	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	12,029			18	2b
Med-Apparel Services	161 S Macquesten Pkwy Mt Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	28,028			19	3b
Unitex Textile Rental	161 S Macquesten Pkwy Mt Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	161,449			19	3b
Ultimate Landscaping	45 East Main St. Wallingford, CT 06494	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Ground Services	20,578			22	6f
Integrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance	11,605			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 91,789	91,789				
c. Light & Power	\$ 69,961	69,961				
d. Water	\$ 42,042	42,042				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 49,806	49,806				
f. Other (<i>itemize</i>)	\$ 183,783	183,783				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 437,381	437,381				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 61,090	61,090				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 61,090	61,090				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 73,014	73,014				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 73,014	73,014				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 959,185	959,185				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 153,815	153,815				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 14,116	14,116				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,261,220	1,261,220				

* 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 9/30/2019			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	710,021		710,021	464,409	S/L	Various	55,356	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	50,784		50,784		S/L	Various	5,734	
D-3. Subtotal													61,090
E. Total Depreciation													61,090

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Amortization Schedule*

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,038,507	613,502	S/L	Various	65,046	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	90,348		S/L	Various	7,968	
C-4. Subtotal									73,014
D. Total Amortization									73,014

* 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 Nuring & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	NBV
LEASEHOLD IMPROVEMENTS									
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,038,507	613,502	65,046	678,548	359,959
2019 Additions									
LI	Fence	10/31/2018	S/L	8	5,635	-	704	704	4,931
LI	Gas piping	11/30/2018	S/L	10	4,318	-	432	432	3,886
LI	Installing wall protection	11/30/2018	S/L	10	3,152	-	315	315	2,837
LI	Gutters	12/31/2018	S/L	10	2,340	-	234	234	2,106
LI	Wall Bumpers	12/31/2018	S/L	10	1,720	-	172	172	1,548
LI	Wall bumpers	3/31/2019	S/L	10	2,817	-	282	282	2,535
LI	HVAC MP581 HRUC	5/31/2019	S/L	10	2,911	-	291	291	2,620
LI	HVAC liquid line	5/31/2019	S/L	10	2,977	-	298	298	2,679
LI	HVAC ignitor	5/31/2019	S/L	10	10,261	-	1,026	1,026	9,235
LI	Dishwasher Fan	5/31/2019	S/L	10	2,634	-	263	263	2,371
LI	Wall bumpers	5/31/2019	S/L	10	1,583	-	158	158	1,425
LI	Wall Bumpers	6/30/2019	S/L	10	2,071	-	207	207	1,864
LI	Kitchen cabinets	6/30/2019	S/L	15	3,649	-	243	243	3,406
LI	Crash Rail	6/30/2019	S/L	10	2,115	-	212	212	1,903
LI	Heat Valve	7/31/2019	S/L	10	7,413	-	741	741	6,672
LI	Wall Bumpers	7/31/2019	S/L	10	1,203	-	120	120	1,083
LI	Telephone sys upgrade	8/31/2019	S/L	10	4,630	-	463	463	4,167
LI	Conversion to LP Gas	9/30/2019	S/L	25	18,080	-	723	723	17,357
LI	Chimney removal	9/30/2019	S/L	10	7,620	-	762	762	6,858
LI	Wall Protectors	9/30/2019	S/L	10	1,591	-	159	159	1,432
LI	Wall Protectors	9/30/2019	S/L	10	1,629	-	163	163	1,466
TOTAL LEASEHOLD IMPROVEMENTS					1,128,855	613,502	73,014	686,516	442,339
MOVABLE EQUIPMENT									
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	710,021	464,409	55,356	519,765	190,256
2019 Additions									
MME	80 elec bed"	10/31/2018	S/L	12	640	-	53	53	587
MME	Digital Scale	11/30/2018	S/L	5	756	-	151	151	605
MME	Bed Frame	1/31/2019	S/L	10	1,965	-	197	197	1,768
MME	Meal Delivery Cart	1/31/2019	S/L	10	17,243	-	1,724	1,724	15,519
MME	Digital chair scale	2/28/2019	S/L	10	1,308	-	131	131	1,177
MME	Bed frame	3/31/2019	S/L	5	718	-	144	144	574
MME	Bed frame	3/31/2019	S/L	5	1,728	-	346	346	1,382
MME	Lift	2/28/2019	S/L	10	2,600	-	260	260	2,340
MME	Kangaroo Pump	5/31/2019	S/L	8	1,527	-	191	191	1,336
MME	ECCG	2/28/2019	S/L	5	2,612	-	522	522	2,090
MME	Food Blender	1/31/2019	S/L	10	1,159	-	116	116	1,043
MME	Ice Maker	6/30/2019	S/L	10	2,269	-	227	227	2,042
MME	Gas Range	7/31/2019	S/L	10	5,223	-	522	522	4,701
MME	Mattress	8/31/2019	S/L	10	654	-	65	65	589
MME	Convection Gas Oven	8/31/2019	S/L	10	7,294	-	729	729	6,565
MME	Bariatric parallel bars	8/31/2019	S/L	15	1,961	-	131	131	1,830
MME	Tablet	9/30/2019	S/L	5	1,127	-	225	225	902
TOTAL MOVABLE EQUIPMENT					760,805	464,409	61,090	525,499	235,306
TOTAL ASSETS PER CR SCHEDULE					1,889,660	1,077,911	134,104	1,212,015	677,645
TOTAL ASSETS PER TRIAL BALANCE					1,889,660	-	134,104	1,212,015	677,645
ROUNDING									
VARIANCE					(0)	1,077,911	-	-	(0)

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 9/30/2019	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	130				
6. Square Footage	60,298				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		10/01/15			
c. Interest Rate for the Cost Year		3.68%			
d. Term of Mortgage (number of years)		35			
e. Amount of Principal Borrowed		12,867,900			
f. Principal balance outstanding as of 9/30/19		12,124,577			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Regency House of Wallingford, Inc.		2072-C	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Regency House of Wallingford, Inc		2072-C		9/30/2019		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) Notes Payable / Admin / Computer Loan Interest				\$	12,336	12,336	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	12,336	12,336	
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$	2,073	2,073	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	10,310	10,310	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Crime / Liability				\$	69,505	69,505	
14d. Total Insurance Expenditures (14a + b + c)				\$	81,888	81,888	
15. Total All Expenditures (A-13 thru C-14)				\$	14,566,840	14,566,840	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Regency House of Wallingford, Inc.			2072-C	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 54,199	54,199		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 457,426	457,426		
7.			Other - See attached Schedule	\$ 51,593	51,593		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 192,490	192,490		
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 18,140	18,140		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,122	2,122		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 10,009	10,009		
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	\$ 4,602	4,602		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 20,593	20,593		
19.	16	1k	Income Tax / Corporate Business Tax	\$ 20,750	20,750		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 271,958	271,958		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 46,056	46,056		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,149,938	1,149,938		

* 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	12m	Admissions Salary Relating to Marketing	\$ 54,199		
Total Other Salaries Adjustment			\$ 54,199	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Cardiovascular Specialist	\$ 17,372		
13	B12o	IV Nurse Consultant	22,190		
13	B12o	Rehab Consultant	12,031		
Total Other Fees Adjustments			\$ 51,593	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Disallowed Admissions Salary	\$ 14,016		
16	m13	Penalties	18,061		
16	m13	Misc Expenses	13,548		
16	m8a	Chamber of Commerce Dues	431		
Total Other A&G Adjustments			\$ 46,056	\$ -	\$ -

**National Health Care Associates, Inc. (CT)
 Disallowance Schedule for Cell Phones
 September 30, 2019**

	<u>Amount</u>
Total Cell Phone Expense	3,562 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
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,122</u></u>

Regency House Nuring & Rehab
Calculation of Allowable Management Fee
September 30, 2019

<u>Description</u>	<u>Amount</u>	
Management fees Charged	555,745	Page 16, Line m12
Accounting Charges	34,900	Page 15, Line 1d
Total Management Fees Per Agreement	<u>590,645</u>	
Patient Days	45,246	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>42,705</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 13.83	
PPD Allowance Per Client 2018	7.81	J.01a
CPI 2019 Increase %	<u>1.01%</u>	
PPD Allowance 9/30/2019	<u>7.82</u>	
Amount over (Under)	\$ 6.0107	
Total Days	<u>45,246</u>	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 271,958</u></u>	

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	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,149,938	1,149,938		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 454,900	454,900		
28.	20	5d	Ambulance/Limousine	\$ (2,834)	(2,834)		
29.	20	5f	X-rays, etc	\$ 34,443	34,443		
30.	20	5h	Laboratory	\$ 47,288	47,288		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 11,189	11,189		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 81,176	81,176		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 9,347	9,347		
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	\$ 8,553	8,553		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 31,930	31,930		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,825,930	1,825,930		

*** 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.

Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense on Late Fees	\$ 5,351		
30	IV 8	Donation Revenue	740		
30	IV 8	Medical Records Revenue	1,718		
30	IV 8	Miscellaneous Revenue	24,121		
Total Other Adjustments			\$ 31,930	\$ -	\$ -

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2019

Pg. 29b

Total Cable TV Expense	13,319	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	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 9,719</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	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,605,493	12,605,493				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,557,313)	(5,557,313)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,521,744	2,521,744				
b. Medicare Room and Board Contractual Allowance **	\$ 495,246	495,246				
4. a. Private-Pay Residents and Other	\$ 6,380,135	6,380,135				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,239,681)	(1,239,681)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 202,695	202,695				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (202,695)	(202,695)				
c. Prescription Drugs - Non-Medicare	\$ 217,040	217,040				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (199,034)	(199,034)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 11,226	11,226				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 587,477	587,477				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (525,054)	(525,054)				
c. Physical Therapy - Non-Medicare	\$ 425,323	425,323				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (366,543)	(366,543)				
4. a. Speech Therapy - Medicare	\$ 102,126	102,126				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (75,649)	(75,649)				
c. Speech Therapy - Non-Medicare	\$ 70,145	70,145				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (45,747)	(45,747)				
5. a. Occupational Therapy - Medicare	\$ 624,766	624,766				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (566,914)	(566,914)				
c. Occupational Therapy - Non-Medicare	\$ 399,915	399,915				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (365,762)	(365,762)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 160,834	160,834				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 201,492	201,492				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,861,265	15,861,265				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 825	825				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 123,472	123,472				
V. Total Other Revenue (I thru 8)	\$ 124,297	124,297				
VI. Total All Revenue (III + V)	\$ 15,985,562	15,985,562				

* 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 Pt A IV Therapy	\$ 7,106		
30 II 6a	Medicare Pt A Lab	138,157		
30 II 6a	Medicare Pt A X-Ray	17,901		
30 II 6a	Medicare Pt B Prior Period	(2,330)		
	Total Other Resident Revenue - Medicare	\$ 160,834	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other	\$ (44)		
30 II 6b	Hospice Lab	44		
30 II 6b	Medicaid Lab	20,654		
30 II 6b	Medicaid X-Ray	464		
30 II 6b	Medicare Pt A Settlement	1,642		
30 II 6b	Medicare Pt B Flu/Pneumonia	1,491		
30 II 6b	Comm Ins IV Therapy	10,283		
30 II 6b	Comm Ins Lab	19,269		
30 II 6b	Comm Ins X-Ray	1,732		
30 II 6b	Mgd Medicare IV Therapy	39,768		
30 II 6b	Mgd Medicare Lab	90,390		
30 II 6b	Mgd Medicare X-Ray	15,252		
30 II 6b	Mgd Medicare Flu/Pneumonia	1,767		
30 II 6b	Mgd Medicare Prior Period	(1,220)		
	Total Other Resident Revenue	\$ 201,492	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	970,094	\$ 825		
	Total Interest Income		\$ 825	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Prior Period Revenue	\$ 34,769		
30 IV 8	Donation Revenue (Disallowed on Pg 29a)	740		
30 IV 8	Lawsuit Revenue (No CY Expenses)	660		
30 IV 8	Medical Records Revenue (Disallowed on Pg 29a)	1,718		
30 IV 8	UHC Income	49,822		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	24,121		
30 IV 8	Write-Off of PY Outstanding Checks	4,306		
30 IV 8	Reversal of PY X-Ray Expenses	7,336		
	Total Other Revenue	\$ 123,472	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,951,878
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,481,186
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	780,600
4. Inventories			\$	28,203
5. Prepaid Expenses			\$	94,673
a. _____				
b. _____				
c. _____				
d. See Schedule		94,673		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	140,285
Prepaid Corp Taxes		111,716		
CT PET Deferred Tax		28,569		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,476,825
B. Fixed Assets				
1. Land			\$	13,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost	1,128,855	\$	442,339
	Accum. Depreciation	686,516	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	760,805	\$	235,306
	Accum. Depreciation	525,499	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	690,645

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	5,167,470
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	12,210,767		
	Accum. Depreciation	4,203,211	Net	\$ 8,007,556
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	8,007,556
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>)				
Security Deposits			12,500	\$ 12,500
\$				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	12,500
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	13,187,526

* 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	9/30/2019	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	522,487
2. Notes Payable (itemize)				\$	29,846
Notes Payable ST1-Regency 16,130					
Notes Payable ST3-Regency 13,716					
See Schedule					
3. Loans Payable for Equipment (Current portion) (itemize)				\$	15,760
Name of Lender		Purpose	Amount	Date Due	
		Equipment Lease ST	15,760		
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)				\$	396,555
5. Accrued Payroll (Owners and/or Stockholders only)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (Current Portion)				\$	
10. Interest Payable (Exclusive of Owner and/or Related Parties)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (itemize)				\$	373,465
Unclaimed ADP checks		9,686	Accrued Worker's Comp	54,724	
Patients Fund		64,310	Accrued Purchase	3,810	
Accrued Expenses		226,846			
Accrued Pension		14,089	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,338,113

* 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 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,338,113	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 81,364	
Name of Lender	Purpose	Amount	Date Due		
	Equipment Lease LT	81,364			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 154,842	
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	154,842				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 236,206	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,574,319	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp	\$ 21,035
31	A5	Prepaid General Insurance	21,045
31	A5	Prepaid Expenses Other	12,756
31	A5	Prepaid Personal Property Taxes	3,243
31	A5	Prepaid Management Assets	36,594
Total Prepaid Expenses			\$ 94,673

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

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	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	8,007,556
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			\$	8,007,556
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,186,929
6. Gain or Loss for Period			\$	1,418,722
	10/1/2018	thru	9/30/2019	
7. Total Net Worth			\$	3,605,651
C. Total Reserves and Net Worth			\$	11,613,207
D. Total Liabilities, Reserves, and Net Worth			\$	13,187,526

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	2,642,510
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,985,562
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,566,840
D. Net Income or Deficit			\$	1,418,722
E. Balance			\$	4,061,232
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Prior Period Adjustment		5,000		
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	5,000
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	460,581
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Partner Drawings			460,581	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	460,581
H. Balance at End of Period			\$	3,605,651
				09/30/19

I. Preparer's/Reviewer's Certification

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2019	Page 37	of 37
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Check appropriate category


Chronic and Convalescent Nursing Home only (CCNH)

Rest Home with Nursing Supervision only (RHNS)

(Specify)

Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title Principal	Date Signed 2/13/20
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Printed Name of Preparer Matthew S. Bivolack	
Address 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, 2019, 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, 2020

Annual Report of Long-Term Care Facility Cost Year 2019 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 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. 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: _____
