

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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

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

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

For Department Use Only

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

General Information

Name of Facility (as licensed) Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2020	Page 1	of 37
--	-----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Regency House of Wallingford, Inc. [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit

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

(Notary Seal)

Table of Contents

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

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Regency House of Wallingford, Inc.	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 181 East Main Street, Wallingford, CT 06492				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/8/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-265-1661		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Regency House of Wallingford, Inc.		Address (No. & Street, City, State, Zip) 181 East Main Street, Wallingford, CT 06492		
License Numbers:	CCNH 2072-C	RHNS (Specify)	Medicare Provider No. 07-5261	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent 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 9/30/2020	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 Individual Proprietorship

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2020	Page 3B	of 37
If this facility is owned or operated as an individual proprietorship, provide the following information:				
Owner(s) of Facility				
N/A				

General Information and Questionnaire Related Parties*

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

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Regency House Nuring & Rehab		License No. 2072-C		Report for Year Ended 9/30/2020		Page 4a	of 37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	0%	Drugs/OTC/RX Consulting	Various	553,491	494,660
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	751,491	751,491
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	27,753	27,753
WALLINGFORD REALTY CO	20 EAST SUNRISE HIGHWAY VALLEY STREAM NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	1,128,000	***1,128,000
MILFORD HEALTH CARE	195 PLATT ST MILFORD, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting HR	Page 16 / Line m11	18,521	18,521
PREFERRED PROFESSIONAL SERVICES	850 Silas Deane Hwy, Wethersfield,CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency		126,159	126,159

* Use additional sheets if necessary.

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

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

General Information and Questionnaire Basis for Allocation of Costs

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

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

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

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

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

N/A

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

N/A

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

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

N/A

**General Information and Questionnaire
Leases (Excluding Real Property)**

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

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

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

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

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

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

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

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

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

Address (<i>No. & Street, City, State, Zip Code</i>) 1 265 Church St New Haven, CT 06510 2 100 Madison St Syracuse, NY 13202 3 185 Asylum St Hartford, CT 06103 4 75 Broad St Milford, CT 06460 5 Various
--

Services Provided by This Firm (*describe fully*)

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

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

**General Information and Questionnaire
Accounting Basis**

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2020	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	JACKSON LEWIS P.C.	631-247-0404		
2	GOLDMAN GRUDER & WOOD	203-899-8900		
3	AMERASSIST	877-770-3978		
4	Timothy Wall	203-265-7173		
5	Treasurer State of CT	860-702-3000		
6	The Healey Law Firm, LLC	203-272-2000		
7	Whitehead & Monson Conservator Associates LLC	860-400-3020		
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	58 South Service Rd Melville NY 11747			
2	200 CT Ave Norwalk, CT 06854			
3	PO Box 26095, Columbus, OH 43226			
4	State Marshal PO Box 297 Wallingford CT 06492			
5	55 Elm St #2, Hartford, CT 06106			
6	325 South Main St Cheshire, CT 06410			
7	132 Norton St Plantsville, CT 06479			
Services Provided by This Firm (<i>describe fully</i>)				
1	Union Labor Issues	\$	6,857	
2	Collection (Disallowed on Pg 28)	\$	4,651	
3	Collection (Disallowed on Pg 28)	\$	2,105	
4	Conservator (Disallowed on Pg 28)	\$	56	
5	Conservator (Disallowed on Pg 28)	\$	500	
6	Estate issues (Disallowed on Pg 28)	\$	575	
7	Conservator Fee (Disallowed on Pg 28)	\$	2,000	
			Charge for Services Provided	
			\$	16,744
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<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 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
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	128	128			128	128						
B. As of midnight of THIS report period	116	116							116	116		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,048	5,048			4,048	4,048			1,000	1,000		
B. Medicaid (Conn.)	26,356	26,356			20,480	20,480			5,876	5,876		
C. Medicaid (other states)												
D. Private Pay	5,336	5,336			3,819	3,819			1,517	1,517		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	5,009	5,009			3,920	3,920			1,089	1,089		
G. Total Care Days During Period (3A thru F)	41,749	41,749			32,267	32,267			9,482	9,482		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	45	45			45	45						
B. Other Bed Reserve Days	97	97			84	84			13	13		
5. Total Resident Days (3G + 4A + 4B)	41,891	41,891			32,396	32,396			9,495	9,495		

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> 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	15		68		33								
Per Diem Rate													
a. One bed rm.	Various		264.20		590.00								
b. Two bed rms.	Various		264.20		550.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									2,037	2,037			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									223	223			
C. Other									15,870	15,870			
D. Total Physical Therapy Treatments									18,130	18,130			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									580	580			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									92	92			
C. Other									1,493	1,493			
D. Total Speech Therapy Treatments									2,165	2,165			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,625	1,625			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									254	254			
C. Other									14,989	14,989			
D. Total Occupational Therapy Treatments									16,868	16,868			

Report of Expenditures - Salaries & Wages

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2020	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	24,993	55				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	186,441	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	204,749	9,183				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	87,904	2,080				
c. Dietary Workers	464,446	24,774				
6. Housekeeping Service						
a. Head Housekeeper	55,699	2,080				
b. Other Housekeeping Workers	346,269	20,914				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	63,016	2,080				
b. Other Maintenance Workers	44,878	2,189				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	15,828	1,133				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	209,056	3,888				
b. RN						
1. Direct Care	682,066	12,743				
2. Administrative**	264,128	8,356				
c. LPN						
1. Direct Care	1,449,582	48,597				
2. Administrative**	31,879	824				
d. Aides and Attendants	2,117,924	115,484				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	150,468	7,035				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	112,265	4,049				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	244,601	6,066				
<i>A-13. Total Salary Expenditures</i>	6,756,192	273,610				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 244,601	6,066				
Total	\$ 244,601	6,066	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant (Disallowed on Pg 28a)	\$ 30,058	301				
Rehab Consultant (Disallowed on Pg 28a)	2,379	48				
Cardiovascular Specialist (Disallowed on Pg 28a)	24,000	174				
Total	\$ 56,437	523	\$ -	-	\$ -	-

**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	9/30/2020			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	24,993			Non Discriminatory	Supervises Operations, Deals with DNS	55	A1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Regency House of Wallingford, Inc.				2072-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
David Bond	186,441			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

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

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

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

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

Report of Expenditures
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 9/30/2020	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		
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	Common Ownership		
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input type="radio"/>	<input checked="" 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		
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 type="radio"/>	<input checked="" type="radio"/>	Common Ownership		
		<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	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 259,372	259,372		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 79,701	79,701		
4. Social Security (F.I.C.A.)	\$ 501,402	501,402		
5. Health Insurance	\$ 751,491	751,491		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 13,912	13,912		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 5,128	5,128		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 189,967	189,967		
d. Accounting and Auditing	\$ 36,919	36,919		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 27,105	27,105		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 11,984	11,984		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 36,122	36,122		
2. Cellular Phones	\$ 2,261	2,261		
i. Appraisal (<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*	\$ 86,518	86,518		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 680,123	680,123		
Subtotal	\$ 2,682,005	2,682,005		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Background Checks	\$ 5,128		
Total	\$ 5,128	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,682,005	2,682,005		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	2,862	2,862		
3. Gifts to Staff and Residents	\$	7,285	7,285		
4. Employee Travel	\$	3,229	3,229		
5. Education Expenses Related to Seminars and Conventions	\$	1,562	1,562		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	24,666	24,666		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	3,670	3,670		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	9,200	9,200		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	4,964	4,964		
10. Contributions*** See Attached Schedule	\$	1,300	1,300		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	110,254	110,254		
12. Administrative Management Services**	\$	624,338	624,338		
13. Other (<i>Specify</i>) See Attached Schedule	\$	42,966	42,966		
C-14 Total Administrative & General Expenditures	\$	3,518,301	3,518,301		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing Supplies (Disallowed on Pg 28)	\$ 2,509		
Promotional Advertising (Disallowed on Pg 28)	22,157		
Total Other Advertising	\$ 24,666	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

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

Schedule C-1 - Management Services*

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	624,338	Management Fees	Page 16 / Line m12

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

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

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

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

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2020		Page 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. \$	26,490	26,490		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	168,440	168,440		
c. Other (Specify) Laundry Supplies		\$	46,285	46,285		
3D. Total Laundry Expenditures (3a + b + c)		\$	241,215	241,215		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

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

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

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

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

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

Schedule of Other Resident Care

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

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C		Report for Year Ended 9/30/2020			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		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	27,746			22	6f
ADP	P.O. Box 842875 Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	14,509			16	m11
MJ Daly	110 Mattatuck HTS, Waterbury CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	23,261			22	6f
Med-Apparel Services	161 S Macquesten Pkwy Mt Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	LAUNDRY/LINEN	30,609			19	3b
Unitex Textile Rental	161 S Macquesten Pkwy Mt Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	LAUNDRY/LINEN	137,831			19	3b
Ultimate Landscaping	45 East Main St. Wallingford, CT 06494	<input type="radio"/>	<input checked="" type="radio"/>	N/A	GROUND SERVICES	21,936			22	6f
INTEGRATED HEALTH SYSTEMS	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	COMPUTER MAINT	12,490			16	m11
Kone, Inc	4735 36th Street, Long Island City, NY 11101	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	11,320			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 78,350	78,350				
c. Light & Power	\$ 69,106	69,106				
d. Water	\$ 54,359	54,359				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 54,410	54,410				
f. Other (<i>itemize</i>)	\$ 143,946	143,946				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 400,171	400,171				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 66,190	66,190				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 66,190	66,190				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 77,459	77,459				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 77,459	77,459				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,128,000	1,128,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 14,232	14,232				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,285,881	1,285,881				

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

Schedule of Other Repairs and Maintenance

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

Depreciation Schedule

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C			Report for Year Ended 9/30/2020			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	760,805		760,805	525,499	S/L	Various	28,814	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Var	Var	37,376		37,376		S/L	Various	37,376	
D-3. Subtotal												
E. Total Depreciation												
											66,190	
											66,190	

Schedule of Land Improvements Acquired during this report period

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

*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 Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2019	Wheel Chair Scale	\$ 1,329	10	\$ 1,329
10/31/2019	Food Slicer	1,559	10	1,559
10/31/2019	Laptop	1,663	5	1,663
11/30/2019	48 Bed"	1,302	12	1,302
11/30/2019	48 Air loss mattress"	3,137	12	3,137
1/31/2020	Bed frame	1,965	12	1,965
1/31/2020	Mattress	1,090	10	1,090
1/31/2020	Reach in freezer	3,952	10	3,952
2/29/2020	Snow Blower	1,701	5	1,701
3/31/2020	Dinex insulated base	4,151	5	4,151
4/30/2020	BP Kit	2,586	5	2,586
5/31/2020	28 LED TV's"	803	5	803
5/31/2020	Mattress	936	5	936
7/31/2020	Conveyor Toaster	675	5	675
9/30/2020	Bed Frame 42"	1,698	10	1,698
9/30/2020	Bed Frame 42"	1,760	10	1,760
9/30/2020	Floor Bed	1,447	15	1,447
9/30/2020	AMP with LAL	2,957	10	2,957
9/30/2020	Wheel chair	618	5	618
9/30/2020	Color Printer	2,047	5	2,047
Total additions for Movable Equipmen		\$ 37,376		\$ 37,376 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2019	Pump	\$ 2,680	10	\$ 268
11/30/2019	Crash Rail	2,084	10	208
10/31/2019	Wall bumpers	1,408	10	141
11/30/2019	Wall bumpers	1,606	10	161
12/31/2019	Wall Bumpers	2,132	10	213
1/31/2020	Wall bumpers	792	10	79
2/29/2020	Wall bumpers	1,195	10	120
3/31/2020	Wall Bumpers	2,375	10	238
6/30/2020	Alarm Valve	4,148	10	415
6/30/2020	Communication Bridge	4,837	10	484
7/31/2020	HVAC	3,912	10	391
7/31/2020	Door replacements	8,225	10	823
9/30/2020	Exterior Painting	9,040	10	904
Total additions for Leasehold Improvemer		\$ 44,433		\$ 4,445 *
Deletions:				
Total deletions for Leasehold Improvemer		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

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

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<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
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		10/01/15		
c. Interest Rate for the Cost Year		3.68%		
d. Term of Mortgage (number of years)		35		
e. Amount of Principal Borrowed		12,867,900		
f. Principal balance outstanding as of 9/30/2020		11,906,372		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Regency House of Wallingford, Inc.		2072-C	9/30/2020			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		9/30/2020		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				\$ 6,955	6,955		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 6,955	6,955		
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$ 1,619	1,619		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 14,576	14,576		
2. Fire and Extended Coverage				\$			
3. Other (Specify) Crime / Liability				\$ 90,064	90,064		
14d. Total Insurance Expenditures (14a + b + c)				\$ 106,259	106,259		
15. Total All Expenditures (A-13 thru C-14)				\$ 14,961,001	14,961,001		

D. Adjustments to Statement of Expenditures

Name of Facility Regency House of Wallingford, Inc.				License No. 2072-C	Report for Year Ended 9/30/2020	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 48,920	48,920		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 353,346	353,346		
7.			Other - See attached Schedule	\$ 56,437	56,437		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 189,967	189,967		
10.			Accounting	\$			
10a.			Legal	\$ 16,493	16,493		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 821	821		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 7,285	7,285		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 911	911		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 24,666	24,666		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,300	1,300		
21.	16	m12	Unallowable Management Fees	\$ 326,868	326,868		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 98,802	98,802		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,125,816	1,125,816		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Admissions Salary relating to Marketing	\$ 48,920		
Total Other Salaries Adjustment			\$ 48,920	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

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

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

	<u>Amount</u>
Total Cell Phone Expense	2,261 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report (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>\$ 821</u></u>

**Regency House Nuring & Rehab
Calculation of Allowable Management Fee
September 30, 2020**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	624,338	Page 16, Line m12
Accounting Charges	36,919	Page 15, Line 1d
Total Management Fees Per Agreement	<u>661,257</u>	
Patient Days	41,891	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	42,705	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 15.48	
PPD Allowance Per Client 2019	7.82	J.01a
CPI 2020 Increase %	1.02%	
PPD Allowance 9/30/2020	<u>7.83</u>	
Amount over (Under)	\$ 7.6541	
Total Days	42,705	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 326,868</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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,125,816	1,125,816		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 503,080	503,080		
28.	20	5d	Ambulance/Limousine	\$ 28,009	28,009		
29.	20	5f	X-rays, etc	\$ 45,648	45,648		
30.	20	5h	Laboratory	\$ 77,117	77,117		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 13,202	13,202		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 97,162	97,162		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 8,363	8,363		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 7,638	7,638		
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	\$ 55,400	55,400		
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)				\$ 1,961,435	1,961,435		

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

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Donation Revenue	\$ 240		
30	IV 8	Misc Rev	11,067		
30	IV 8	Rebates / Refunds	32,810		
30	IV 8	Prior Period Revenue	11,283		
Total Other Adjustments			\$ 55,400	\$ -	\$ -

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, 2020

Pg. 29b

Total Cable TV Expense	15,455	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	
Disallowed Expense	<u><u>\$ 11,855</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	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,696,990	11,696,990				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,169,213)	(5,169,213)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,675,290	2,675,290				
b. Medicare Room and Board Contractual Allowance **	\$ (2,385,456)	(2,385,456)				
4. a. Private-Pay Residents and Other	\$ 6,110,520	6,110,520				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,002,692)	(1,002,692)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 221,338	221,338				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (259,164)	(259,164)				
c. Prescription Drugs - Non-Medicare	\$ 223,839	223,839				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (236,702)	(236,702)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 26,728	26,728				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 348,946	348,946				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 216,275	216,275				
c. Physical Therapy - Non-Medicare	\$ 343,195	343,195				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (287,979)	(287,979)				
4. a. Speech Therapy - Medicare	\$ 92,700	92,700				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 140,291	140,291				
c. Speech Therapy - Non-Medicare	\$ 104,630	104,630				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (68,638)	(68,638)				
5. a. Occupational Therapy - Medicare	\$ 346,656	346,656				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 172,091	172,091				
c. Occupational Therapy - Non-Medicare	\$ 332,931	332,931				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (291,972)	(291,972)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 2,038,934	2,038,934				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 221,453	221,453				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,610,991	15,610,991				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 836	836				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 480,553	480,553				
V. Total Other Revenue (1 thru 8)	\$ 481,389	481,389				
VI. Total All Revenue (III +V)	\$ 16,092,380	16,092,380				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

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

Schedule of Other Revenue

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

G. Balance Sheet

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

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	6,137,751
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	12,210,767		
	Accum. Depreciation	4,610,237	Net	\$ 7,600,530
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	7,600,530
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<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>)			\$	12,500
Security Deposits		12,500		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	12,500
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	13,750,781

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.		2072-C	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	588,888
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	16,630
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	16,630		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	412,025
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,396,099

See Schedule				1,396,099	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,413,642

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

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

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 212,554	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,626,196	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2020	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			\$	7,600,530
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	7,600,530
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,379,754
6. Gain or Loss for Period			\$	1,144,301
	10/1/2019	thru	9/30/2020	
7. Total Net Worth			\$	3,524,055
C. Total Reserves and Net Worth			\$	11,124,585
D. Total Liabilities, Reserves, and Net Worth			\$	13,750,781

H. Changes in Total Net Worth

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

I. Preparer's/Reviewer's Certification

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/11/202		
Printed Name of Preparer Matthew S. Bavalack				
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, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Regency House of Wallingford, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Regency House of Wallingford, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 8, 2021

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

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

Facility Name Regency House of Wallingford, Inc.

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

- Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

- 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 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: _____

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

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

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
354405-0109-00-000-0	Comm Ins ST Contra-Regency	5,426.00			5,426.00
354500-0109-00-000-0	Comm Ins IV Therapy-Regency	(11,129.00)			(11,129.00)
354600-0109-00-000-0	Comm Ins Lab-Regency	(31,019.00)			(31,019.00)
354800-0109-00-000-0	Comm Ins OT-Regency	(32,689.00)			(32,689.00)
354805-0109-00-000-0	Comm Ins OT Contra-Regency	32,689.00			32,689.00
354900-0109-00-000-0	Comm Ins Specialty Beds-Regency	(9,173.00)			(9,173.00)
355000-0109-00-000-0	Comm Ins X-Ray-Regency	(1,658.00)			(1,658.00)
371000-0109-00-000-0	Mgd Medicare Room and Board----	(2,325,220.00)			(2,325,220.00)
371005-0109-00-000-0	Mgd Medicare Room & Board Contra	381,410.00			381,410.00
371006-0109-00-000-0	Mgd Medicare PT Contra-Regency	(621.00)			(621.00)
371007-0109-00-000-0	Mgd Medicare OT Contra-Regency	(586.00)			(586.00)
371008-0109-00-000-0	Mgd Medicare ST Contra-Regency	(104.00)			(104.00)
371009-0109-00-000-0	Mgd Medicare NTA Contra-Regency	(774.00)			(774.00)
371010-0109-00-000-0	Mgd Medicare Nsng Comp Contra-Regency	(954.00)			(954.00)
373005-0109-00-000-0	Mgd Medicare Contra Other	137,631.00			137,631.00
374000-0109-00-000-0	Mgd Medicare Ambulance	(2,911.00)			(2,911.00)
374100-0109-00-000-0	Mgd Medicare Pharmacy	(171,837.00)			(171,837.00)
374105-0109-00-000-0	Mgd Medicare Pharmacy Contra	175,839.00			175,839.00
374300-0109-00-000-0	Mgd Medicare PT	(247,025.00)			(247,025.00)
374305-0109-00-000-0	Mgd Medicare PT Contra	247,025.00			247,025.00
374400-0109-00-000-0	Mgd Medicare ST	(56,323.00)			(56,323.00)
374405-0109-00-000-0	Mgd Medicare ST Contra	56,323.00			56,323.00
374500-0109-00-000-0	Mgd Medicare IV Therapy	(4,293.00)			(4,293.00)
374600-0109-00-000-0	Mgd Medicare Lab	(113,035.00)			(113,035.00)
374800-0109-00-000-0	Mgd Medicare OT	(250,152.00)			(250,152.00)
374805-0109-00-000-0	Mgd Medicare OT Contra	250,152.00			250,152.00
374900-0109-00-000-0	Mgd Medicare Specialty Beds	(1,032.00)			(1,032.00)
375000-0109-00-000-0	Mgd Medicare X-Ray	(20,372.00)			(20,372.00)
375700-0109-00-000-0	Mgd Medicare Flu/Pneumonia	(858.00)			(858.00)
378000-0109-00-000-0	Mgd Medicare Prior Period	6,560.00			6,560.00
378100-0109-00-000-0	Medicare Mgd Care Pt B PT-Regency	(34,401.00)			(34,401.00)
378105-0109-00-000-0	Medicare Mgd Pt B PT Contra-Regency	(5,470.00)			(5,470.00)
378120-0109-00-000-0	Medicare Mgd Care Pt B ST-Regency	(26,875.00)			(26,875.00)
378125-0109-00-000-0	Medicare Mgd Pt B STContra-Regency	3,735.00			3,735.00
378130-0109-00-000-0	Medicare Mgd Care Pt B OT-Regency	(19,821.00)			(19,821.00)
378135-0109-00-000-0	Medicare Mgd Pt B OT Contra-Regency	(1,379.00)			(1,379.00)
391100-0109-00-000-0	Interest Income-Regency	(836.00)			(836.00)
391500-0109-00-000-0	Misc. Other Income-Regency	(469,270.00)			(469,270.00)
391900-0109-00-000-0	Long- Term CT PET Tax Income-Regency- - -	76.00			76.00
400000-0109-01-073-0	Salary-Regency-Operator-Owner-	24,993.00			24,993.00
400000-0109-03-007-0	Salary-Regency-Administration-Administrative Ass-	76,552.00			76,552.00
400000-0109-03-009-0	Salary-Regency-Administration-Administrator-	186,333.00			186,333.00
400000-0109-04-007-0	Salary-Regency-Fiscal Operations-Administrative -	63,233.00			63,233.00
400000-0109-05-065-0	Salary-Regency-Medical Records-Medical Records-	36,429.00			36,429.00
400000-0109-06-038-0	Salary-Regency-Social service-Dir-	39,040.00			39,040.00
400000-0109-06-096-0	Salary-Regency-Social service-Social Worker-	71,964.00			71,964.00
400000-0109-07-038-0	Salary-Regency-Rec Therapy-Dir-	53,276.00			53,276.00
400000-0109-07-086-0	Salary-Regency-Rec Therapy-Rec Therapist-	96,250.00			96,250.00
400000-0109-08-058-0	Salary-Regency-Maintenance-Maintenance Worker-	44,584.00			44,584.00
400000-0109-08-101-0	Salary-Regency-Maintenance-Supervisor-	62,035.00			62,035.00
400000-0109-09-048-0	Salary-Regency-Housekeeping-Housekeeper-	348,651.00			348,651.00
400000-0109-09-101-0	Salary-Regency-Housekeeping-Supervisor-	54,378.00			54,378.00
400000-0109-10-051-0	Salary-Regency-Laundry-Laundry Aide-	16,516.00			16,516.00
400000-0109-11-011-0	Salary-Regency-Admissions-Admissions Coordinator-	2,447.00			2,447.00
400000-0109-11-038-0	Salary-Regency-Admissions-Dir-	247,138.00			247,138.00
400000-0109-13-013-0	Salary-Regency-Dietary-Aide-	299,759.00			299,759.00
400000-0109-13-031-0	Salary-Regency-Dietary-Cook-	163,905.00			163,905.00
400000-0109-13-101-0	Salary-Regency-Dietary-Supervisor-	84,464.00			84,464.00
400000-0109-14-012-0	Salary-Regency-Nursing Admin-ADNS-	85,323.00			85,323.00
400000-0109-14-028-0	Salary-Regency-Nursing Admin-Clerical-	43,016.00			43,016.00
400000-0109-14-044-0	Salary-Regency-Nursing Admin-DNS-	127,628.00			127,628.00
400000-0109-14-052-0	Salary-Regency-Nursing Admin-LPN-	30,892.00			30,892.00
400000-0109-15-021-0	Salary-Regency-Nursing-CNA-	2,126,072.00			2,126,072.00
400000-0109-15-052-0	Salary-Regency-Nursing-LPN-	1,449,999.00			1,449,999.00
400000-0109-15-092-0	Salary-Regency-Nursing-RN-	887,630.00		(219,459.00)	668,171.00
400000-0109-21-040-0	Salary-Regency-Human Resources-Dir of Human Reso-	26,462.00			26,462.00
400050-0109-03-007-0	Salary - PTO-Regency-Administration-Administrati-	108.00			108.00

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

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

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

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

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

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

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

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

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

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
435200-0109-03-000-0	IT Services-Regency-Administration	43,311.00		0.00	43,311.00
440000-0109-04-000-0	Purch Services-Regency-Fiscal Operations - -	28,387.00		0.00	28,387.00
440000-0109-12-000-0	Purch Services-Regency-Security - -	12,748.00		0.00	12,748.00
Subtotal [M11] Services Provided by Contract		132,928.00		(22,674.00)	110,254.00
Subgroup : [M12]	Administrative Management Services				
434000-0109-03-000-0	Shared Services-Regency-Administration - -	601,664.00		22,674.00	624,338.00
			RJE - 4	22,674.00	
Subtotal [M12] Administrative Management Services		601,664.00		22,674.00	624,338.00
Subgroup : [M13]	Other				
500000-0109-03-000-0	Licenses and Permits-Regency-Administration - -	1,651.00		0.00	1,651.00
503000-0109-03-000-0	Penalties-Regency-Administration - -	38.00		0.00	38.00
503200-0109-03-000-0	Bank Charges-Regency-Administration - -	40,498.00		0.00	40,498.00
541000-0109-03-000-0	Misc. Expense-Regency-Administration - -	779.00		0.00	779.00
Subtotal [M13] Other		42,966.00		0.00	42,966.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		836,296.00		0.00	836,296.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
412000-0109-13-000-0	Food-Regency-Dietary - -	286,507.00		0.00	286,507.00
412019-0109-13-000-0	Dietary-Regency	872.00		0.00	872.00
412100-0109-13-000-0	Food Supplements-Regency-Dietary - -	33,566.00		0.00	33,566.00
523019-0109-03-000-0	Employee Benefits Other - Regency	43,043.00		0.00	43,043.00
Subtotal [2A1] Raw Food		363,988.00		0.00	363,988.00
Subgroup : [2A2]	Non-Food Supplies				
410000-0109-13-000-0	Supplies-Regency-Dietary - -	31,352.00		0.00	31,352.00
410019-0109-13-000-0	Supplies COVID19 - Regency	87.00		0.00	87.00
Subtotal [2A2] Non-Food Supplies		31,439.00		0.00	31,439.00
Subgroup : [2B]	Purchased Services				
440000-0109-13-000-0	Purch Services-Regency-Dietary - -	4,707.00		0.00	4,707.00
Subtotal [2B] Purchased Services		4,707.00		0.00	4,707.00
Subgroup : [2C]	Other				
452000-0109-13-000-0	Equip Rental-Regency-Dietary - -	1,939.00		0.00	1,939.00
Subtotal [2C] Other		1,939.00		0.00	1,939.00
Total [18] Dietary Basis for Allocation of Costs		402,073.00		0.00	402,073.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
410019-0109-10-000-0	Supplies COVID19 - Regency	26,298.00		0.00	26,298.00
414100-0109-10-000-0	Linens-Regency-Laundry - -	192.00		0.00	192.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		26,490.00		0.00	26,490.00
Subgroup : [3B]	Purchased Services				
533000-0109-10-000-0	Outside Services-Regency-Laundry - -	168,440.00		0.00	168,440.00
Subtotal [3B] Purchased Services		168,440.00		0.00	168,440.00
Subgroup : [3C]	Other				
410000-0109-10-000-0	Supplies-Regency-Laundry - -	2,690.00		0.00	2,690.00
414000-0109-10-000-0	Diapers-Regency-Laundry - -	43,595.00		0.00	43,595.00
Subtotal [3C] Other		46,285.00		0.00	46,285.00
Total [19] Laundry-Basis for Allocation of Costs		241,215.00		0.00	241,215.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
410000-0109-09-000-0	Supplies-Regency-Housekeeping - -	36,425.00		0.00	36,425.00
410019-0109-09-000-0	Supplies COVID19 - Regency	5,603.00		0.00	5,603.00
Subtotal [4A1] In-House Care Supplies		42,028.00		0.00	42,028.00
Subgroup : [5A1]	Own Pharmacy				
411200-0109-23-000-0	Drugs - Mdcare Pt A-Regency-Rehab Tpy and Ancl -	503,080.00		0.00	503,080.00
Subtotal [5A1] Own Pharmacy		503,080.00		0.00	503,080.00
Subgroup : [5B]	Medicine Cabinet Drugs				
411700-0109-22-000-0	House Drugs (OTC)-Regency-Medical Services - -	16,392.00		0.00	16,392.00
Subtotal [5B] Medicine Cabinet Drugs		16,392.00		0.00	16,392.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410000-0109-15-000-0	Supplies-Regency-Nursing - -	152,059.00		0.00	152,059.00
420000-0109-15-000-0	Minor Equip-Regency-Nursing - -	1,551.00		0.00	1,551.00
Subtotal [5C] Medical and Therapeutic Supplies		153,610.00		0.00	153,610.00
Subgroup : [5D]	Ambulance/Limousine				
440010-0109-15-000-0	Purch Services Ambulance-Regency-Nursing - -	28,009.00		0.00	28,009.00
Subtotal [5D] Ambulance/Limousine		28,009.00		0.00	28,009.00
Subgroup : [5E2]	Oxygen - Other				
413001-0109-23-000-0	Oxygen Non Billable-Regency-Rehab Tpy and Ancl -	13,202.00		0.00	13,202.00
Subtotal [5E2] Oxygen - Other		13,202.00		0.00	13,202.00
Subgroup : [5F]	X-Rays and related radiological				
438020-0109-27-000-0	X-Ray Fees-Regency-Laboratory - -	45,648.00		0.00	45,648.00
Subtotal [5F] X-Rays and related radiological		45,648.00		0.00	45,648.00
Subgroup : [5H]	Laboratory				
438030-0109-27-000-0	Lab Fees-Regency-Laboratory - -	77,117.00		0.00	77,117.00
Subtotal [5H] Laboratory		77,117.00		0.00	77,117.00
Subgroup : [5I]	Recreation				

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
410000-0109-07-000-0	Supplies-Regency-Rec Therapy - -	12,117.00		0.00	12,117.00
410019-0109-07-000-0	Supplies COVID19 - Regency	377.00		0.00	377.00
440000-0109-07-000-0	Purch Services-Regency-Rec Therapy - -	16,444.00		0.00	16,444.00
440050-0109-07-000-0	Cable Expense-Regency-Rec Therapy - -	15,455.00		0.00	15,455.00
450000-0109-07-000-0	Rental Expenses-Regency-Rec Therapy - -	57.00		0.00	57.00
Subtotal [5I] Recreation		44,450.00		0.00	44,450.00
Subgroup : [5L]	Other				
410000-0109-23-000-0	Supplies-Regency-Rehab Tpy and Ancrlry - -	747.00		0.00	747.00
410019-0109-15-000-0	Supplies COVID19 - Regency	119,195.00		0.00	119,195.00
413500-0109-23-000-0	IV Thy Supplies-Regency-Rehab Tpy and Ancrlry - -	7,673.00		0.00	7,673.00
440000-0109-15-000-0	Purch Services-Regency-Nursing - -	2,290.00		0.00	2,290.00
452000-0109-15-000-0	Equip Rental-Regency-Nursing - -	19,231.00		0.00	19,231.00
452000-0109-23-000-0	Equip Rental-Regency-Rehab Tpy and Ancrlry - -	10,179.00		0.00	10,179.00
452000-0109-24-000-0	Equip Rental-Regency-Respiratory - -	20,703.00		0.00	20,703.00
Subtotal [5L] Other		180,018.00		0.00	180,018.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,103,554.00		0.00	1,103,554.00
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0109-25-000-0	Gas-Regency-Property - -	78,350.00		0.00	78,350.00
Subtotal [6B] Heat		78,350.00		0.00	78,350.00
Subgroup : [6C]	Light & Power				
462000-0109-25-000-0	Electric-Regency-Property - -	69,106.00		0.00	69,106.00
Subtotal [6C] Light & Power		69,106.00		0.00	69,106.00
Subgroup : [6D]	Water				
464000-0109-25-000-0	Sewer-Regency-Property - -	54,359.00		0.00	54,359.00
Subtotal [6D] Water		54,359.00		0.00	54,359.00
Subgroup : [6E]	Equipment Lease				
435210-0109-03-000-0	IT Rental-Regency-Administration	41,039.00		0.00	41,039.00
452000-0109-04-000-0	Equip Rental-Regency-Fiscal Operations - -	7,352.00		0.00	7,352.00
520100-0109-03-000-0	Auto Lease Expense-Regency-Administration - -	6,019.00		0.00	6,019.00
Subtotal [6E] Equipment Lease		54,410.00		0.00	54,410.00
Subgroup : [6F]	Other				
410000-0109-08-000-0	Supplies-Regency-Maintenance - -	21,546.00		0.00	21,546.00
410019-0109-08-000-0	Supplies COVID19 - Regency	261.00		0.00	261.00
440000-0109-08-000-0	Purch Services-Regency-Maintenance - -	64,147.00		0.00	64,147.00
440001-0109-08-000-0	Ground Services-Regency-Maintenance - -	21,936.00		0.00	21,936.00
442000-0109-08-000-0	Pest Control-Regency-Maintenance - -	3,430.00		0.00	3,430.00
443000-0109-08-000-0	Carting-Regency-Maintenance - -	32,626.00		0.00	32,626.00
Subtotal [6F] Other		143,946.00		0.00	143,946.00
Subgroup : [7D]	Movable Equipment				
486000-0109-25-000-0	Dep Exp - Moveable Equip-Regency-Property - -	61,839.00		0.00	61,839.00
Subtotal [7D] Movable Equipment		61,839.00		0.00	61,839.00
Subgroup : [8C]	Leasehold Improvements				
484000-0109-25-000-0	Dep Exp - LHI-Regency-Property - -	68,888.00		0.00	68,888.00
Subtotal [8C] Leasehold Improvements		68,888.00		0.00	68,888.00
Subgroup : [9]	Rental Payments				
471000-0109-25-000-0	Rent-Regency-Property - -	1,128,000.00		0.00	1,128,000.00
Subtotal [9] Rental Payments		1,128,000.00		0.00	1,128,000.00
Subgroup : [10C]	Personal property taxes				
472000-0109-25-000-0	Personal Property Taxes-Regency-Property - -	14,232.00		0.00	14,232.00
Subtotal [10C] Personal property taxes		14,232.00		0.00	14,232.00
Total [22] Maintenance and Property		1,673,130.00		0.00	1,673,130.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
476000-0109-25-000-0	Interest on Notes Payable-Regency-Property - -	264.00		0.00	264.00
503100-0109-03-000-0	Interest-Regency-Administration - -	1,785.00		0.00	1,785.00
503130-0109-03-000-0	Interest on Computer Loan-Regency-Administrati	4,906.00		0.00	4,906.00
Subtotal [12D] Other Interest Expense		6,955.00		0.00	6,955.00
Subgroup : [14B]	Insurance of Automobiles				
511000-0109-03-000-0	Auto Ins-Regency-Administration - -	1,619.00		0.00	1,619.00
Subtotal [14B] Insurance of Automobiles		1,619.00		0.00	1,619.00
Subgroup : [14C1]	Umbrella				
512000-0109-03-000-0	Umbrella Ins-Regency-Administration - -	14,576.00		0.00	14,576.00
Subtotal [14C1] Umbrella		14,576.00		0.00	14,576.00
Subgroup : [14C3]	Other				
510000-0109-03-000-0	Liability Ins-Regency-Administration - -	84,821.00		0.00	84,821.00
513000-0109-03-000-0	Crime Ins-Regency-Administration - -	5,243.00		0.00	5,243.00
Subtotal [14C3] Other		90,064.00		0.00	90,064.00
Total [27] Interest and Insurance		113,214.00		0.00	113,214.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
311000-0109-00-000-0	Medicaid Room & Board-Regency	(11,696,990.00)		0.00	(11,696,990.00)
Subtotal [1A] Medicaid Residents (CT only)		(11,696,990.00)		0.00	(11,696,990.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0109-00-000-0	Medicaid Room & Board Contra-Regency	5,109,479.00		0.00	5,109,479.00
313005-0109-00-000-0	Medicaid Contra Other-Regency	59,734.00		0.00	59,734.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Subtotal [1B] Medicaid room and board contractual allowance		5,169,213.00		0.00	5,169,213.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
321000-0109-00-000-0	Medicare Pt A Room & Board-Regency	(2,675,290.00)		0.00	(2,675,290.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,675,290.00)		0.00	(2,675,290.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0109-00-000-0	Medicare Pt A R and B Contra-Regency	2,135,880.00		0.00	2,135,880.00
323005-0109-00-000-0	Medicare Pt A Contra Other-Regency	209,858.00		0.00	209,858.00
328000-0109-00-000-0	Medicare Pt A Sequestration-Regency	39,718.00		0.00	39,718.00
Subtotal [3B] Medicare room and board contractual allowance		2,385,456.00		0.00	2,385,456.00
Subgroup : [4A]	Private-pay residents and other				
303100-0109-00-000-0	Hospice Revenue-Regency	(600,030.00)		0.00	(600,030.00)
341000-0109-00-000-0	Private Room & Board-Regency	(2,918,315.00)		0.00	(2,918,315.00)
351000-0109-00-000-0	Comm Ins Room & Board-Regency	(266,955.00)		0.00	(266,955.00)
371000-0109-00-000-0	Mgd Medicare Room and Board----	(2,325,220.00)		0.00	(2,325,220.00)
Subtotal [4A] Private-pay residents and other		(6,110,520.00)		0.00	(6,110,520.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303700-0109-00-000-0	Hospice C/A-Regency	261,225.00		0.00	261,225.00
341005-0109-00-000-0	Private Room & Board Contra-Regency	118,727.00		0.00	118,727.00
351005-0109-00-000-0	Comm Ins Room & Board Contra-Regency	61,849.00		0.00	61,849.00
353005-0109-00-000-0	Comm Ins Contra Other-Regency	41,850.00		0.00	41,850.00
371005-0109-00-000-0	Mgd Medicare Room & Board Contra	381,410.00		0.00	381,410.00
373005-0109-00-000-0	Mgd Medicare Contra Other	137,631.00		0.00	137,631.00
Subtotal [4B] Private-pay room and board contractual allowance		1,002,692.00		0.00	1,002,692.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0109-00-000-0	Medicare Pt A Pharmacy-Regency	(221,338.00)		0.00	(221,338.00)
Subtotal [5A] Prescription Drugs - Medicare		(221,338.00)		0.00	(221,338.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0109-00-000-0	Medicare Pt A Pharmacy Contra-Regency	259,164.00		0.00	259,164.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		259,164.00		0.00	259,164.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
314100-0109-00-000-0	Medicaid Pharmacy-Regency	(24,062.00)		0.00	(24,062.00)
354100-0109-00-000-0	Comm Ins Pharmacy-Regency	(27,940.00)		0.00	(27,940.00)
374100-0109-00-000-0	Mgd Medicare Pharmacy	(171,837.00)		0.00	(171,837.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(223,839.00)		0.00	(223,839.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
314105-0109-00-000-0	Medicaid Pharmacy Contra-Regency	24,062.00		0.00	24,062.00
344105-0109-00-000-0	Private Pharmacy Contra-Regency	(5.00)		0.00	(5.00)
354105-0109-00-000-0	Comm Ins Pharmacy Contra-Regency	36,806.00		0.00	36,806.00
374105-0109-00-000-0	Mgd Medicare Pharmacy Contra	175,839.00		0.00	175,839.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		236,702.00		0.00	236,702.00
Subgroup : [6C]	Medical Supplies - Non-medicare				
314900-0109-00-000-0	Medicaid Specialty Beds-Regency	(16,523.00)		0.00	(16,523.00)
354900-0109-00-000-0	Comm Ins Specialty Beds-Regency	(9,173.00)		0.00	(9,173.00)
374900-0109-00-000-0	Mgd Medicare Specialty Beds	(1,032.00)		0.00	(1,032.00)
Subtotal [6C] Medical Supplies - Non-medicare		(26,728.00)		0.00	(26,728.00)
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0109-00-000-0	Medicare Pt A PT-Regency	(311,739.00)		0.00	(311,739.00)
324900-0109-00-000-0	Medicare Pt A Specialty Beds-Regency	(8,823.00)		0.00	(8,823.00)
334300-0109-00-000-0	Medicare Pt B PT-Regency	(28,384.00)		0.00	(28,384.00)
Subtotal [7A] Physical Therapy - Medicare		(348,946.00)		0.00	(348,946.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321006-0109-00-000-0	Medicare A PT Contra-Regency	(533,049.00)		0.00	(533,049.00)
324305-0109-00-000-0	Medicare Pt A PT Contra-Regency	311,739.00		0.00	311,739.00
334305-0109-00-000-0	Medicare Pt B PT Contra-Regency	5,035.00		0.00	5,035.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(216,275.00)		0.00	(216,275.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304100-0109-00-000-0	Hospice Pharmacy	(588.00)		0.00	(588.00)
304300-0109-00-000-0	Hospice PT-Regency	(176.00)		0.00	(176.00)
314300-0109-00-000-0	Medicaid PT-Regency	(9,171.00)		0.00	(9,171.00)
337300-0109-00-000-0	Mgd Medicare Pt B PT-Regency	(11,924.00)		0.00	(11,924.00)
337305-0109-00-000-0	Mgd Medicare Pt B PT Contra-Regency	(477.00)		0.00	(477.00)
344300-0109-00-000-0	Private PT-Regency	(7,622.00)		0.00	(7,622.00)
354300-0109-00-000-0	Comm Ins PT-Regency	(31,811.00)		0.00	(31,811.00)
374300-0109-00-000-0	Mgd Medicare PT	(247,025.00)		0.00	(247,025.00)
378100-0109-00-000-0	Medicare Mgd Care Pt B PT-Regency	(34,401.00)		0.00	(34,401.00)
Subtotal [7C] Physical Therapy - Non-medicare		(343,195.00)		0.00	(343,195.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
304105-0109-00-000-0	Hospice Pharmacy Contra	588.00		0.00	588.00
304305-0109-00-000-0	Hospice PT Contra-Regency	47.00		0.00	47.00
314305-0109-00-000-0	Medicaid PT Contra-Regency	9,171.00		0.00	9,171.00
334405-0109-00-000-0	Medicare Pt B ST Contra-Regency	2.00		0.00	2.00
354305-0109-00-000-0	Comm Ins PT Contra-Regency	31,811.00		0.00	31,811.00
354405-0109-00-000-0	Comm Ins ST Contra-Regency	5,426.00		0.00	5,426.00
371006-0109-00-000-0	Mgd Medicare PT Contra-Regency	(621.00)		0.00	(621.00)
374305-0109-00-000-0	Mgd Medicare PT Contra	247,025.00		0.00	247,025.00
378105-0109-00-000-0	Medicare Mgd Pt B PT Contra-Regency	(5,470.00)		0.00	(5,470.00)
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		287,979.00		0.00	287,979.00
Subgroup : [8A]	Speech Therapy - Medicare				

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
324400-0109-00-000-0	Medicare Pt A ST-Regency	(75,684.00)		0.00	(75,684.00)
334400-0109-00-000-0	Medicare Pt B ST-Regency	(17,016.00)		0.00	(17,016.00)
Subtotal [8A] Speech Therapy - Medicare		(92,700.00)		0.00	(92,700.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
321008-0109-00-000-0	Medicare A ST Contra-Regency	(215,975.00)		0.00	(215,975.00)
324405-0109-00-000-0	Medicare Pt A ST Contra-Regency	75,684.00		0.00	75,684.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(140,291.00)		0.00	(140,291.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
304400-0109-00-000-0	Hospice ST	(286.00)		0.00	(286.00)
314400-0109-00-000-0	Medicaid ST-Regency	(8,589.00)		0.00	(8,589.00)
337400-0109-00-000-0	Mgd Medicare Pt B ST-Regency	(5,139.00)		0.00	(5,139.00)
337405-0109-00-000-0	Mgd Medicare Pt B ST Contra-Regency	262.00		0.00	262.00
344400-0109-00-000-0	Private ST-Regency	(2,254.00)		0.00	(2,254.00)
354400-0109-00-000-0	Comm Ins ST-Regency	(5,426.00)		0.00	(5,426.00)
374400-0109-00-000-0	Mgd Medicare ST	(56,323.00)		0.00	(56,323.00)
378120-0109-00-000-0	Medicare Mgd Care Pt B ST-Regency	(26,875.00)		0.00	(26,875.00)
Subtotal [8C] Speech Therapy - Non-medicare		(104,630.00)		0.00	(104,630.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
304405-0109-00-000-0	Hospice ST Contra	95.00		0.00	95.00
314405-0109-00-000-0	Medicaid ST Contra-Regency	8,589.00		0.00	8,589.00
371008-0109-00-000-0	Mgd Medicare ST Contra-Regency	(104.00)		0.00	(104.00)
374405-0109-00-000-0	Mgd Medicare ST Contra	56,323.00		0.00	56,323.00
378125-0109-00-000-0	Medicare Mgd Pt B STContra-Regency	3,735.00		0.00	3,735.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		68,638.00		0.00	68,638.00
Subgroup : [9A]	Occupational Therapy - Medicare				
324800-0109-00-000-0	Medicare Pt A OT-Regency	(317,770.00)		0.00	(317,770.00)
334800-0109-00-000-0	Medicare Pt B OT-Regency	(28,886.00)		0.00	(28,886.00)
Subtotal [9A] Occupational Therapy - Medicare		(346,656.00)		0.00	(346,656.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
321007-0109-00-000-0	Medicare A OT Contra-Regency	(494,906.00)		0.00	(494,906.00)
324805-0109-00-000-0	Medicare Pt A OT Contra-Regency	317,770.00		0.00	317,770.00
334805-0109-00-000-0	Medicare Pt B OT Contra-Regency	5,045.00		0.00	5,045.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(172,091.00)		0.00	(172,091.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
304800-0109-00-000-0	Hospice OT-Regency	(607.00)		0.00	(607.00)
314800-0109-00-000-0	Medicaid OT-Regency	(10,778.00)		0.00	(10,778.00)
337800-0109-00-000-0	Mgd Medicare Pt B OT-Regency	(13,712.00)		0.00	(13,712.00)
337805-0109-00-000-0	Mgd Medicare Pt B OT Contra-Regency	320.00		0.00	320.00
344800-0109-00-000-0	Private OT-Regency	(5,492.00)		0.00	(5,492.00)
354800-0109-00-000-0	Comm Ins OT-Regency	(32,689.00)		0.00	(32,689.00)
374800-0109-00-000-0	Mgd Medicare OT	(250,152.00)		0.00	(250,152.00)
378130-0109-00-000-0	Medicare Mgd Care Pt B OT-Regency	(19,821.00)		0.00	(19,821.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(332,931.00)		0.00	(332,931.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
304805-0109-00-000-0	Hospice OT Contra---	318.00		0.00	318.00
314805-0109-00-000-0	Medicaid OT Contra-Regency	10,778.00		0.00	10,778.00
354805-0109-00-000-0	Comm Ins OT Contra-Regency	32,689.00		0.00	32,689.00
371007-0109-00-000-0	Mgd Medicare OT Contra-Regency	(586.00)		0.00	(586.00)
374805-0109-00-000-0	Mgd Medicare OT Contra	250,152.00		0.00	250,152.00
378135-0109-00-000-0	Medicare Mgd Pt B OT Contra-Regency	(1,379.00)		0.00	(1,379.00)
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		291,972.00		0.00	291,972.00
Subgroup : [10A]	Other - Medicare				
321009-0109-00-000-0	Medicare A NTA Contra-Regency	(739,937.00)		0.00	(739,937.00)
321010-0109-00-000-0	Medicare A Nsng Comp Contra-Regency	(1,060,701.00)		0.00	(1,060,701.00)
324000-0109-00-000-0	Medicare Pt A Ambulance-Regency	(36,965.00)		0.00	(36,965.00)
324500-0109-00-000-0	Medicare Pt A IV Therapy-Regency	(37,826.00)		0.00	(37,826.00)
324600-0109-00-000-0	Medicare Pt A Lab-Regency	(140,030.00)		0.00	(140,030.00)
325000-0109-00-000-0	Medicare Pt A X-Ray-Regency	(24,040.00)		0.00	(24,040.00)
338000-0109-00-000-0	Medicare Pt B Prior Period-Regency	565.00		0.00	565.00
Subtotal [10A] Other - Medicare		(2,038,934.00)		0.00	(2,038,934.00)
Subgroup : [10B]	Other - Non-medicare				
303005-0109-00-000-0	Hospice Contra Other	618.00		0.00	618.00
304600-0109-00-000-0	Hospice Lab	(618.00)		0.00	(618.00)
314600-0109-00-000-0	Medicaid Lab-Regency	(43,118.00)		0.00	(43,118.00)
315000-0109-00-000-0	Medicaid X-Ray-Regency	(93.00)		0.00	(93.00)
329000-0109-00-000-0	Medicare Pt A Settlement-Regency	2,683.00		0.00	2,683.00
335700-0109-00-000-0	Medicare Pt B Flu/Pneumonia-Regency	(482.00)		0.00	(482.00)
344205-0109-00-000-0	Pvt Chargeable Med Supp Contra-Regency	81.00		0.00	81.00
344600-0109-00-000-0	Private Lab-Regency	(81.00)		0.00	(81.00)
354500-0109-00-000-0	Comm Ins IV Therapy-Regency	(11,129.00)		0.00	(11,129.00)
354600-0109-00-000-0	Comm Ins Lab-Regency	(31,019.00)		0.00	(31,019.00)
355000-0109-00-000-0	Comm Ins X-Ray-Regency	(1,658.00)		0.00	(1,658.00)
371009-0109-00-000-0	Mgd Medicare NTA Contra-Regency	(774.00)		0.00	(774.00)
371010-0109-00-000-0	Mgd Medicare Nsng Comp Contra-Regency	(954.00)		0.00	(954.00)
374000-0109-00-000-0	Mgd Medicare Ambulance	(2,911.00)		0.00	(2,911.00)
374500-0109-00-000-0	Mgd Medicare IV Therapy	(4,293.00)		0.00	(4,293.00)
374600-0109-00-000-0	Mgd Medicare Lab	(113,035.00)		0.00	(113,035.00)
375000-0109-00-000-0	Mgd Medicare X-Ray	(20,372.00)		0.00	(20,372.00)
375700-0109-00-000-0	Mgd Medicare Flu/Pneumonia	(858.00)		0.00	(858.00)
378000-0109-00-000-0	Mgd Medicare Prior Period	6,560.00		0.00	6,560.00
Subtotal [10B] Other - Non-medicare		(221,453.00)		0.00	(221,453.00)
Subgroup : [15]	Interest Income				

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
391100-0109-00-000-0	Interest Income-Regency	(836.00)		0.00	(836.00)
Subtotal [15] Interest Income		(836.00)		0.00	(836.00)
Subgroup : [18]	Other Revenue				
391500-0109-00-000-0	Misc. Other Income-Regency	(469,270.00)		0.00	(469,270.00)
541050-0109-03-000-0	Prior Period Expense-Regency- -	(11,283.00)		0.00	(11,283.00)
Subtotal [18] Other Revenue		(480,553.00)		0.00	(480,553.00)
Total [30] Statement of Revenue		(16,092,380.00)		0.00	(16,092,380.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
101000-0109-00-000-0	Cash - Operating-Regency	815,701.00		0.00	815,701.00
102000-0109-00-000-0	Cash - Payroll-Regency	6,368.00		0.00	6,368.00
104000-0109-00-000-0	Cash Savings-Regency	1,697,967.00		0.00	1,697,967.00
105000-0109-00-000-0	Cash Savings Patients-Regency	84,485.00		0.00	84,485.00
106000-0109-00-000-0	Petty Cash-Regency	1,000.00		0.00	1,000.00
106100-0109-00-000-0	Petty Cash Res Funds-Regency	500.00		0.00	500.00
107000-0109-00-000-0	Resident Refunds-Regency	11,704.00		0.00	11,704.00
Subtotal [A1] Cash		2,617,725.00		0.00	2,617,725.00
Subgroup : [A2]	Resident Accounts Receivable				
110000-0109-00-000-0	Accounts Receivable-Regency	269,526.00		0.00	269,526.00
111000-0109-00-000-0	A/R Private-Regency	193,896.00		0.00	193,896.00
111200-0109-00-000-0	A/R Comm Ins-Regency	(18,599.00)		0.00	(18,599.00)
111300-0109-00-000-0	AR Hospice-Regency	33,704.00		0.00	33,704.00
111400-0109-00-000-0	A/R Mgd Medicare	233,802.00		0.00	233,802.00
112000-0109-00-000-0	A/R Medicare Pt A-Regency	551,057.00		0.00	551,057.00
112500-0109-00-000-0	A/R Medicare Pt B-Regency	18,993.00		0.00	18,993.00
113000-0109-00-000-0	A/R Medicaid-Regency	764,709.00		0.00	764,709.00
114000-0109-00-000-0	A/R Patient Ptpicipation-Regency	57,638.00		0.00	57,638.00
116100-0109-00-000-0	Medicare Co-Ins Bad Debt-Regency	(1,042.00)		0.00	(1,042.00)
116200-0109-00-000-0	Allowance for Doubtful Accounts-Regency	(331,564.00)		0.00	(331,564.00)
Subtotal [A2] Resident Accounts Receivable		1,772,120.00		0.00	1,772,120.00
Subgroup : [A3]	Other Accounts Receivable				
141600-0109-00-000-0	Due from Related-Regency	832,820.00		0.00	832,820.00
Subtotal [A3] Other Accounts Receivable		832,820.00		0.00	832,820.00
Subgroup : [A4]	Inventories				
130000-0109-00-000-0	Inventory-Regency	26,914.00		0.00	26,914.00
Subtotal [A4] Inventories		26,914.00		0.00	26,914.00
Subgroup : [A5]	Prepaid Expenses				
121400-0109-00-000-0	Prepaid Workers Comp-Regency	17,649.00		0.00	17,649.00
122200-0109-00-000-0	Prepaid Gen. Ins-Regency	28,356.00		0.00	28,356.00
129000-0109-00-000-0	Prepaid Expense Other-Regency	9,134.00		0.00	9,134.00
129110-0109-00-000-0	Prepaid Personal Property Taxes-Regency	3,288.00		0.00	3,288.00
129300-0109-00-000-0	Prepaid Mgmt Assets-Regency	20,182.00		0.00	20,182.00
Subtotal [A5] Prepaid Expenses		78,609.00		0.00	78,609.00
Subgroup : [A8]	Other Current Assets				
129200-0109-00-000-0	Prepaid Corp Taxes-Regency	130,991.00		0.00	130,991.00
129900-0109-00-000-0	CT PET Deferred Tax-Regency	36,845.00		0.00	36,845.00
Subtotal [A8] Other Current Assets		167,836.00		0.00	167,836.00
Subgroup : [B1]	Land				
151000-0109-00-000-0	Land-Regency	13,000.00		0.00	13,000.00
Subtotal [B1] Land		13,000.00		0.00	13,000.00
Subgroup : [B4]	Leasehold Improvements				
154000-0109-00-000-0	Leasehold Improvement-Regency	1,173,288.00		0.00	1,173,288.00
164000-0109-00-000-0	Accum Amort - LHI-Regency	(755,404.00)		0.00	(755,404.00)
Subtotal [B4] Leasehold Improvements		417,884.00		0.00	417,884.00
Subgroup : [B6]	Movable Equipment				
156000-0109-00-000-0	Moveable Equip-Regency	798,181.00		0.00	798,181.00
166000-0109-00-000-0	Accum Dep - Moveable Equip-Regency	(587,338.00)		0.00	(587,338.00)
Subtotal [B6] Movable Equipment		210,843.00		0.00	210,843.00
Subgroup : [D7]	Other Assets				
145000-0109-00-000-0	Security Deposits-Regency	12,500.00		0.00	12,500.00
Subtotal [D7] Other Assets		12,500.00		0.00	12,500.00
Total [31-32] Assets		6,150,251.00		0.00	6,150,251.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
210000-0109-00-000-0	Accounts Payable-Regency	(588,888.00)		0.00	(588,888.00)
Subtotal [A1] Trade Accounts Payable		(588,888.00)		0.00	(588,888.00)
Subgroup : [A3]	Loans Payable for Equipment				
211401-0109-00-000-0	Equipment Obligation ST 1-Regency	(16,630.00)		0.00	(16,630.00)
Subtotal [A3] Loans Payable for Equipment		(16,630.00)		0.00	(16,630.00)
Subgroup : [A4]	Accrued Payroll				
250100-0109-00-000-0	Accrued Payroll-Regency	(412,025.00)		0.00	(412,025.00)
Subtotal [A4] Accrued Payroll		(412,025.00)		0.00	(412,025.00)
Subgroup : [A12]	Other Current Liabilities				
220200-0109-00-000-0	Unclaimed ADP checks-Regency	(10,214.00)		0.00	(10,214.00)
221700-0109-00-000-0	Due to Medicaid-Regency	(205,996.00)		0.00	(205,996.00)
221760-0109-00-000-0	Deferred Revenue Rcf-Regency	(799,488.00)		0.00	(799,488.00)
226200-0109-00-000-0	Patients Fund-Regency	(84,485.00)		0.00	(84,485.00)

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

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

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

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



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

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: