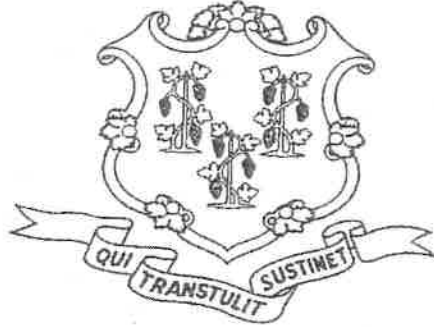


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

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 10/1/2021	Report for Year Ending 9/30/2022

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

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

General Information

Name of Facility (as licensed) Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2022	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Regency House of Wallingford, Inc. [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Regency House of Wallingford, Inc.		Period Covered: From 10/1/2021	To 9/30/2022
Address of Facility 181 East Main Street, Wallingford, CT 06492			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/8/2023
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 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Regency House of Wallingford, Inc.		Address (No. & Street, City, State, Zip) 181 East Main Street, Wallingford, CT 06492		
License Numbers:	CCNH 2072-C	RHNS	(Specify)	Medicare Provider No. 07-5261
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
N/A				
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 9/30/2022	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	33.75	
B. Bokow	722 Almont Road Far Rockaway, NY 11691	Secretary	10	
A. Zitter	9 Dogwood Lane Lawrence, NY 11559	Director	22.5	
MJO FAMILY TRUST	181 Wildacare Ave Lawrence, NY 11559	Trustee	33.75	
Names of Stockholders Owning at Least 10% of Shares				
M.J. Ostreicher	181 Wildacare Ave Lawrence, NY 11559	President	33.75	
B. Bokow	722 Almont Road Far Rockaway, NY 11691	Secretary	10	
A. Zitter	9 Dogwood Lane Lawrence, NY 11559	Director	22.5	
MJO FAMILY TRUST	181 Wildacare Ave Lawrence, NY 11559	Trustee	33.75	

General Information and Questionnaire Related Parties*

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2022	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	Pg. 16 / M12	16,051	16,051
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	Pg. 27 / Line 12d	3,116	3,116
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	Pg 16 / Line m12	617,114	617,114
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	Pg 16 / Line m12	1,759	1,759
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	Pg 16 / Line m12	18,900	18,900
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	Various	840,193	791,307
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>	Pg 20 / Line 5f	30,790	27,516
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	Various	605,909	565,012
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>	Various	2,625,142	2,625,142

* 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 Nursing & Rehab		License No. 2072-C	Report for Year Ended 9/30/2022		Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No	%**		
National HealthCare Associates-Aetha	850 Silas Deane Hwy Weathersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	774,733
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	28,003
WALLINGFORD REALTY CO	20 EAST SUNRISE HIGHWAY VALLEY STREAM NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	1,081,111
PREFERRED PROFESSIONAL SERVICES	850 Silas Deane Hwy, Weathersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	740,445
Marlborough Health Care Center, Inc.	85 State Harbor Road, Marlborough CT, 06447	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Maintenance EE	850

* 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
Accounting Basis

Name of Facility Regency House of Wallingford, Inc	License No. 2072-C	Report for Year Ended 9/30/2022	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, 8th Floor, New Haven, CT 06511		
2 MARTIN FRIEDMAN CPA		2600 NOSTRAND AVE. BROOKLYN, NY 11210		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1		Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	34,620
2		EE RETENTION CREDIT	\$	6,000
3			\$	
4			\$	
			Charge for Services Provided	
			\$	40,620
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 MURTHA CULLINA			203-772-7700	
2 Jackson Lewis			631-247-0404	
3 GOLDMAN GRUDER & WOOD			203-899-8900	
4 Various Conservators			Various	
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 265 Church St New Haven, CT 06510				
2 58 SOUTH SERVICE RD SUITE 250, MELVILLE NY 11747				
3 200 CONNECTICUT AVENUE NORWALK CT 06854				
4 Various				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1		GENERAL HEALTH CARE REGULATORY REGARDING ADMISSIONS	\$	164
2		UNION SIDE LETTERS FOR STAFF INCREASES	\$	923
3		COLLECTIONS (Disallowed on Pg 28)	\$	49,985
4		Conservatorship Court Filing Fee (Disallowed on Pg 28)	\$	945
5			\$	
			Charge for Services Provided	
			\$	52,017
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.	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Report for Year Ended 9/30/2022			Page 8	of 37			
					License No. 2072-C					Period 7/1 Thru 9/30		
					Total CCNH Level	Total RHNS Level	Total (Specify)			Total	CCNH	RHNS
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	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	118	118			118							
B. As of midnight of THIS report period	119	119						119				
3. Total Number of Days Care Provided During Period												
A. Medicare	5,092	5,092			3,955			1,137	1,137			
B. Medicaid (Conn.)	29,096	29,096			21,312			7,784	7,784			
C. Medicaid (other states)												
D. Private Pay	6,832	6,832			5,439			1,393	1,393			
E. State SSI for RCH												
F. Other (Specify) Hospice / Managed Care / Com	4,024	4,024			2,996			1,028	1,028			
G. Total Care Days During Period (3A thru F)	45,044	45,044			33,702			11,342	11,342			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	85	85			85							
B. Other Bed Reserve Days	71	71			66			5	5			
5. Total Resident Days (3G + 4A + 4B)	45,200	45,200			33,853			11,347	11,347			

Schedule of Resident Statistics (Cont'd)

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C			Report for Year Ended 9/30/2022			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	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	20		81		18								
Per Diem Rate													
a. One bed rm.	Various		328.76		590.00								
b. Two bed rms.	Various		328.76		550.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								2,073	2,073				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								38	38				
C. Other								12,951	12,951				
D. Total Physical Therapy Treatments								15,062	15,062				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								672	672				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								1,879	1,879				
D. Total Speech Therapy Treatments								2,551	2,551				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,598	1,598				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								12,992	12,992				
D. Total Occupational Therapy Treatments								14,590	14,590				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Regency House of Wallingford, Inc.	2072-C	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	24,924	53				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	189,461	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	257,922	11,444				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	94,490	2,088				
c. Dietary Workers	470,984	24,478				
6. Housekeeping Service						
a. Head Housekeeper	63,423	2,096				
b. Other Housekeeping Workers	387,425	22,919				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	82,560	2,768				
b. Other Maintenance Workers	21,767	1,108				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	340,672	5,566				
b. RN						
1. Direct Care	842,471	17,431				
2. Administrative**	264,085	7,607				
c. LPN						
1. Direct Care	1,432,411	44,967				
2. Administrative**						
d. Aides and Attendants	1,836,827	87,876				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	165,843	7,923				
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	176,396	5,222				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	187,834	4,208				
<i>A-13. Total Salary Expenditures</i>	6,839,495	249,834				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Regency House of Wallingford, Inc.		2072-C		9/30/2022		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Marvin J Ostreicher	24,924		Non Discriminatory	Supervises Operations, Deals with DNS	53	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	38.75	72	5.41	44.16
Belair	45.50	102	7.67	53.17
Bethel	37.25	161	12.10	49.35
Bloomfield	54.75	120	9.02	63.77
Brattleboro	38.75	80	6.01	44.76
Brentwood	40.75	78	5.86	46.61
Brewer	39.75	111	8.34	48.09
Bristol	37.75	132	9.92	47.67
Cambridge	42.75	160	12.03	54.78
Catskill	37.75	136	10.22	47.97
Colony	47.75	92	6.92	54.67
Country	51.75	111	8.34	60.09
Dover	47.50	112	8.42	55.92
Eastside	44.50	69	5.19	49.69
Eliot	47.00	114	8.57	55.57
Glen Falls	38.00	120	9.02	47.02
Hebrew Home	63.75	257	19.32	83.07
Huntington	40.50	320	24.05	64.55
Kennebunk	46.25	78	5.86	52.11
Ludlowe	37.00	144	10.82	47.82
Maple View	56.75	120	9.02	65.77
Marlborough	40.25	120	9.02	49.27
Maywood	42.00	120	9.02	51.02
Milford	42.50	120	9.02	51.52
Newton Wellseley	49.75	110	8.27	58.02
Norway	41.75	70	5.26	47.01
Poughkeepsie	42.00	200	15.03	57.03
Regency	43.50	130	9.77	53.27
Reservoir	45.75	144	10.82	56.57
Riverside	61.75	345	25.93	87.68
Rutland	41.50	125	9.40	50.90
Sachem	50.00	111	8.34	58.34
Sands Point	48.50	180	13.53	62.03
Utica	45.75	117	8.79	54.54
Village Crest	42.00	95	7.14	49.14
Water's Edge	42.50	150	11.28	53.78
Westgate	44.50	104	7.82	52.32
Winship	45.75	72	5.41	51.16
Vacation	328.00			
Sick	0.00			
Personal	0.00			
Holiday	48.00			
Total	2080.25	5,002	376	2,080.25

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

Name of Facility (as licensed) Regency House of Wallingford, Inc.		License No. 2072-C		Report for Year Ended 9/30/2022		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
David Bond	189,461		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	9/30/2022	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	36,531	845				
2. Dentist	7,083	480				
3. Pharmacist	19,078	191				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	371,914	7,293				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,480	105				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	115,668	16,259				
b. Other						
10. Occupational Therapist						
a. Resident Care	360,225	6,115				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	207,735	2,853				
2. Administrative***						
b. LPN						
1. Direct Care	784,370	13,215				
2. Administrative***						
c. Aides	1,060,958	31,767				
d. Other						
12. Other (Specify) See Attached Schedule	47,297	473				
B-13 Total Fees Paid in Lieu of Salaries	3,059,339	79,596				

* 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 9/30/2022	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 checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT and ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Garumuni Desilva, M.D. - 15 Also Dr. Woodbridge, CT 06525	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HEARTCARE ASSOC OF CT LLC 2200 WHITNEY Ave Hamden, CT 06518	Cardiovascular Specialist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics - PO Box 484 Avon CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Services 850 Silas Deane Hwy Wethersfield CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
INTELYCARE INC PO BOX 200413 PITTSBURGH PA 15262	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
JP AMERICAN STAFFING & HEALTH SERVICES LLC, 1825 Barnum Ave, Stratford,	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
FIVE STAR CARE 410 MEVILLE AVE LAKEWOOD NY 08701	Contract LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
WORLDWIDE STAFFING, 175 Dwight Rd #202, Longmeadow, MA 01106	Contract LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MAS MEDICAL STAFFING PO BOX 4473 HOUSTON TX 77210	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SHG TEMP STAFFING,LLC 626 SHEEPSHEAD BAY RD BROOKLYN NY	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* 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	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 222,972	222,972		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 57,651	57,651		
4. Social Security (F.I.C.A.)	\$ 523,005	523,005		
5. Health Insurance	\$ 774,733	774,733		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 158,378	158,378		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 6,196	6,196		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 182,259	182,259		
d. Accounting and Auditing	\$ 40,620	40,620		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 52,017	52,017		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 33,983	33,983		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 42,595	42,595		
2. Cellular Phones	\$ 1,852	1,852		
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*	\$ 84,259	84,259		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 752,788	752,788		
Subtotal	\$ 2,933,308	2,933,308		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,933,308	2,933,308		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 6,101	6,101			
3. Gifts to Staff and Residents	\$ 55,435	55,435			
4. Employee Travel	\$ 1,045	1,045			
5. Education Expenses Related to Seminars and Conventions	\$ 17,118	17,118			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 708	708			
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	\$ 25,732	25,732			
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	\$ 3,905	3,905			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,901	8,901			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 606	606			
9. Subscriptions	\$ 2,584	2,584			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 150,189	150,189			
12. Administrative Management Services**	\$ 653,824	653,824			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 58,627	58,627			
C-14 Total Administrative & General Expenditures	\$ 3,918,083	3,918,083			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 22,269		
Marketing Supplies (Disallowed on Pg 28)	3,463		
Total Other Advertising	\$ 25,732	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 8,901		
Total Dues	\$ 8,901	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits-Regency-Administration	\$ 2,110		
Penalties-Regency-Administration (Disallowed on Pg 28a)	9,750		
Bank Charges-Regency-Administration	36,092		
Misc Expense-Regency-Administration (Disallowed on Pg 28a)	4,475		
Prior Period Expense-Regency-Administration (Disallowed on Pg 28a)	6,200		
Total Other Administrative and General	\$ 58,627	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2022	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	653,824	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	9/30/2022		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 393,169	393,169			
2.	Non-Food Supplies	\$ 36,251	36,251			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 10,165	10,165			
c. Other (Specify) _____ Dietary Equipment Rental		\$ 1,764	1,764			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 441,349	441,349			
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 9/30/2022	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. \$	229	229	
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)		\$	187,530	187,530	
c. Other (Specify) Other Laundry Supplies / Diapers		\$	53,861	53,861	
3D. Total Laundry Expenditures (3a + b + c)		\$	241,620	241,620	
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	9/30/2022		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. \$	39,109	39,109		
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)		\$ 39,109	39,109		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$	556,431	556,431		
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	19,109	19,109		
c.	Medical and Therapeutic Supplies	\$	167,089	167,089		
d.	Ambulance/Limousine***	\$	9,012	9,012		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	5,272	5,272		
f.	X-rays and Related Radiological Procedures***	\$	33,140	33,140		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	103,550	103,550		
i.	Recreation	\$	51,996	51,996		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	135,394	135,394		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 1,080,993	1,080,993		

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

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

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

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

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2022	Page of 21 37				
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
ADM Environmental Group	1370 Coney Island Ave. Brooklyn, NY 11230	N/A	Waste Services/Monthly Recycling Services	25,566			22	6f
ADP	P.O. Box 842875 Boston, MA 02284	N/A	Payroll Service	16,488			16	m11
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	N/A	HVAC	52,616			22	6f
Med-Apparel Services	161 S Macquesten Pkwy Mt Vernon NY 10550	N/A	LAUNDRY/LINEN	39,851			19	3b
Unitex Textile Rental	161 S Macquesten Pkwy Mt Vernon NY 10550	N/A	LAUNDRY/LINEN	147,678			19	3b
Ultimate Landscaping	45 East Main St. Wallingford, CT 06494	N/A	GROUND SERVICES	28,139			22	6f
SMARTLINX SOLUTIONS	333 Thornall St. 4th Floor Edison, NJ 08837	N/A	Time & Attendance	10,573			16	m11
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	N/A	Computer Maintenance	41,829			16	m11
KONE INC	PO BOX 22251 NEW YORK NY 10087	N/A	Elevator Maintenance	17,268			22	6f

* 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	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 105,337	105,337				
c. Light & Power	\$ 83,372	83,372				
d. Water	\$ 57,696	57,696				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 51,567	51,567				
f. Other (<i>itemize</i>)	\$ 216,508	216,508				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 514,480	514,480				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 407,026	407,026				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 64,630	64,630				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 471,656	471,656				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 66,759	66,759				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 66,759	66,759				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,081,111	1,081,111				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 14,174	14,174				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,633,700	1,633,700				

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

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Amortization Schedule*

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C		Report for Year Ended 9/30/2022			Page 24	of 37
	Date of Acquisition		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
Item	Month	Year				Length of Amortization	Cost to Be Amortized
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	1,340,344	825,439	S/L	59,708
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)	Var	Var	Various	71,670		S/L	7,051
C-4. Subtotal							
D. Total Amortization							66,759
							66,759

* Straight-line method must be used.

** Specify which of the following bases were used:

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

**Regency House Nursing & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
LEASEHOLD IMPROVEMENTS												
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,038,507	65,046	743,594	43,601	787,195	35,488	822,683	215,824
2019 Additions												
LI	Fence	10/31/2018	S/L	8	5,635	704	1,408	704	2,112	704	2,816	2,819
LI	Gas piping	11/30/2018	S/L	10	4,318	432	864	432	1,296	432	1,728	2,590
LI	Installing wall protection	11/30/2018	S/L	10	3,152	315	630	315	945	315	1,260	1,892
LI	Gutters	12/31/2018	S/L	10	2,340	234	468	234	702	234	936	1,404
LI	Wall Bumpers	12/31/2018	S/L	10	1,720	172	344	172	516	172	688	1,032
LI	Wall bumpers	3/31/2019	S/L	10	2,817	282	564	282	846	282	1,128	1,689
LI	HVAC MP581 HRUC	5/31/2019	S/L	10	2,911	291	582	291	873	291	1,164	1,747
LI	HVAC liquid line	5/31/2019	S/L	10	2,911	298	596	298	894	298	1,192	1,785
LI	HVAC ignitor	5/31/2019	S/L	10	10,261	1,026	2,052	1,026	3,078	1,026	4,104	6,157
LI	Dishwasher Fan	5/31/2019	S/L	10	2,634	263	526	263	789	263	1,052	1,582
LI	Wall bumpers	5/31/2019	S/L	10	1,583	158	316	158	474	158	632	951
LI	Wall Bumpers	6/30/2019	S/L	10	2,071	207	414	207	621	207	838	1,243
LI	Kitchen cabinets	6/30/2019	S/L	15	3,649	243	486	243	729	243	972	2,677
LI	Crash Rail	6/30/2019	S/L	10	2,115	212	424	212	636	212	848	1,267
LI	Heat Valve	7/31/2019	S/L	10	7,413	741	1,482	741	2,223	741	2,964	4,449
LI	Wall Bumpers	7/31/2019	S/L	10	1,203	120	240	120	360	120	480	723
LI	Telephone sys upgrade	8/31/2019	S/L	10	4,630	463	926	463	1,389	463	1,852	2,778
LI	Conversion to LP Gas	9/30/2019	S/L	25	18,080	723	1,446	723	2,169	723	2,892	15,188
LI	Chimney removal	9/30/2019	S/L	10	7,620	762	1,524	762	2,286	762	3,048	4,572
LI	Wall Protectors	9/30/2019	S/L	10	1,591	159	318	159	477	159	636	955
LI	Wall Protectors	9/30/2019	S/L	10	1,629	163	326	163	489	163	652	977
2020 Additions												
LI	Pump	10/31/2019	S/L	10	2,680	268	536	268	804	268	1,072	1,600
LI	Crash Rail	11/30/2019	S/L	10	2,084	208	416	208	624	208	832	1,240
LI	Wall bumpers	10/31/2019	S/L	10	1,408	141	282	141	423	141	564	846
LI	Wall bumpers	11/30/2019	S/L	10	1,606	161	322	161	483	161	643	964
LI	Wall Bumpers	12/31/2019	S/L	10	2,132	213	426	213	639	213	852	1,275
LI	Wall bumpers	1/31/2020	S/L	10	792	79	158	79	237	79	315	474
LI	Wall bumpers	2/29/2020	S/L	10	1,195	120	240	120	360	120	480	720
LI	Wall Bumpers	3/31/2020	S/L	10	2,375	238	476	238	714	238	951	1,425
LI	Alarm Valve	6/30/2020	S/L	10	4,148	415	830	415	1,245	415	1,660	2,490
LI	Communication Bridge	6/30/2020	S/L	10	4,837	484	968	484	1,452	484	1,936	2,880
LI	HVAC	7/31/2020	S/L	10	3,912	391	782	391	1,173	391	1,564	2,355
LI	Door replacements	7/31/2020	S/L	10	8,225	823	1,646	823	2,469	823	3,291	4,914
LI	Exterior Painting	9/30/2020	S/L	10	9,040	904	1,808	904	2,712	904	3,624	5,416
2021 Additions												
LI	Stabilizer on roof	10/31/2020	S/L	10	2,000	-	-	200	200	200	400	1,600
LI	Painting	10/31/2020	S/L	10	3,180	-	-	318	318	318	636	2,544
LI	Wall heaters	12/31/2020	S/L	10	3,846	-	-	385	385	385	770	3,076
LI	Gas Furnace	12/31/2020	S/L	20	11,344	-	-	473	473	567	1,040	10,304
LI	Heat Unit	1/31/2021	S/L	10	3,152	-	-	236	236	315	551	2,601
LI	Fire sprinkler	2/28/2021	S/L	10	33,394	-	-	2,226	2,226	3,339	5,565	27,829
LI	Gas Boiler	3/31/2021	S/L	10	16,649	-	-	971	971	1,665	2,636	14,013
LI	Boiler upgrade	3/31/2021	S/L	20	2,330	-	-	68	68	117	185	2,145
LI	Electronic tempering valve rep	5/31/2021	S/L	10	5,813	-	-	242	242	581	823	4,990
LI	Door replacement dining	7/31/2021	S/L	15	3,145	-	-	52	52	210	262	2,883
LI	Basement Restoration	9/30/2021	S/L	20	46,758	-	-	195	195	2,338	2,533	44,225
LI	Water Restoration	9/30/2021	S/L	20	35,445	-	-	148	148	1,772	1,920	33,525
2022 Additions												
LI	Water Heater Replacement	5/31/2022	S/L	10	56,470	-	-	-	-	5,647	5,647	50,823
LI	Passionic Phone System	2/28/2022	S/L	10	11,744	-	-	-	-	1,174	1,174	10,570
LI	Install Maple Door	9/30/2022	S/L	15	3,456	-	-	-	-	230	230	3,226
TOTAL LEASEHOLD IMPROVEMENTS					1,412,014	77,459	763,975	61,464	825,439	66,759	892,198	519,816
Building Improvements												
Bliding Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	12,210,767	-	-	-	5,017,262	407,026	5,424,288	6,786,479
TOTAL Building Improvements					12,210,767	-	-	-	5,017,262	407,026	5,424,288	6,786,479
MOVABLE EQUIPMENT												
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	710,021	55,356	575,121	48,534	623,655	27,663	651,318	58,703
2019 Additions												
MME	80 elec bed"	10/31/2018	S/L	12	640	53	106	53	159	53	212	428
MME	Digital Scale	11/30/2018	S/L	5	756	151	302	151	453	151	604	152
MME	Bed Frame	1/31/2019	S/L	10	1,965	197	394	197	591	197	788	1,177
MME	Meal Delivery Cart	1/31/2019	S/L	10	17,243	1,724	3,448	1,724	5,172	1,724	6,896	10,347
MME	Digital chair scale	2/28/2019	S/L	10	1,308	131	262	131	393	131	524	784
MME	Bed frame	3/31/2019	S/L	5	718	144	288	144	432	144	576	142
MME	Bed frame	3/31/2019	S/L	5	1,728	346	692	346	1,038	346	1,384	344
MME	Lift	2/28/2019	S/L	10	2,600	260	520	260	780	260	1,040	1,560
MME	Kangaroo Pump	5/31/2019	S/L	8	1,527	191	382	191	573	191	764	765
MME	ECG	2/28/2019	S/L	5	2,612	522	1,044	522	1,566	522	2,088	324
MME	Food Blender	1/31/2019	S/L	10	1,159	116	232	116	348	116	464	695
MME	Ice Maker	6/30/2019	S/L	10	2,269	227	454	227	681	227	908	1,361
MME	Gas Range	7/31/2019	S/L	10	5,223	522	1,044	522	1,566	522	2,088	3,135
MME	Mattress	8/31/2019	S/L	10	654	65	130	65	195	65	260	394
MME	Convection Gas Oven	8/31/2019	S/L	10	7,294	729	1,458	729	2,187	729	2,916	4,378
MME	Boritic parallel bars	8/31/2019	S/L	15	1,961	131	262	131	393	131	524	1,437
MME	Tablet	9/30/2019	S/L	5	1,127	225	450	225	675	225	900	227
2020 Additions												
MME	Wheel Chair Scale	10/31/2019	S/L	10	1,329	133	266	133	399	133	531	930
MME	Food Slicer	10/31/2019	S/L	10	1,559	156	312	156	468	156	616	1,091
MME	Laptop	10/31/2019	S/L	5	1,663	333	666	333	999	333	1,332	664
MME	48 Bed"	11/30/2019	S/L	12	1,302	108	216	108	324	108	432	978
MME	48 Air loss mattress"	11/30/2019	S/L	12	3,137	261	522	261	783	261	1,044	2,354
MME	Bed frame	1/31/2020	S/L	12	1,965	164	328	164	492	164	648	1,473
MME	Mattress	1/31/2020	S/L	10	1,090	109	218	109	327	109	436	763
MME	Reach in freezer	1/31/2020	S/L	10	3,952	395	790	395	1,185	395	1,580	2,367
MME	Snow Blower	2/29/2020	S/L	5	1,701	340	680	340	1,020	340	1,360	681
MME	Dinex insulated base	3/31/2020	S/L	5	4,151	830	1,660	830	2,490	830	3,320	1,661

Regency House Nursing & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2020 Depr.	2020 A/D	2021 Depr.	2021 A/D	2022 Depr.	2022 A/D	NBV
MME	BP Kit	4/30/2020	S/L	5	2,586	517	517	517	517	1,034	517	1,035
MME	28 LED TV's"	5/31/2020	S/L	5	803	161	161	161	322	161	483	320
MME	Mattress	5/31/2020	S/L	5	936	187	187	187	374	187	561	375
MME	Conveyor Toaster	7/31/2020	S/L	5	675	135	135	135	270	135	405	270
MME	Bed Frame 42"	9/30/2020	S/L	10	1,698	170	170	170	340	170	510	1,188
MME	Bed Frame 42"	9/30/2020	S/L	10	1,760	176	176	176	352	176	528	1,232
MME	Floor Bed	9/30/2020	S/L	15	1,447	96	96	96	192	96	288	1,159
MME	AMP w/ LAL	9/30/2020	S/L	10	2,957	296	296	296	592	296	888	2,069
MME	Wheel chair	9/30/2020	S/L	5	618	124	124	124	248	124	372	246
MME	Color Printer	9/30/2020	S/L	5	2,047	409	409	409	818	409	1,227	820
2021 Additions												
MME	Desktop	10/31/2020	S/L	5	1,063	-	-	213	213	213	426	637
MME	Desktop	10/31/2020	S/L	5	1,073	-	-	215	215	215	430	644
MME	Bed Frame	10/31/2020	S/L	12	2,122	-	-	177	177	177	354	1,768
MME	Commercial Washer	11/30/2020	S/L	10	1,569	-	-	144	144	157	301	1,268
MME	Server room unit	12/31/2020	S/L	10	9,916	-	-	826	826	992	1,818	8,098
MME	Heat Unit	12/31/2020	S/L	10	2,015	-	-	168	168	202	370	1,645
MME	Snow blower	12/31/2020	S/L	5	1,562	-	-	260	260	312	572	990
MME	APM with LAL	1/31/2021	S/L	5	2,760	-	-	414	414	552	966	1,794
MME	Can Rack	2/28/2021	S/L	5	1,423	-	-	190	190	285	475	948
MME	Wheelchair	3/31/2021	S/L	5	1,012	-	-	118	118	202	320	692
MME	Lift Chair	3/31/2021	S/L	10	1,651	-	-	96	96	165	261	1,390
MME	Dell 24 Optiplex screen"	4/30/2021	S/L	5	3,426	-	-	343	343	685	1,028	2,398
MME	20 Heavy duty floor machine"	4/30/2021	S/L	5	1,092	-	-	109	109	218	327	765
MME	Dell laptop	4/30/2021	S/L	5	1,233	-	-	123	123	247	370	863
MME	Laptop	5/31/2021	S/L	5	1,032	-	-	86	86	206	292	740
MME	Dell desktop	6/30/2021	S/L	5	2,299	-	-	153	153	460	613	1,686
MME	Chromebok	6/30/2021	S/L	5	3,413	-	-	228	228	683	911	2,502
MME	Defibrillator	7/31/2021	S/L	5	1,073	-	-	54	54	215	269	804
MME	Lift	7/31/2021	S/L	10	2,183	-	-	55	55	218	273	1,910
MME	MX95	7/31/2021	S/L	3	8,083	-	-	674	674	2,694	3,368	4,715
MME	Dell desktop	7/31/2021	S/L	5	1,232	-	-	62	62	246	308	924
MME	Dell Laptop	7/31/2021	S/L	5	1,418	-	-	71	71	284	355	1,063
MME	Dell Desktop	7/31/2021	S/L	5	1,291	-	-	65	65	258	323	968
MME	Muting callcord	8/31/2021	S/L	5	2,969	-	-	99	99	594	693	2,276
MME	Electric bed 80"	8/31/2021	S/L	12	1,395	-	-	19	19	116	135	1,260
MME	Relief air low air loss	8/31/2021	S/L	5	6,317	-	-	211	211	1,263	1,474	4,843
MME	Dell Desktop	9/30/2021	S/L	5	1,002	-	-	17	17	200	217	785
2022 Additions												
MME	Panacea Foam Mattress	10/31/2021	S/L	7	814	-	-	-	-	116	116	698
MME	Standup Lift	10/31/2021	S/L	10	3,290	-	-	-	-	329	329	2,961
MME	ELOView control	11/30/2021	S/L	3	2,986	-	-	-	-	995	995	1,991
MME	Mattress	11/30/2021	S/L	5	673	-	-	-	-	135	135	538
MME	Pillow speaker	12/31/2021	S/L	5	1,899	-	-	-	-	380	380	1,519
MME	Vacuum	12/31/2021	S/L	5	2,142	-	-	-	-	428	428	1,714
MME	Desk/Lap top	12/31/2021	S/L	5	5,316	-	-	-	-	1,063	1,063	4,253
MME	Aire low mattress	12/31/2021	S/L	5	3,334	-	-	-	-	667	667	2,667
MME	Mattress	12/31/2021	S/L	5	1,383	-	-	-	-	277	277	1,106
MME	Floor Bed	12/31/2021	S/L	5	2,345	-	-	-	-	469	469	1,876
MME	Bed frame	12/31/2021	S/L	5	1,994	-	-	-	-	399	399	1,595
MME	Wheelchair	12/31/2021	S/L	5	1,595	-	-	-	-	319	319	1,276
MME	Wheelchair Scale Single Ramp	1/31/2022	S/L	10	1,502	-	-	-	-	150	150	1,352
MME	Smaircare Trio System-Vacuum	1/31/2022	S/L	8	4,575	-	-	-	-	572	572	4,003
MME	Wheelchair Scale w/ armrests	1/31/2022	S/L	10	1,270	-	-	-	-	127	127	1,143
MME	Reach-In Refrigerator	2/28/2022	S/L	10	5,857	-	-	-	-	586	586	5,271
MME	Leather Recliner	2/28/2022	S/L	5	1,191	-	-	-	-	121	121	1,070
MME	Bed Frame	3/31/2022	S/L	13	10,381	-	-	-	-	238	238	953
MME	Electric Kettle-Countertop	4/30/2022	S/L	3	1,732	-	-	-	-	692	692	9,689
MME	Dell Desktop	5/31/2022	S/L	3	1,326	-	-	-	-	577	577	1,155
MME	Qy6-Pillow Speaker/PP Cord	5/31/2022	S/L	5	1,521	-	-	-	-	442	442	884
MME	CyberPower UPS Tower/RM Card	6/30/2022	S/L	3	1,029	-	-	-	-	304	304	1,217
MME	Qy3-HP Chromebok	6/30/2022	S/L	3	1,233	-	-	-	-	343	343	686
MME	Mattress- Relief Max	6/30/2022	S/L	5	1,244	-	-	-	-	411	411	822
MME	Bed Frame/Mattress w/ APM LAL	6/30/2022	S/L	5	3,668	-	-	-	-	249	249	995
MME	Mattress w/ APM LAL	6/30/2022	S/L	5	2,364	-	-	-	-	734	734	2,934
MME	Qy6- Foam Mattress	7/31/2022	S/L	5	1,686	-	-	-	-	473	473	1,891
MME	CyberPower 1500 Smart App LCD	7/31/2022	S/L	3	1,059	-	-	-	-	337	337	1,349
MME	Dell Desktop/LG Monitor	7/31/2022	S/L	3	1,310	-	-	-	-	353	353	706
MME	Digital Chair Scale w/ Armrest	8/31/2022	S/L	10	1,320	-	-	-	-	437	437	873
MME	Dell Laptop	8/31/2022	S/L	3	1,201	-	-	-	-	132	132	1,188
MME	Serving Overshel/Cord & Plug	9/30/2022	S/L	15	6,309	-	-	-	-	400	400	801
MME	Dell Laptop	9/30/2022	S/L	3	1,195	-	-	-	-	421	421	5,888
TOTAL MOVABLE EQUIPMENT					945,760	66,190	591,689	64,657	656,246	64,630	728,876	224,884
TOTAL ASSETS PER CR SCHEDULE					14,568,541	143,649	1,355,664	126,021	6,198,947	538,415	7,037,362	7,531,179
TOTAL ASSETS PER TRIAL BALANCE					2,357,774			131,389	1,600,152	131,389	1,600,152	757,622
LESS REALTY ASSETS					(12,210,767)							(6,786,479)
ROUNDING												
VARIANCE					0	143,649	1,355,664	(5,368)	4,898,795	407,026	5,437,210	(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 9/30/2022	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.		
<small>*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.</small>					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	130				
6. Square Footage	60,298				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		10/01/15			
c. Interest Rate for the Cost Year		3.68%			
d. Term of Mortgage (number of years)		35			
e. Amount of Principal Borrowed		12,867,900			
f. Principal balance outstanding as of 09/30/2022		11,421,176			
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	9/30/2022		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		9/30/2022		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest				\$	3,283	3,283	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	3,283	3,283	
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$	1,755	1,755	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Liability / Crime Ins				\$	111,846	111,846	
14d. Total Insurance Expenditures (14a + b + c)				\$	113,601	113,601	
15. Total All Expenditures (A-13 thru C-14)				\$	17,885,052	17,885,052	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.				2072-C	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 37,371	37,371		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 360,225	360,225		
7.			Other - See attached Schedule	\$ 47,297	47,297		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 182,259	182,259		
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 50,931	50,931		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 55,435	55,435		
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	\$ 150	150		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 708	708		
18.	16	m2/3	Unallowable Advertising *	\$ 25,732	25,732		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 354,708	354,708		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 115,912	115,912		
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)				\$ 1,230,728	1,230,728		

* 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

Regency House Nuring & Rehab
 Calculation of Allowable Management Fee
 September 30, 2022

<u>Description</u>	<u>Amount</u>	
Management fees Charged	653,824	Page 16, Line m12
Accounting Charges	40,620	Page 15, Line 1d
Total Management Fees Per Agreement	<u>694,444</u>	
Patient Days	45,200	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>42,705</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 16.26	
PPD Allowance Per Client 2021	7.84	
CPI 2022 Increase %	<u>1.0732</u>	J.01b
PPD Allowance 9/30/2022	<u>8.41</u>	
Amount over (Under)	\$ 7.8475	
Total Days	<u>45,200</u>	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 354,708</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	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,230,728	1,230,728		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$ 556,431	556,431		
28.			Ambulance/Limousine	\$ 9,012	9,012		
29.			X-rays, etc	\$ 33,140	33,140		
30.			Laboratory	\$ 103,550	103,550		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$ 5,272	5,272		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 123,239	123,239		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 13,343	13,343		
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	\$ 3,235	3,235		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 3,322	3,322		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
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)				\$ 2,081,272	2,081,272		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	Supplies-Regency-Rehab Tpy and Ancllry	\$ 593		
20	5l	IV Thy Supplies-Regency-Rehab Tpy and Ancllry	8,820		
20	5l	Equip Rental-Regency-Rehab Tpy and Ancllry	10,453		
20	5l	Equip Rental-Regency-Respiratory	21,068		
20	5l	Equip Rental-Regency-Nursing	27,165		
20	5i	Cable Television Disallowance (See Attached)	3,295		
20	5c	Med B Nursing Supplies	51,845		
Total Other Ancillary Costs			\$ 123,239	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non Allowable Depreciation on Movable Equipment	\$ 13,343		
Total Excess Movable Equipment Depreciation			\$ 13,343	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Insurance on Automobiles	\$ 1,755		
22	6e	Auto Leases	1,480		
Total Other Property Adjustments			\$ 3,235	\$ -	\$ -

Schedule of Other - Indirect Adjustments

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)
30	IV 8	Medical Records Revenue	\$ 629		
30	IV 8	Rebates / Refunds	2,120		
30	IV 8	Miscellaneous Revenue	573		
Total Other Adjustments			\$ 3,322	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

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, 2022

Pg. 29b

Total Cable TV Expense	10,495	TB Linked
Total Monthly Fee Allowed	\$ 600	
Total Months	<u>12</u>	
Total Allowable Expense	\$ 7,200	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 7,200	
Disallowed Expense	<u><u>\$ 3,295</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	9/30/2022		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 13,407,270	13,407,270			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,703,035)	(4,703,035)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,728,465	2,728,465			
b. Medicare Room and Board Contractual Allowance **	\$ (2,339,471)	(2,339,471)			
4. a. Private-Pay Residents and Other	\$ 6,347,120	6,347,120			
b. Private-Pay Room and Board Contractual Allowance **	\$ (860,015)	(860,015)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 431,910	431,910			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (471,012)	(471,012)			
c. Prescription Drugs - Non-Medicare	\$ 581,449	581,449			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (639,635)	(639,635)			
2. a. Medical Supplies - Medicare	\$ 33,195	33,195			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (33,195)	(33,195)			
c. Medical Supplies - Non-Medicare	\$ 3,031	3,031			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 341,721	341,721			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 205,690	205,690			
c. Physical Therapy - Non-Medicare	\$ 376,785	376,785			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (355,718)	(355,718)			
4. a. Speech Therapy - Medicare	\$ 152,910	152,910			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 122,307	122,307			
c. Speech Therapy - Non-Medicare	\$ 155,418	155,418			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (143,494)	(143,494)			
5. a. Occupational Therapy - Medicare	\$ 353,194	353,194			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 161,572	161,572			
c. Occupational Therapy - Non-Medicare	\$ 375,548	375,548			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (359,085)	(359,085)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 2,201,246	2,201,246			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 395,362	395,362			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 18,469,533	18,469,533			
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>)	\$ 768	768			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 74,670	74,670			
V. Total Other Revenue (1 thru 8)	\$ 75,438	75,438			
VI. Total All Revenue (III +V)	\$ 18,544,971	18,544,971			

* 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	\$ 823,895		
30 II 6a	Medicare A Nsnp Comp Contra-Regency	1,210,019		
30 II 6a	Medicare Pt A IV Therapy-Regency	39,102		
30 II 6a	Medicare Pt A Lab-Regency	94,337		
30 II 6a	Medicare Pt A X-Regency	34,184		
30 II 6a	Medicare Pt B Prior Period-Regency	(291)		
Total Other Resident Revenue - Medicare		\$ 2,201,246	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other-Regency	\$ 128		
30 II 6b	Hospice Lab-Regency	(128)		
30 II 6b	Medicaid Lab-Regency	(2,823)		
30 II 6b	Medicaid X-Regency	628		
30 II 6b	Medicare Pt A Settlement-Regency	1,013		
30 II 6b	Medicare Pt B Flu/Pneumonia-Regency	4,215		
30 II 6b	Private Chargeable Med Supp-Regency	2,723		
30 II 6b	Private Lab-Regency	3,291		
30 II 6b	Private X-Regency	143		
30 II 6b	Private Flu/Pneumonia-Regency	77		
30 II 6b	Comm Ins Chargeable Med Supp-Regency	649		
30 II 6b	Comm Ins Charge Med Supp Contra-Regency	(649)		
30 II 6b	Comm Ins IV Therapy-Regency	738		
30 II 6b	Comm Ins Lab-Regency	6,146		
30 II 6b	Comm Ins X-Regency	1,168		
30 II 6b	Mgd Medicare IV Therapy-Regency	58,091		
30 II 6b	Mgd Medicare Lab-Regency	64,578		
30 II 6b	Mgd Medicare X-Regency	27,759		
30 II 6b	Mgd Medicare Flu/Pneumonia-Regency	2,571		
30 II 6b	Mgd Medicare Prior Period-Regency	(5,251)		
30 II 6b	Patient Revenue Capitation -Regency	230,295		
Total Other Resident Revenue		\$ 395,362	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	368,741	\$ 102		
30 IV 5	Interest on Managed Care Payments	N/A	\$ 666		
Total Interest Income			\$ 768	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Stimulus Revenue	\$ 59,979		
30 IV 8	Medical Records Revenue (Disallowed on Pg 29a)	629		
30 IV 8	Rebates / Refunds (\$2,120 Disallowed on Pg 29a)	13,489		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	573		
Total Other Revenue		\$ 74,670	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	868,363
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,639,360
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,852,776
4 Inventories			\$	36,992
5. Prepaid Expenses			\$	98,726
a. _____				
b. _____				
c. _____				
d. See Schedule	98,726			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	268,689
Prepaid Corp Taxes-Regency	236,468			
CT PET Deferred Tax-Regency	32,221			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	5,764,906
B. Fixed Assets				
1. Land			\$	13,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,412,014</u>		\$	519,816
	Accum. Depreciation <u>892,198</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>945,760</u>		\$	224,884
	Accum. Depreciation <u>720,876</u>	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)			\$	770,622

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.		2072-C	9/30/2022	32	37
Account				Amount	
Total Brought Forward:				\$	6,535,528
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	5,424,288	Net	\$ 6,786,479
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)				\$	6,786,479
D. Investment and Other Assets					
1. Deferred Deposits				\$	
2. Escrow Deposits				\$	
3. Organization Expense		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care <i>(itemize)</i>				\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>				\$	
Name and Address		Amount	Loan Date		

7. Other Assets <i>(itemize)</i>				\$	16,100
Security Deposits-Regency			16,100		
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	16,100
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	13,338,107

* 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	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	720,776
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	18,519
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	18,519		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	350,788
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>)				\$	699,020

See Schedule				699,020	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,789,103

* 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 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,789,103	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 28,664	
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT	28,664			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 443,523	
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	443,523				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
_____ _____ _____ See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 472,187	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,261,290	

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	9/30/2022	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			\$	6,786,479
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			\$	6,786,479
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,223,393
6. Gain or Loss for Period			\$	1,066,945
	10/1/2021	thru	9/30/2022	
7. Total Net Worth			\$	4,290,338
C. Total Reserves and Net Worth			\$	11,076,817
D. Total Liabilities, Reserves, and Net Worth			\$	13,338,107

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of				
Regency House of Wallingford, Inc.	2072-C	9/30/2022	36	37				
Account			Amount					
A.	Balance at End of Prior Period as shown on Report of 09/30/2021		\$	4,596,573				
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>		\$	18,544,971				
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>		\$	17,478,026				
D.	Net Income or Deficit		\$	1,066,945				
E.	Balance		\$	5,663,518				
F.	Additions							
1.	Additional Capital Contributed <i>(itemize)</i>							
	Total Expenses per Page 27	\$17,885,052						
	F/S vs C/S Depreciation	(407,026)						
	Total Expenses per FS	\$17,478,026						
2.	Other <i>(itemize)</i>							
F-3.	Total Additions				\$			
G.	Deductions							
1.	Drawings of Owners/Operators/Partners <i>(Specify)</i>						\$	1,373,180
	Name and Address <i>(No., City, State, Zip)</i>	Title					Amount	
		Partner Drawings	1,373,180					
2.	Other Withdrawings <i>(Specify)</i>		\$					
	Purpose	Amount						
3.	Total Deductions		\$	1,373,180				
H.	Balance at End of Period 09/30/22		\$	4,290,338				

I. Preparer's/Reviewer's Certification

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bovolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
John Phelps			516-705-4813	
Contact Email Address				
jphelps@nathealthcare.com				