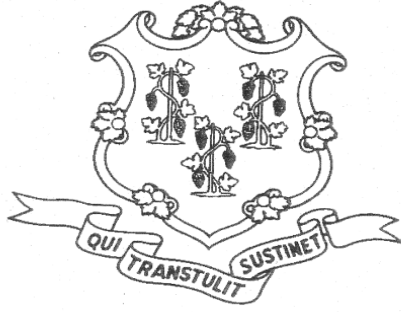


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2072-C	(Specify)	(Specify)	Medicare Provider 07-5261
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Medicaid Provider Numbers:	CCNH / RHNS 9084	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed) Regency House of Wallingford, Inc.	License No. 2072C	Report for Year Ended 9/30/2023	Page 1	of 37
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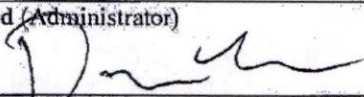

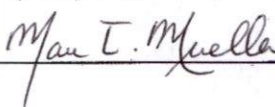
**Administrator's/Owner's Certification**

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 10/01/2022 and ending 09/30/2023, 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.

Signed (Administrator) 		Date 2/12/24	Signed (Owner) 		Date 2/12/24
Printed Name (Administrator) David Bond			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) 	Comm. Expires 5/10/26	
Address of Notary Public 2845 DAVIS ST Oceanside NY 11572					

(Notary Seal)  
 MARIE T. MUELLER  
 NOTARY PUBLIC, STATE OF NEW YORK  
 Registration No. 01MU6221801  
 Qualified in Nassau County  
 Commission Expires 05/10/2026

# 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 - Other Lines of Business	6
General Information and Questionnaire - Other Lines of Business (Continued)	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
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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Regency House of Wallingford, Inc.	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 181 East Main Street, Wallingford, CT 06492				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/12/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-265-1661		Report for Year Ended 9/30/2023	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 / RHNS 2072-C	(Specify)	(Specify)	Medicare Provider No. 07-5261
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent				
<input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined				
		<input type="checkbox"/> (Specify)	<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				
<b>Administrator</b>				
Name of Administrator David Bond			Nursing Home Administrator's License No.:	1349
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name			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 9/30/2023	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 Individual Proprietorship

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2023	Page 3B	of 37
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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 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes         No        If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / M12	4,476	4,476
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 / Line 12d	2,147	2,147
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg 16 / Line m12	713,036	713,036
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	1,212	1,212
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	16,145	16,145
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services	Various	803,544	775,771
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20 / Line 5f	25,240	25,240
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	539,697	501,298
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	3,221,326	3,221,326

\* 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 9/30/2023		Page 4a	of 37		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	1,098,585	1,098,585
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	28,470	28,470
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	991,926	991,926***
WALLINGFORD REALTY CO	20 EAST SUNRISE HIGHWAY VALLEY STREAM NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Real Estate Taxes	Page 22 / Line 9	109,607	109,607
WALLINGFORD REALTY CO	20 EAST SUNRISE HIGHWAY VALLEY STREAM NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Property Insurance	Page 22 / Line 9	26,467	26,467
PREFERRED PROFESSIONAL SERVICES	850 Silas Deane Hwy, Wethersfield,CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	500,095	500,095
Various Intercompany Due to/from	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to Realted / Related	Page 34 / Line b3	466,176	466,176

\* 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 9/30/2023	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? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		60,298		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire**  
**Other Lines of Business (Continued)**

Name of Facility Regency House of Wa	License No. 2072-C	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

### Schedule of Resident Statistics

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C		Report for Year Ended 9/30/2023				Page 8	of 37			
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(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	119	119			119	119							
B. As of midnight of THIS report period	123	123							123	123			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,032	5,032			4,142	4,142			890	890			
B. Medicaid (Conn.)	31,704	31,704			23,454	23,454			8,250	8,250			
C. Medicaid (other states)													
D. Private Pay	5,419	5,419			4,027	4,027			1,392	1,392			
E. State SSI for RCH													
F. Other (Specify) Hospice / Managed Care / Comr	3,537	3,537			2,627	2,627			910	910			
G. Total Care Days During Period (3A thru F)	45,692	45,692			34,250	34,250			11,442	11,442			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	138	138			129	129			9	9			
B. Other Bed Reserve Days	53	53			26	26			27	27			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	45,883	45,883			34,405	34,405			11,478	11,478			

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

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)	(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)	(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	(Specify)	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR				
No. of Residents	5		92		26								
Per Diem Rate													
a. One bed rm.	Various		342.70		625.00								
b. Two bed rms.	Various		342.70		575.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					1,549	1,549							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					189	189							
2. Restorative Treatments													
C. Other					11,824	11,824							
<b>D. Total Physical Therapy Treatments</b>					13,562	13,562							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					554	554							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					64	64							
2. Restorative Treatments													
C. Other					2,336	2,336							
<b>D. Total Speech Therapy Treatments</b>					2,954	2,954							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					1,535	1,535							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					202	202							
2. Restorative Treatments													
C. Other					11,811	11,811							
<b>D. Total Occupational Therapy Treatments</b>					13,548	13,548							

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of					
Regency House of Wallingford, Inc.	2072-C	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	24,924		61						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	192,034		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	288,409		11,315						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	93,736		2,048						
c. Dietary Workers	520,356		24,952						
6. Housekeeping Service									
a. Head Housekeeper	66,982		2,080						
b. Other Housekeeping Workers	425,084		22,664						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	107,233		3,800						
b. Other Maintenance Workers	11,457		360						
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	272,518		4,487						
b. RN									
1. Direct Care	861,475		17,417						
2. Administrative**	270,209		7,187						
c. LPN									
1. Direct Care	1,614,389		47,240						
2. Administrative**									
d. Aides and Attendants	2,485,799		110,438						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	206,984		8,267						
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	235,740		6,719						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	175,357	(35,071)	4,489						
A-13. Total Salary Expenditures	7,852,686	(35,071)	275,604						

\* 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 in the Adjustment column.



Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Admissions (Portion relating to marketing disallowed)	\$ 175,357	\$ (35,071)	4,489						
<b>Total</b>	\$ 175,357	\$ (35,071)	4,489	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Phlebotomist	\$ 25,534	\$ (25,534)	129						
MDS Coordinator	1,820		33						
<b>Total</b>	\$ 27,354	\$ (25,534)	162	\$ -	\$ -	-	\$ -	\$ -	-

**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	9/30/2023			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)	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J. Ostreicher	24,924			Non Discriminatory	Supervises Operations, deals with DNS	61	A1	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

	<b>TOTAL</b>	<b>BEDS</b>	<b>Allocated Benefits</b>	<b>Total w/ Bnft</b>
Augusta	44.50	72	8.64	53.14
Belair	45.25	102	12.24	57.49
Bethel	40.75	161	19.31	60.06
Bloomfield	43.50	120	14.39	57.89
Brattleboro	45.50	80	9.60	55.10
Brentwood	40.50	78	9.36	49.86
Brewer	43.50	111	13.31	56.81
Bristol	45.00	132	15.83	60.83
Cambridge	41.75	160	19.19	60.94
Catskill	40.50	136	16.31	56.81
Colony	9.75	92	11.04	20.79
Country	10.50	111	13.31	23.81
Dover	47.75	112	13.43	61.18
Eastside	45.75	69	8.28	54.03
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	92.33
Huntington	44.50	320	38.38	82.88
Kennebunk	48.50	78	9.36	57.86
Ludlowe	47.50	144	17.27	64.77
Maple View	47.75	120	14.39	62.14
Marlborough	48.50	120	14.39	62.89
Maywood	0.00	120	14.39	14.39
Milford	46.25	120	14.39	60.64
Newton Wellseley	13.75	110	13.19	26.94
Norway	48.25	70	8.40	56.65
Poughkeepsie	51.50	200	23.99	75.49
Regency	45.50	130	15.59	61.09
Reservoir	49.75	144	17.27	67.02
Riverside	47.25	345	41.38	88.63
Rutland	51.25	125	14.99	66.24
Sachem	10.75	111	13.31	24.06
Sands Point	27.50	180	21.59	49.09
Utica	48.50	117	14.03	62.53
Village Crest	46.50	95	11.40	57.90
Water's Edge	47.25	150	17.99	65.24
Westgate	37.75	104	12.48	50.23
Winship	47.00	72	8.64	55.64
Vacation	408.00			
Sick	120.00			
Personal	32.00			
Holiday	40.00			
Total	2118.25	5,002	600	2,118.25

**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 9/30/2023			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)	(Specify)							
<b>Section III - Administrators***</b>										
David Bond	192,034			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of					
Regency House of Wallingford, Inc.	2072-C	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian	36,960		840						
2. Dentist	7,116		480						
3. Pharmacist	16,575		252						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	321,172		6,906						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	49,440		217						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	25,283	(25,283)	220						
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	151,498		3,145						
b. Other									
10. Occupational Therapist									
a. Resident Care	341,644	(341,644)	6,488						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	111,357		1,442						
2. Administrative***									
b. LPN									
1. Direct Care	370,783		6,059						
2. Administrative***									
c. Aides	452,791		12,919						
d. Other									
12. Other (Specify) See Attached Schedule	27,354	(25,534)	162						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,911,973</b>	<b>(392,461)</b>	<b>39,130</b>						

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.  
 \*\*\* 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 9/30/2023	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 / Phlebotomist	<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 (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Services 850 Silas Deane Hwy Wethersfield CT 06109	Contract RNs / LPNs / CNAs / MDS Coordinator	<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	
		<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"/>		
		<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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 183,891	183,891						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 72,612	73,055	(443)					
4. Social Security (F.I.C.A.)	\$ 580,071	583,606	(3,535)					
5. Health Insurance	\$ 1,091,930	1,098,585	(6,655)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 441,633	441,633						
8. Uniform Allowance	\$							
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 6,381	6,381						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	564,965	(564,965)					
d. Accounting and Auditing	\$ 34,620	34,620						
e. Legal ( <i>Services should be fully described on Page 15b</i> )	\$ 292	23,175	(22,883)					
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$							
g. Office Supplies	\$ 31,040	31,040						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 34,473	34,473						
2. Cellular Phones	\$ 1,850	1,850						
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$							
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250	67,247	(66,997)					
k. Other Taxes ( <i>Not related to property - See Page 22</i> )								
1. Income*	\$	32,221	(32,221)					
2. Other ( <i>Specify</i> ) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 801,315	801,315						
<b>Subtotal</b>	\$ 3,280,358	3,978,057	(697,699)					

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Background Checks	\$ 6,381					
<b>Total</b>	\$ 6,381	\$ -	\$ -	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

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



**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
--	---

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	\$
3	\$
4	\$
	Charge for Services Provided
	\$    34,620

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 Berchem Moses PC 2 GOLDMAN GRUDER & WOOD 3 Various Conservators 4 5	Telephone Number 203-783-1200 203-899-8900 Various
---	---

Address ( <i>No. &amp; Street, City, State, Zip Code</i> )	
1    75 BROAD STREET MILFORD CT 06460	
2    200 CONNECTICUT AVENUE NORWALK CT 06854	
3    Various	
4	
5	

Services Provided by This Firm ( <i>describe fully</i> )	
1    Wage dispute, Unfair labor practice	\$    292
2    COLLECTIONS (Disallowed)	\$    21,685
3    Conservatorship Fees (Disallowed)	\$    1,198
4	\$
5	\$
	Charge for Services Provided
	\$    23,175

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

**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	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>			3,280,358	3,978,057	(697,699)			
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 3,000	3,000						
3. Gifts to Staff and Residents	\$	52,725	(52,725)					
4. Employee Travel	\$ 60	60						
5. Education Expenses Related to Seminars and Conventions	\$ 10,564	10,564						
6. Automobile Expense (not purchase or depreciation)	\$	16	(16)					
7. Other (Specify) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$							
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	37,106	(37,106)					
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	\$ 2,574	2,574						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 9,966	9,966						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 5,987	5,987						
10. Contributions*** See Attached Schedule	\$	200	(200)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 139,393	139,393						
12. Administrative Management Services**	\$ 348,432	734,869	(386,437)					
13. Other (Specify) See Attached Schedule	\$ 17,154	48,893	(31,739)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,817,488	5,023,410	(1,205,922)					

\* 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 in the Adjustment column.

## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Marketing Supplies	\$ 10,026	\$ (10,026)				
Promotional Advertising	27,080	(27,080)				
<b>Total Other Advertising</b>	\$ 37,106	\$ (37,106)	\$ -	\$ -	\$ -	\$ -

## Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CAHCF Dues	\$ 9,616					
AAPACN Dues	350					
<b>Total Dues</b>	\$ 9,966	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	\$ 200	\$ (200)				
<b>Total Contributions</b>	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Licenses and Permits-Regency-Administration	\$ 3,718					
Bank Charges-Regency-Administration	36,624					
Hotel Expense-Regency-Administration	934	\$ (934)				
Misc. Expense-Regency-Administration	7,617	(7,617)				
Misc Rebates / Refund Revenue Adjustment		(22,669)				
Medical Records Revenue Adjustment		(519)				
<b>Total Other Administrative and General</b>	\$ 48,893	\$ (31,739)	\$ -	\$ -	\$ -	\$ -

**Regency House Nuring & Rehab  
 Calculation of Allowable Management Fee  
 September 30, 2023**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	734,869	Page 16, Line m12
Accounting Charges	34,620	Page 15, Line 1d
Total Management Fees Per Agreement	<u>769,489</u>	
Patient Days	45,883	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	42,705	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 16.77</b>	
PPD Allowance Per Client 2022	7.92	
CPI 2023 Increase %	1.0541	J.01b
PPD Allowance 9/30/2023	<u>8.35</u>	
<b>Amount over (Under)</b>	<b>\$ 8.4222</b>	
Total Days	45,883	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 386,437</u></u></b>	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2023	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	734,869	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	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>2. Dietary</b>							
<b>a. In-House Preparation &amp; Service</b>							
1. Raw Food	\$ 450,143	450,143					
2. Non-Food Supplies	\$ 51,203	51,203					
3. Other (Specify) _____	\$ _____						
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$ 11,838	11,838					
<b>c. Other (Specify) _____</b> Minor Equipment / Dietary Equipment Rentals	\$ 2,574	2,574					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 515,758	515,758					
<b>2E. Dietary Questionnaire</b>	Total	CCNH / RHNS		(Specify)	(Specify)		
<b>F. Resident Meals:</b> Total no. of meals served per day:*							
<b>G. Is cost of employee meals included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
<b>H. Did you receive revenue from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
<b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>							
<b>J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
<b>K. Is any revenue collected from these people?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
<b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>							
<b>M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
<b>N. Is any revenue collected from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
<b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>							

\* 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 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	236	236				
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)		\$	195,709	195,709				
c. Other (Specify) Other Laundry Supplies / Diapers		\$	56,674	56,674				
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	252,619	252,619				
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	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care	Sq. Ft. Serviced by Personnel						
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	41,091	41,091				
	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.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	41,091	41,091				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$		510,494	(510,494)			
	2. Purchased from	\$						
	b. Medicine Cabinet Drugs	\$	14,929	14,929				
	c. Medical and Therapeutic Supplies	\$	126,744	146,849	(20,105)			
	d. Ambulance/Limousine***	\$		17,151	(17,151)			
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$		8,700	(8,700)			
	f. X-rays and Related Radiological Procedures***	\$		28,583	(28,583)			
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
	h. Laboratory***	\$		63,379	(63,379)			
	i. Recreation	\$	42,409	42,409				
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$	3,616	3,616				
	m. Other (Specify)**** See Attached Schedule	\$	71,954	102,912	(30,958)			
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$	259,652	939,022	(679,370)			

\* 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 in the Adjustment column.  
 \*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.





**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2023**

**Pg. 20a**

Total Cable TV Expense	3,616	<a href="#">TB Linked</a>
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 7,200	
<b>Disallowed Expense</b>	<u><u>\$ -</u></u>	<b>{a}</b>

**Tickmark**

**{a}**

Ties to page 20

**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 9/30/2023				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)	(Specify)	Pg	Line
Med-Apparel Services	161 S Macquesten Pkwy Mt Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry and Linen Purch Services	41,226			19	3b
Unitex Textile Rental	161 S Macquesten Pkwy Mt Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry and Linen Purch Services	154,483			19	3b
ADM Environmental Group	1370 Coney Island Ave Brooklyn NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal/Recycling	29,218			22	6f
ADP	PO Box 847875 Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll	17,240			16	m11
INTEGRATED HEALTH SYSTEMS	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	53,371			16	m11
Ultimate Landscaping	45 East Main St. Wallingford, CT 06494	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Ground Services	27,354			22	6f
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	96,930			22	6f
Trane Company	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	18,113			22	6f
Fire Tech	486 Derby Avenue West Haven, CT 06516	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm	30,984			22	6f
IT SAVVY	P.O. Box 406469 Atlanta, GA 30384	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cloud License Subscription	59,731			16	m11
Kone, Inc	PO Box 22251 New York, NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sprinkler Maintenance	12,148			22	6f
SMARTLINX SOLUTIONS	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	16,988			16	m11
		<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	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$ 80,960	80,960						
c. Light & Power	\$ 78,890	78,890						
d. Water	\$ 79,421	79,421						
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$ 61,711	61,711						
f. Other <i>(itemize)</i> See Attached Schedule	\$ 265,232	265,232						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 566,214	566,214						
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	\$ 47,545	56,532	(8,987)					
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 454,571	463,558	(8,987)					
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 74,792	74,792						
d. Other <i>(Specify)</i>	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 74,792	74,792						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 884,403	884,403						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 109,607	109,607						
c. Personal property taxes	\$ 13,642	13,642						
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,537,015	1,546,002	(8,987)					

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



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

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

Name of Facility		License No.		Report for Year Ended			Page	of	
Regency House of Wallingford, Inc.		2072-C		9/30/2023			22b	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	488		488	
Wescom Solutions (PCC), PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	Ongoing	Ongoing	43,819		43,819	
De Lage Landen PO Box 41602, Philadelphia, PA 19101-1602	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/01/18	39 Months	16,378		16,378	
The Office Works Inc. P.O. Box 5066 Hartford, CT 06102	<input type="radio"/>	<input checked="" type="radio"/>	Copier		Ongoing	1,026		1,026	
	<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"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>
								61,711	

\* 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.

### Depreciation Schedule

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C			Report for Year Ended 9/30/2023			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
<b>A. Land Improvements</b>														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
A-4. Subtotal														
<b>B. Building and Building Improvements</b>														
1. Acquired prior to this report period			12,210,767		12,210,767	5,424,288	S/L	Var	407,026					
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
B-4. Subtotal										407,026				
<b>C. Non-Movable Equipment</b>														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
C-4. Subtotal														
			Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
			Yes	No	Month	Year								
<b>D. Movable Equipment</b>														
1. Motor Vehicles (Specify name, model and year of each vehicle)														
a.														
b.														
c.														
d.														
2. Movable Equipment														
a. Acquired prior to this report period					Var	Var	945,760		945,760	720,876	S/L	Various	49,866	
b. Disposals (attach schedule)														
Acquired during this report period (attach schedule):														
c. Administrative					Var	Var	22,504		22,504		S/L	Various	2,463	
d. Standard Resident					Var	Var	68,078		68,078		S/L	Various	4,203	
e. Specialized Resident														
Total Acquired during this report period							90,582		90,582				6,666	
D-3. Subtotal														56,532
<b>E. Total Depreciation</b>														463,558

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
10/31/2022	Ice Maker/Water Dispenser	Administrative	\$ 7,649	10	\$ 765
10/31/2022	Bladder Scanner/Stand	Standard Resident	4,324	5	865
11/30/2022	Qty6-Panacea Foam Mattress	Standard Resident	1,658	5	304
11/30/2022	Bedside Cabinet/Wardrobe/Chest	Standard Resident	8,086	15	494
12/31/2022	Dell Desktop	Administrative	1,367	3	380
12/31/2022	Qty8-Bedsd Cab/Chest/Wardrobe	Standard Resident	14,387	15	799
12/31/2022	Qty2-Touchless & Thermal Clock	Standard Resident	5,030	5	838
1/31/2023	Carpet Extractor	Administrative	2,731	5	410
1/31/2023	Dell Laptop	Administrative	1,201	3	300
2/28/2023	Qty4-Bedside Cabinet/Chest	Standard Resident	8,544	15	380
3/31/2023	Qty4-Linen Cart	Administrative	1,413	10	82
3/31/2023	Dell Laptop	Administrative	1,201	3	233
3/31/2023	Qty10-Electric Keypad Lock	Administrative	2,037	10	119
3/31/2023	Qty6-Electric Keypad Lock	Administrative	1,222	10	71
5/31/2023	Qty4-Floor Standing/Wall Racks	Standard Resident	3,765	15	105
7/31/2023	Lift-Reliant Stand Up 350lbs	Standard Resident	3,290	10	82
7/31/2023	Patient Lift/Scale	Standard Resident	2,714	10	68
8/31/2023	APM System with LAL	Standard Resident	2,866	5	96
8/31/2023	Floor Bed/Bed Fram	Standard Resident	5,002	15	56
9/30/2023	Qty4-BP Monitor	Standard Resident	8,412	6	117
9/30/2023	Qty3-Dell Laptop	Administrative	3,684	3	102
<b>Total additions for Movable Equipment</b>			\$ 90,582		\$ 6,666
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
12/31/2022	Renovation-Cabinet/countertop	\$ 5,276	15	\$ 293
12/31/2022	Network Central Processing Un	10,287	5	1,714
1/31/2023	Install-Entryway Carpet/Planks	5,472	5	821
2/1/2023	Spare Pump Parts	15,874	10	1,058
4/30/2023	Instl-Waste Lateral Clean Outs	10,441	25	209
4/30/2023	Boiler Rm-Temp/Pressure Gauges	1,422	10	71
9/30/2023	Replace Existing deck/stairs	20,000	15	111
1/31/2023	Computer Equipment	59,218	5	8,883
<b>Total additions for Leasehold Improvement</b>		\$ 127,990		\$ 13,160
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C		Report for Year Ended 9/30/2023			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	1,412,014	892,198	S/L	Various	61,632	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	127,990		S/L	Various	13,160	
C-4. Subtotal									74,792
<b>D. Total Amortization</b>									74,792

\* 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	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>										
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,038,507	35,488	822,683	30,361	853,044	185,463
<b>2019 Additions</b>										
LI	Fence	10/31/2018	S/L	8	5,635	704	2,816	704	3,520	2,115
LI	Gas piping	11/30/2018	S/L	10	4,318	432	1,728	432	2,160	2,158
LI	Installing wall protection	11/30/2018	S/L	10	3,152	315	1,260	315	1,575	1,577
LI	Gutters	12/31/2018	S/L	10	2,340	234	936	234	1,170	1,170
LI	Wall Bumpers	12/31/2018	S/L	10	1,720	172	688	172	860	860
LI	Wall bumpers	3/31/2019	S/L	10	2,817	282	1,128	282	1,410	1,407
LI	HVAC MP581 HRUC	5/31/2019	S/L	10	2,911	291	1,164	291	1,455	1,456
LI	HVAC liquid line	5/31/2019	S/L	10	2,977	298	1,192	298	1,490	1,487
LI	HVAC ignitor	5/31/2019	S/L	10	10,261	1,026	4,104	1,026	5,130	5,131
LI	Dishwasher Fan	5/31/2019	S/L	10	2,634	263	1,052	263	1,315	1,319
LI	Wall Bumpers	5/31/2019	S/L	10	1,583	158	632	158	790	793
LI	Wall Bumpers	6/30/2019	S/L	10	2,071	207	828	207	1,035	1,036
LI	Kitchen cabinets	6/30/2019	S/L	15	3,649	243	972	243	1,215	2,434
LI	Crash Rail	6/30/2019	S/L	10	2,115	212	848	212	1,060	1,055
LI	Heat Valve	7/31/2019	S/L	10	7,413	741	2,964	741	3,705	3,708
LI	Wall Bumpers	7/31/2019	S/L	10	1,203	120	480	120	600	603
LI	Telephone sys upgrade	8/31/2019	S/L	10	4,630	463	1,852	463	2,315	2,315
LI	Conversion to LP Gas	9/30/2019	S/L	25	18,080	723	2,892	723	3,615	14,465
LI	Chimney removal	9/30/2019	S/L	10	7,620	762	3,048	762	3,810	3,810
LI	Wall Protectors	9/30/2019	S/L	10	1,591	159	636	159	795	796
LI	Wall Protectors	9/30/2019	S/L	10	1,629	163	652	163	815	814
<b>2020 Additions</b>										
LI	Pump	10/31/2019	S/L	10	2,680	268	804	268	1,072	1,608
LI	Crash Rail	11/30/2019	S/L	10	2,084	208	624	208	832	1,252
LI	Wall bumpers	10/31/2019	S/L	10	1,408	141	423	141	564	844
LI	Wall bumpers	11/30/2019	S/L	10	1,606	161	483	161	644	962
LI	Wall Bumpers	12/31/2019	S/L	10	2,132	213	639	213	852	1,280
LI	Wall bumpers	1/31/2020	S/L	10	792	79	237	79	316	476
LI	Wall bumpers	2/29/2020	S/L	10	1,195	120	360	120	480	715
LI	Wall Bumpers	3/31/2020	S/L	10	2,375	238	714	238	952	1,423
LI	Alarm Valve	6/30/2020	S/L	10	4,148	415	1,245	415	1,660	2,488
LI	Communication Bridge	6/30/2020	S/L	10	4,837	484	1,452	484	1,936	2,901
LI	HVAC	7/31/2020	S/L	10	3,912	391	1,173	391	1,564	2,348
LI	Door replacements	7/31/2020	S/L	10	8,225	823	2,469	823	3,292	4,933
LI	Exterior Painting	9/30/2020	S/L	10	9,040	904	2,712	904	3,616	5,424
<b>2021 Additions</b>										
LI	Stabilizer on roof	10/31/2020	S/L	10	2,000	200	400	200	600	1,400
LI	Painting	10/31/2020	S/L	10	3,180	318	636	318	954	2,226
LI	Wall heaters	12/31/2020	S/L	10	3,846	385	706	385	1,091	2,755
LI	Gas Furnace	12/31/2020	S/L	20	11,344	567	1,040	567	1,607	9,737
LI	Heat Unit	1/31/2021	S/L	10	3,152	315	551	315	866	2,286
LI	Fire sprinkler	2/28/2021	S/L	10	33,394	3,339	5,565	3,339	8,904	24,490
LI	Gas Boiler	3/31/2021	S/L	10	16,649	1,665	2,636	1,665	4,301	12,348
LI	Boiler upgrade	3/31/2021	S/L	20	2,330	117	185	117	302	2,028
LI	Electronic tempering valve rep	5/31/2021	S/L	10	5,813	581	823	581	1,404	4,409
LI	Door replacement dining	7/31/2021	S/L	15	3,145	210	262	210	472	2,673
LI	Basement Restoration	9/30/2021	S/L	20	46,758	2,338	2,533	2,338	4,871	41,887
LI	Water Restoration	9/30/2021	S/L	20	35,445	1,772	1,920	1,772	3,692	31,753
<b>2022 Additions</b>										
LI	Water Heater Replacement	5/31/2022	S/L	10	56,470	5,647	5,647	5,647	11,294	45,176
LI	Panasonic Phone System	2/28/2022	S/L	10	11,744	1,174	1,174	1,174	2,348	9,396
LI	Install-Maple Door	9/30/2022	S/L	15	3,456	230	230	230	460	2,996
<b>2023 Additions</b>										
LI	Renovation-Cabinet/countertop	12/31/2022	S/L	15	5,276	-	-	293	293	4,982
LI	Network Central Processing Un	12/31/2022	S/L	5	10,287	-	-	1,714	1,714	8,573
LI	Install-Entryway Carpet/Planks	1/31/2023	S/L	5	5,472	-	-	821	821	4,651
LI	Spare Pump Parts	2/1/2023	S/L	10	15,874	-	-	1,058	1,058	14,816
LI	Inst/Waste Lateral Clean Outs	4/30/2023	S/L	25	10,441	-	-	209	209	10,232
LI	Boiler Run-Temp/Pressure Gauges	4/30/2023	S/L	10	1,422	-	-	71	71	1,351
LI	Replace Existing deck/stairs	9/30/2023	S/L	15	20,000	-	-	1,111	1,111	19,889
LI	Computer Equipment	1/31/2023	S/L	5	59,218	-	-	8,883	8,883	50,335
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>1,540,004</b>	<b>66,759</b>	<b>892,198</b>	<b>74,792</b>	<b>966,990</b>	<b>573,014</b>
<b>Building Improvements</b>										
Bldg Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	12,210,767	407,026	5,424,288	407,026	5,831,314	6,379,453
<b>TOTAL Building Improvements</b>					<b>12,210,767</b>	<b>407,026</b>	<b>5,424,288</b>	<b>407,026</b>	<b>5,831,314</b>	<b>6,379,453</b>
<b>MOVABLE EQUIPMENT</b>										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	710,021	27,663	651,318	12,899	664,217	45,804
<b>2019 Additions</b>										
MME	80 elec bed*	10/31/2018	S/L	12	640	53	212	53	265	375
MME	Digital Scale	11/30/2018	S/L	5	756	151	604	151	755	1
MME	Bed Frame	1/31/2019	S/L	10	1,965	197	788	197	985	980
MME	Meal Delivery Cart	1/31/2019	S/L	10	17,243	1,724	6,896	1,724	8,620	8,623
MME	Digital chair scale	2/28/2019	S/L	10	1,308	131	524	131	655	653
MME	Bed frame	3/31/2019	S/L	5	718	144	576	144	720	(2)
MME	Bed frame	3/31/2019	S/L	5	1,728	346	1,384	346	1,730	(2)
MME	Lift	2/28/2019	S/L	10	2,600	260	1,040	260	1,300	1,300
MME	Kangaroo Pump	5/31/2019	S/L	8	1,527	191	764	191	955	572
MME	ECG	2/28/2019	S/L	5	2,612	522	2,088	522	2,610	2
MME	Food Blender	1/31/2019	S/L	10	1,159	116	464	116	580	570
MME	Ice Maker	6/30/2019	S/L	10	2,269	227	908	227	1,135	1,134
MME	Gas Range	7/31/2019	S/L	10	5,223	522	2,088	522	2,610	2,613
MME	Mattress	8/31/2019	S/L	10	654	65	260	65	325	329
MME	Convection Gas Oven	8/31/2019	S/L	10	7,294	729	2,916	729	3,645	3,649
MME	Bariatric parallel bars	8/31/2019	S/L	15	1,961	131	524	131	655	1,306
MME	Tablet	9/30/2019	S/L	5	1,127	225	900	225	1,125	2
<b>2020 Additions</b>										
MME	Wheel Chair Scale	10/31/2019	S/L	10	1,329	133	399	133	532	797
MME	Food Slicer	10/31/2019	S/L	10	1,559	156	468	156	624	935
MME	Laptop	10/31/2019	S/L	5	1,663	333	999	333	1,332	331
MME	48 Bed*	11/30/2019	S/L	12	1,302	108	324	108	432	870
MME	48 Air loss mattress*	11/30/2019	S/L	12	3,137	261	783	261	1,044	2,093
MME	Bed frame	1/31/2020	S/L	12	1,965	164	492	164	656	1,309
MME	Mattress	1/31/2020	S/L	10	1,090	109	327	109	436	654
MME	Reach in freezer	1/31/2020	S/L	10	3,952	395	1,185	395	1,580	2,372
MME	Snow Blower	2/29/2020	S/L	5	1,701	340	1,020	340	1,360	341
MME	Dinex insulated base	3/31/2020	S/L	5	4,151	830	2,490	830	3,320	831
MME	BP Kit	4/30/2020	S/L	5	2,586	517	1,551	517	2,068	518
MME	28 LED TV's*	5/31/2020	S/L	5	803	161	483	161	644	159
MME	Mattress	5/31/2020	S/L	5	936	187	561	187	748	188

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
MME	Conveyor Toaster	7/31/2020	S/L	5	675	135	405	135	540	135
MME	Bed Frame 42"	9/30/2020	S/L	10	1,698	170	510	170	680	1,018
MME	Bed Frame 42"	9/30/2020	S/L	10	1,760	176	528	176	704	1,056
MME	Floor Bed	9/30/2020	S/L	15	1,447	96	288	96	384	1,063
MME	AMP with LAL	9/30/2020	S/L	10	2,957	296	888	296	1,184	1,773
MME	Wheel chair	9/30/2020	S/L	5	618	124	372	124	496	122
MME	Color Printer	9/30/2020	S/L	5	2,047	409	1,227	409	1,636	411
<b>2021 Additions</b>										
MME	Desktop	10/31/2020	S/L	5	1,063	213	426	213	639	424
MME	Desktop	10/31/2020	S/L	5	1,073	215	430	215	645	429
MME	Bed Frame	10/31/2020	S/L	12	2,122	177	354	177	531	1,591
MME	Commercial Washer	11/30/2020	S/L	10	1,569	157	301	157	458	1,111
MME	Server room unit	12/31/2020	S/L	10	9,916	992	1,818	992	2,810	7,106
MME	Heat Unit	12/31/2020	S/L	10	2,015	202	370	202	572	1,443
MME	Snow blower	12/31/2020	S/L	5	1,562	312	572	312	884	678
MME	APM with LAL	1/31/2021	S/L	5	2,760	552	966	552	1,518	1,242
MME	Can Rack	2/28/2021	S/L	5	1,423	285	475	285	760	663
MME	Wheelchair	3/31/2021	S/L	5	1,012	202	320	202	522	490
MME	Lift Chair	3/31/2021	S/L	10	1,651	165	261	165	426	1,225
MME	Dell 24 Optiplex screen"	4/30/2021	S/L	5	3,426	685	1,028	685	1,713	1,713
MME	20 Heavy duty floor machine"	4/30/2021	S/L	5	1,092	218	327	218	545	547
MME	Dell laptop	4/30/2021	S/L	5	1,233	247	370	247	617	616
MME	Laptop	5/31/2021	S/L	5	1,032	206	292	206	498	534
MME	Dell desktop	6/30/2021	S/L	5	2,299	460	613	460	1,073	1,226
MME	Chromebook	6/30/2021	S/L	5	3,413	683	911	683	1,594	1,819
MME	Defibrillator	7/31/2021	S/L	5	1,073	215	269	215	484	589
MME	Lift	7/31/2021	S/L	10	2,183	218	273	218	491	1,692
MME	MX95	7/31/2021	S/L	3	8,083	2,694	3,368	2,694	6,062	2,021
MME	Dell desktop	7/31/2021	S/L	5	1,232	246	308	246	554	678
MME	Dell Laptop	7/31/2021	S/L	5	1,418	284	355	284	639	779
MME	Dell Desktop	7/31/2021	S/L	5	1,291	258	323	258	581	710
MME	Muting callcord	8/31/2021	S/L	5	2,969	594	693	594	1,287	1,682
MME	Electric bed 80"	8/31/2021	S/L	12	1,395	116	135	116	251	1,144
MME	Relieft aire low air loss	8/31/2021	S/L	5	6,317	1,263	1,474	1,263	2,737	3,580
MME	Dell Desktop	9/30/2021	S/L	5	1,002	200	217	200	417	585
<b>2022 Additions</b>										
MME	Panacea Foam Mattress	10/31/2021	S/L	7	814	116	116	116	232	582
MME	Standup Lift	10/31/2021	S/L	10	3,290	329	329	329	658	2,632
MME	ELOView control	11/30/2021	S/L	3	2,986	995	995	995	1,990	996
MME	Mattress	11/30/2021	S/L	5	673	135	135	135	270	403
MME	Pillow speaker	12/31/2021	S/L	5	1,899	380	380	380	760	1,139
MME	Vacuum	12/31/2021	S/L	5	2,142	428	428	428	856	1,286
MME	Desk/Lap top	12/31/2021	S/L	5	5,316	1,063	1,063	1,063	2,126	3,190
MME	Aire low mattress	12/31/2021	S/L	5	3,334	667	667	667	1,334	2,000
MME	Mattress	12/31/2021	S/L	5	1,383	277	277	277	554	829
MME	Floor Bed	12/31/2021	S/L	5	2,345	469	469	469	938	1,407
MME	Bed frame	12/31/2021	S/L	5	1,994	399	399	399	798	1,196
MME	Wheelchair	12/31/2021	S/L	5	1,595	319	319	319	638	957
MME	Wheelchair Scale Single Ramp	1/31/2022	S/L	10	1,502	150	150	150	300	1,202
MME	Smartcare Trio System-Vacuum	1/31/2022	S/L	8	4,575	572	572	572	1,144	3,431
MME	Wheelchair Scale w/ armrests	1/31/2022	S/L	10	1,270	127	127	127	254	1,016
MME	Reach-In Refrigerator	2/28/2022	S/L	10	5,857	586	586	586	1,172	4,685
MME	Leather Recliner	2/28/2022	S/L	10	1,212	121	121	121	242	970
MME	Bed Frame	2/28/2022	S/L	5	1,191	238	238	238	476	715
MME	Electric Kettle-Countertop	3/31/2022	S/L	15	10,381	692	692	692	1,384	8,997
MME	Dell Laptop	4/30/2022	S/L	3	1,732	577	577	577	1,154	578
MME	Dell Desktop	5/31/2022	S/L	3	1,326	442	442	442	884	442
MME	Qty6-Pillow Speaker/PP Cord	5/31/2022	S/L	5	1,521	304	304	304	608	913
MME	CyberPower UPS Tower/RM Card	6/30/2022	S/L	3	1,029	343	343	343	686	343
MME	Qty3- HP Chromebook	6/30/2022	S/L	3	1,233	411	411	411	822	411
MME	Mattress- Relief Max	6/30/2022	S/L	5	1,244	249	249	249	498	746
MME	Bed Frame/Mattress w/ APM LAL	6/30/2022	S/L	5	3,668	734	734	734	1,468	2,200
MME	Mattress w/ APM LAL	6/30/2022	S/L	5	2,364	473	473	473	946	1,418
MME	Qty6- Foam Mattress	7/31/2022	S/L	5	1,686	337	337	337	674	1,012
MME	CyberPower 1500 Smart App LCD	7/31/2022	S/L	3	1,059	353	353	353	706	353
MME	Dell Desktop/LG Monitor	7/31/2022	S/L	3	1,310	437	437	437	874	436
MME	Digital Chair/Scale w/ Armrest	8/31/2022	S/L	10	1,320	132	132	132	264	1,056
MME	Dell Laptop	8/31/2022	S/L	3	1,201	400	400	400	800	401
MME	Serving Overshelf/Cord & Plug	9/30/2022	S/L	15	6,309	421	421	421	842	5,467
MME	Dell Laptop	9/30/2022	S/L	3	1,195	398	398	398	796	399
<b>2023 Additions</b>										
MME	Ice Maker/Water Dispenser	10/31/2022	S/L	10	7,649	-	-	765	765	6,884
MME	Bladder Scanner/Stand	10/31/2022	S/L	5	4,324	-	-	865	865	3,459
MME	Qty6-Panacea Foam Mattress	11/30/2022	S/L	5	1,658	-	-	304	304	1,354
MME	Beside Cabinet/Wardrobe/Chest	11/30/2022	S/L	15	8,086	-	-	494	494	7,592
MME	Dell Desktop	12/31/2022	S/L	3	1,367	-	-	380	380	987
MME	Qty8-Beside Cab/Chest/Wardrobe	12/31/2022	S/L	15	14,387	-	-	799	799	13,588
MME	Qty2-Touchless & Thermal Clock	12/31/2022	S/L	5	5,030	-	-	838	838	4,192
MME	Carpet Extractor	1/31/2023	S/L	5	2,731	-	-	410	410	2,322
MME	Dell Laptop	1/31/2023	S/L	3	1,201	-	-	300	300	901
MME	Qty4-Beside Cabinet/Chest	2/28/2023	S/L	15	8,544	-	-	380	380	8,164
MME	Qty4-Linen Cart	3/31/2023	S/L	10	1,413	-	-	82	82	1,331
MME	Dell Laptop	3/31/2023	S/L	3	1,201	-	-	233	233	967
MME	Qty10-Electric Keypad Lock	3/31/2023	S/L	10	2,037	-	-	119	119	1,918
MME	Qty6-Electric Keypad Lock	3/31/2023	S/L	10	1,222	-	-	71	71	1,151
MME	Qty4-Floor Standing/Wall Racks	5/31/2023	S/L	15	3,765	-	-	105	105	3,661
MME	Lift-Reliant Stand Up 350lbs	7/31/2023	S/L	10	3,290	-	-	82	82	3,207
MME	Patient Lift/Scale	7/31/2023	S/L	10	2,714	-	-	68	68	2,646
MME	APM System with LAL	8/31/2023	S/L	5	2,866	-	-	96	96	2,771
MME	Floor Bed/Bed Fram	8/31/2023	S/L	15	5,002	-	-	56	56	4,946
MME	Qty4-BP Monitor	9/30/2023	S/L	6	8,412	-	-	117	117	8,295
MME	Qty3-Dell Laptop	9/30/2023	S/L	3	3,684	-	-	102	102	3,581
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,036,343</b>	<b>64,630</b>	<b>720,876</b>	<b>56,532</b>	<b>777,408</b>	<b>258,935</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>14,787,114</b>	<b>538,415</b>	<b>7,037,362</b>	<b>538,350</b>	<b>7,575,712</b>	<b>7,211,402</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>2,576,346</b>			<b>131,324</b>	<b>1,731,476</b>	<b>844,870</b>
<b>LESS REALTY ASSETS</b>					<b>(12,210,767)</b>				<b>(5,831,314)</b>	<b>(6,379,453)</b>
<b>ROUNDING</b>										
<b>VARIANCE</b>					<b>1</b>	<b>538,415</b>	<b>7,037,362</b>	<b>407,026</b>	<b>12,922</b>	<b>(12,921)</b>

### 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 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	130				
6. Square Footage	60,298				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		10/01/15			
c. Interest Rate for the Cost Year		3.68%			
d. Term of Mortgage (number of years)		35			
e. Amount of Principal Borrowed		12,867,900			
f. Principal balance outstanding as of 9/30/2023		11,166,735			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2023				Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b>		\$						

(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		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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				\$	2,360	2,360				
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	2,360	2,360				
14. Insurance										
a. Insurance on Property (buildings only)				\$	26,467	26,467				
b. Insurance on Automobiles				\$		451	(451)			
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) Liability / Crime Insurance				\$	113,134	113,134				
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	139,601	140,052	(451)			
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	16,468,925	18,791,187	(2,322,262)			

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 15,603,130	15,603,130			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,239,709)	(5,239,709)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,820,500	2,820,500			
b. Medicare Room and Board Contractual Allowance **	\$ (2,430,769)	(2,430,769)			
4. a. Private-Pay Residents and Other	\$ 5,139,565	5,139,565			
b. Private-Pay Room and Board Contractual Allowance **	\$ (392,478)	(392,478)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 446,048	446,048			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (477,681)	(477,681)			
c. Prescription Drugs - Non-Medicare	\$ 499,028	499,028			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (542,982)	(542,982)			
2. a. Medical Supplies - Medicare	\$ 4,595	4,595			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (4,595)	(4,595)			
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 495,690	495,690			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 49,549	49,549			
c. Physical Therapy - Non-Medicare	\$ 518,546	518,546			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (518,917)	(518,917)			
4. a. Speech Therapy - Medicare	\$ 303,006	303,006			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (18,420)	(18,420)			
c. Speech Therapy - Non-Medicare	\$ 257,517	257,517			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (237,360)	(237,360)			
5. a. Occupational Therapy - Medicare	\$ 515,295	515,295			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (7,970)	(7,970)			
c. Occupational Therapy - Non-Medicare	\$ 549,514	549,514			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (521,411)	(521,411)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 2,151,947	2,151,947			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 451,000	451,000			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 19,412,638	19,412,638			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 5,705	5,705			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 33,326	33,326			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 39,031	39,031			
<b>VI. Total All Revenue</b> (III+V)	\$ 19,451,669	19,451,669			

\* 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)	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Regency	\$ 806,393		
30 II 6a	Medicare A Nsng Comp Contra-Regency	1,215,827		
30 II 6a	Medicare Pt A Ambulance-Regency	9,270		
30 II 6a	Medicare Pt A IV Therapy-Regency	31,633		
30 II 6a	Medicare Pt A Lab-Regency	58,617		
30 II 6a	Medicare Pt A X-Regency	31,489		
30 II 6a	Medicare Part B Telehealthfield-Regency	(120)		
30 II 6a	Medicare Pt B Prior Period-Regency	(1,162)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 2,151,947</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Medicaid IV Therapy-Regency	\$ 280		
30 II 6b	Medicaid Lab-Regency	(1,071)		
30 II 6b	Medicaid X-Regency	574		
30 II 6b	Medicare Pt A Settlement-Regency	16,421		
30 II 6b	Medicare Pt B Flu/Pneumonia-Regency	8,262		
30 II 6b	Private Chargeable Med Supp-Regency	(659)		
30 II 6b	Private Flu/Pneumonia-Regency	329		
30 II 6b	Comm Ins Chargeable Med Supp-Regency	3,029		
30 II 6b	Comm Ins Charge Med Supp Contra-Regency	(3,029)		
30 II 6b	Comm Ins IV Therapy-Regency	48,231		
30 II 6b	Comm Ins Lab-Regency	3,333		
30 II 6b	Comm Ins X-Regency	724		
30 II 6b	Mgd Medicare Ambulance-Regency	14,845		
30 II 6b	Mgd Medicare IV Therapy-Regency	6,286		
30 II 6b	Mgd Medicare Lab-Regency	38,992		
30 II 6b	Mgd Medicare X-Regency	20,991		
30 II 6b	Mgd Medicare Flu/Pneumonia-Regency	9,839		
30 II 6b	Mgd Medicare Prior Period-Regency	(19,257)		
30 II 6b	Patient Revenue Capitation -Regency	302,880		
<b>Total Other Resident Revenue</b>		<b>\$ 451,000</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Money Market Account	1,302,602	\$ 4,790		
30 IV 5	Interest from Various Payors / Vendors	N/A	915		
<b>Total Interest Income</b>			<b>\$ 5,705</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Misc Rebates / Refund Revenue (Disallowed on Pg 16a)	\$ 22,669		
30 IV 8	Medical Records Revenue (Disallowed on Pg 16a)	519		
30 IV 8	Reversal of Prior Period Revenue (No CY Expense)	10,138		
<b>Total Other Revenue</b>		<b>\$ 33,326</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	2,360,933
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,828,664
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,299,202
4. Inventories			\$	34,532
5. Prepaid Expenses			\$	86,554
a. _____				
b. _____				
c. _____				
d. See Schedule	86,554			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	236,468
Prepaid Corp Taxes-Regency	236,468			
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>6,846,353</b>
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>1,540,004</u>		\$	573,014
	Accum. Depreciation <u>966,990</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,036,342</u>		\$	258,934
	Accum. Depreciation <u>777,408</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	12,921			
See Schedule	1			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>857,870</b>

\* 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 Workers Comp-Regency	\$ 13,779
31	A5	Prepaid Gen. Ins-Regency	37,321
31	A5	Prepaid Expense Other-Regency	10,937
31	A5	Prepaid Personal Property Taxes-Regency	3,596
31	A5	Prepaid Mgmt Assets-Regency	20,921
<b>Total Prepaid Expenses</b>			<b>\$ 86,554</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ 1
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 1</b>

## Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Loans and Exchange-Regency	\$ 2,240
32	D7	Security Deposits-Regency	16,100
32	D7	Operating Lease Right of Use Asset	1,676,402
<b>Total Other Assets</b>			<b>\$ 1,694,742</b>

## Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed ADP checks-Regency	\$ 16,820
33	A12	Due to Medicaid-Regency	10,886
33	A12	Due to HMS-Regency	72,504
33	A12	Patients Fund-Regency	117,150
33	A12	Accrued Expenses-Regency	272,117
33	A12	Accrued Pension-Regency	343,175
33	A12	Accrued Worker's Comp-Regency	66,068
33	A12	CT PET Tax Accrued Expense-Regency	56,722
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 955,442</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	7,704,223
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	5,831,314	Net	\$ 6,379,453
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	6,379,453
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> )				
\$ 1,694,742				
_____				
See Schedule		1,694,742		
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	1,694,742
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	15,778,418

\* 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	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	888,255
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	19,543
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	19,543		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	410,888
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> )				\$	955,442
_____					
_____					
_____					
See Schedule				955,442	
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				\$	2,274,128

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

(Carry Total forward to next page)

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

CSP-34 Rev. 6/95

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,274,128	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	9,121
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation LT	9,121		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 466,176
Name and Address of Lender		Amount	Loan Date		
Due to Realty / Related		466,176			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 1,688,338
Operating Lease Liabilities - Current			587,780		
Operating Lease Liabilities - Noncurrent			1,088,622		
Due to Aging in Amer-Regency			11,936		
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 2,163,635
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 4,437,763

**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	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	6,379,453
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			\$	6,379,453
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,893,694
6. Gain or Loss for Period			\$	1,067,508
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	4,961,202
<b>C. Total Reserves and Net Worth</b>			\$	11,340,655
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	15,778,418

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Regency House of Wallingford, Inc.	2072-C	9/30/2023	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	4,290,338	
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	19,451,669	
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	18,384,161	
D. Net Income or Deficit			\$	1,067,508	
E. Balance			\$	5,357,846	
F. Additions					
1. Additional Capital Contributed ( <i>itemize</i> )					
Total Expenses Per Page 27	\$18,791,187				
F/S vs C/R Depreciaton	(407,026)				
Total Expenses Per FS	\$18,384,161				
2. Other ( <i>itemize</i> )					
Prior Period Adjustments		(396,644)			
F-3. Total Additions			\$	(396,644)	
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			\$		
H. <b>Balance at End of Period</b>	09/30/23		\$	4,961,202	



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

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer  Matthew S. Bavolack				
Address Address  555 Long Wharf Drive, New Haven, CT 06511		Phone Number  203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report  Benjamin Goodman		Phone Number  516-705-4842		
Contact Email Address  bgoodman@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, 2023, 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 14, 2024



# Annual Report of Long-Term Care Facility Cost Year 2023 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 22b 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 15b agree with Page 15, Lines 1d and 1e, respectively?

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

18. Were all discrepancies on the Error Page addressed?

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

Yes No

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

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

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all 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 the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

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

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form 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: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
101000-0109-00-000-0	Cash - Operating-Regency	930,276.00			930,276.00	378,649.00
102000-0109-00-000-0	Cash - Payroll-Regency	8,539.00			8,539.00	10,058.00
104000-0109-00-000-0	Cash - Savings-Regency	1,302,602.00			1,302,602.00	368,741.00
105000-0109-00-000-0	Cash - Savings Patients-Regency	117,150.00			117,150.00	106,933.00
106000-0109-00-000-0	Petty Cash-Regency	1,000.00			1,000.00	1,000.00
106100-0109-00-000-0	Petty Cash - Resident Funds-Regency	500.00			500.00	500.00
107000-0109-00-000-0	Resident Refunds-Regency	866.00			866.00	2,482.00
110000-0109-00-000-0	Accounts Receivable-Regency	440,857.00			440,857.00	147,166.00
111000-0109-00-000-0	A/R Private-Regency	352,111.00			352,111.00	400,459.00
111200-0109-00-000-0	A/R Comm Ins-Regency	(56,241.00)			(56,241.00)	(20,096.00)
111300-0109-00-000-0	AR Hospice-Regency	42,212.00			42,212.00	13,817.00
111400-0109-00-000-0	A/R Mgd Medicare-Regency	378,870.00			378,870.00	477,404.00
112000-0109-00-000-0	A/R Medicare Pt A-Regency	154,263.00			154,263.00	422,800.00
112500-0109-00-000-0	A/R Medicare Pt B-Regency	5,084.00			5,084.00	5,718.00
113000-0109-00-000-0	A/R Medicaid-Regency	883,130.00			883,130.00	1,447,424.00
113100-0109-00-000-0	A/R Mgd Medicaid-Regency	(87.00)			(87.00)	636.00
114000-0109-00-000-0	A/R Patient Pticipation-Regency	31,771.00			31,771.00	(27,959.00)
116100-0109-00-000-0	Medicare Colns Bad Debt-Regency	21,792.00			21,792.00	5,991.00
116200-0109-00-000-0	Allowance for Doubtful Accounts-Regency	(425,098.00)			(425,098.00)	(234,000.00)
121400-0109-00-000-0	Prepaid Workers Comp-Regency	13,779.00			13,779.00	35,036.00
122200-0109-00-000-0	Prepaid Gen. Ins-Regency	37,321.00			37,321.00	35,344.00
129000-0109-00-000-0	Prepaid Expense Other-Regency	10,937.00			10,937.00	10,162.00
129110-0109-00-000-0	Prepaid Personal Property Taxes-Regency	3,596.00			3,596.00	3,349.00
129200-0109-00-000-0	Prepaid Corp Taxes-Regency	236,468.00			236,468.00	236,468.00
129300-0109-00-000-0	Prepaid Mgmt Assets-Regency	20,921.00			20,921.00	14,835.00
129900-0109-00-000-0	CT PET Deferred Tax-Regency	0.00			0.00	32,221.00
130000-0109-00-000-0	Inventory-Regency	34,532.00			34,532.00	36,992.00
141000-0109-00-000-0	Loans and Exchange-Regency	2,240.00			2,240.00	0.00
141600-0109-00-000-0	Due from Related-Regency	2,299,202.00			2,299,202.00	1,852,776.00
145000-0109-00-000-0	Security Deposits-Regency	16,100.00			16,100.00	16,100.00
151000-0109-00-000-0	Land-Regency	13,000.00			13,000.00	13,000.00
154000-0109-00-000-0	Lease hold Improvements-Regency	1,480,786.00		59,218.00	1,540,004.00	1,412,014.00
156000-0109-00-000-0	Major Movable Equip-Regency	1,095,403.00		(59,061.00)	1,036,342.00	945,760.00
159000-0109-00-000-0	Operating Lease Right of Use Asset	1,676,402.00			1,676,402.00	0.00
164000-0109-00-000-0	Accum Depr LHI-Regency	(949,537.00)			(949,537.00)	(883,627.00)
166000-0109-00-000-0	Accum Depr MME-Regency	(781,939.00)			(781,939.00)	(716,525.00)
210000-0109-00-000-0	Accounts Payable-Regency	(888,255.00)			(888,255.00)	(720,776.00)
211401-0109-00-000-0	Equipment Obligation ST 1-Regency	(19,543.00)			(19,543.00)	(18,519.00)
211411-0109-00-000-0	Equipment Obligation LT 1-Regency	(9,121.00)			(9,121.00)	(28,664.00)
220000-0109-00-000-0	Loans and Exchange-Regency	0.00			0.00	2,240.00
220200-0109-00-000-0	Unclaimed ADP checks-Regency	(16,820.00)			(16,820.00)	(15,803.00)
221400-0109-00-000-0	Due to Realty-Regency	(238,348.00)			(238,348.00)	(225,191.00)
221700-0109-00-000-0	Due to Medicaid-Regency	(10,886.00)			(10,886.00)	(10,886.00)
221800-0109-00-000-0	Due to HMS-Regency	(72,504.00)			(72,504.00)	(180,374.00)
226200-0109-00-000-0	Patients Fund-Regency	(117,150.00)			(117,150.00)	(106,933.00)
231100-0109-00-000-0	Operating Lease Liabilities - Current	(587,780.00)			(587,780.00)	0.00
231200-0109-00-000-0	Operating Lease Liabilities - Noncurrent	(1,088,622.00)			(1,088,622.00)	0.00
250000-0109-00-000-0	Accrued Expenses-Regency	(272,117.00)			(272,117.00)	(234,321.00)
250020-0109-00-000-0	Accrued Pension-Regency	(343,175.00)			(343,175.00)	(158,378.00)
250030-0109-00-000-0	Accrued Worker's Comp-Regency	(66,068.00)			(66,068.00)	(49,671.00)
250100-0109-00-000-0	Accrued Payroll-Regency	(410,888.00)			(410,888.00)	(350,788.00)
254900-0109-00-000-0	CT PET Tax Accrued Expense-Regency	(56,722.00)			(56,722.00)	55,106.00
271000-0109-00-000-0	Due to Aging in Amer-Regency	(11,936.00)			(11,936.00)	0.00
271500-0109-00-000-0	Due to Related-Regency	(227,828.00)			(227,828.00)	(218,332.00)
280000-0109-00-000-0	Capital-Regency	487,035.00			487,035.00	487,035.00
280100-0109-00-000-0	Paid in Capital-Regency	(5,000.00)			(5,000.00)	(5,000.00)
280200-0109-00-000-0	Shareholders Undis Earn-Regency	(55,020.00)			(55,020.00)	(55,020.00)
286000-0109-00-000-0	Ptner Drawings-Regency	885,001.00			885,001.00	1,373,180.00
295000-0109-00-000-0	Retained Earnings-Regency	(5,205,710.00)			(5,205,710.00)	(5,023,588.00)
303005-0109-00-000-0	Hospice Contra Other-Regency	0.00			0.00	(128.00)
303100-0109-00-000-0	Hospice Revenue-Regency	(350,420.00)			(350,420.00)	(523,045.00)
303700-0109-00-000-0	Hospice C/A-Regency	116,348.00			116,348.00	188,518.00
304100-0109-00-000-0	Hospice Pharmacy-Regency	(867.00)			(867.00)	(421.00)
304105-0109-00-000-0	Hospice Pharmacy Contra-Regency	867.00			867.00	421.00
304300-0109-00-000-0	Hospice PT-Regency	0.00			0.00	(32.00)
304305-0109-00-000-0	Hospice PT Contra-Regency	0.00			0.00	32.00
304400-0109-00-000-0	Hospice ST-Regency	0.00			0.00	(372.00)
304405-0109-00-000-0	Hospice ST Contra-Regency	0.00			0.00	186.00
304600-0109-00-000-0	Hospice Lab-Regency	0.00			0.00	128.00
304800-0109-00-000-0	Hospice OT-Regency	(154.00)			(154.00)	(35.00)
304805-0109-00-000-0	Hospice OT Contra-Regency	154.00			154.00	35.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
311000-0109-00-000-0	Medicaid Room & Board-Regency	(15,603,130.00)			(15,603,130.00)	(13,407,270.00)
311005-0109-00-000-0	Medicaid Room & Board Contra-Regency	5,240,513.00			5,240,513.00	4,705,230.00
313005-0109-00-000-0	Medicaid Contra Other-Regency	(804.00)			(804.00)	(2,195.00)
314100-0109-00-000-0	Medicaid Pharmacy-Regency	(103,273.00)			(103,273.00)	(87,238.00)
314105-0109-00-000-0	Medicaid Pharmacy Contra-Regency	103,553.00			103,553.00	87,238.00
314300-0109-00-000-0	Medicaid PT-Regency	(15,853.00)			(15,853.00)	(2,942.00)
314305-0109-00-000-0	Medicaid PT Contra-Regency	15,853.00			15,853.00	2,942.00
314400-0109-00-000-0	Medicaid ST-Regency	(13,077.00)			(13,077.00)	(2,770.00)
314405-0109-00-000-0	Medicaid ST Contra-Regency	13,077.00			13,077.00	2,770.00
314500-0109-00-000-0	Medicaid IV Therapy-Regency	(280.00)			(280.00)	0.00
314600-0109-00-000-0	Medicaid Lab-Regency	1,071.00			1,071.00	2,823.00
314800-0109-00-000-0	Medicaid OT-Regency	(19,448.00)			(19,448.00)	(4,798.00)
314805-0109-00-000-0	Medicaid OT Contra-Regency	19,448.00			19,448.00	4,798.00
314900-0109-00-000-0	Medicaid Specialty Beds-Regency	306.00			306.00	0.00
315000-0109-00-000-0	Medicaid X-Regency	(574.00)			(574.00)	(628.00)
321000-0109-00-000-0	Medicare Pt A Room & Board-Regency	(2,820,500.00)			(2,820,500.00)	(2,728,465.00)
321005-0109-00-000-0	Medicare Pt A R and B Contra-Regency	2,263,882.00			2,263,882.00	2,186,865.00
321006-0109-00-000-0	Medicare A PT Contra-Regency	(526,628.00)			(526,628.00)	(530,275.00)
321007-0109-00-000-0	Medicare A OT Contra-Regency	(490,074.00)			(490,074.00)	(493,248.00)
321008-0109-00-000-0	Medicare A ST Contra-Regency	(243,865.00)			(243,865.00)	(250,073.00)
321009-0109-00-000-0	Medicare A NTA Contra-Regency	(806,393.00)			(806,393.00)	(823,895.00)
321010-0109-00-000-0	Medicare A Nsng Comp Contra-Regency	(1,215,827.00)			(1,215,827.00)	(1,210,019.00)
323005-0109-00-000-0	Medicare Pt A Contra Other-Regency	99,375.00			99,375.00	128,521.00
324000-0109-00-000-0	Medicare Pt A Ambulance-Regency	(9,270.00)			(9,270.00)	0.00
324100-0109-00-000-0	Medicare Pt A Pharmacy-Regency	(446,048.00)			(446,048.00)	(431,910.00)
324105-0109-00-000-0	Medicare Pt A Pharmacy Contra-Regency	477,681.00			477,681.00	471,012.00
324200-0109-00-000-0	MCR Pt A Chargeable Med Supp-Regency	(4,595.00)			(4,595.00)	(33,195.00)
324205-0109-00-000-0	MCR Pt A Charge Med Supp Contra-Regency	4,595.00			4,595.00	33,195.00
324300-0109-00-000-0	Medicare Pt A PT-Regency	(452,565.00)			(452,565.00)	(318,895.00)
324305-0109-00-000-0	Medicare Pt A PT Contra-Regency	452,565.00			452,565.00	318,895.00
324400-0109-00-000-0	Medicare Pt A ST-Regency	(262,285.00)			(262,285.00)	(127,766.00)
324405-0109-00-000-0	Medicare Pt A ST Contra-Regency	262,285.00			262,285.00	127,766.00
324500-0109-00-000-0	Medicare Pt A IV Therapy-Regency	(31,633.00)			(31,633.00)	(39,102.00)
324600-0109-00-000-0	Medicare Pt A Lab-Regency	(58,617.00)			(58,617.00)	(94,337.00)
324800-0109-00-000-0	Medicare Pt A OT-Regency	(470,949.00)			(470,949.00)	(325,998.00)
324805-0109-00-000-0	Medicare Pt A OT Contra-Regency	470,949.00			470,949.00	325,998.00
325000-0109-00-000-0	Medicare Pt A X-Regency	(31,489.00)			(31,489.00)	(34,184.00)
328000-0109-00-000-0	Medicare Pt A Sequestration-Regency	67,512.00			67,512.00	24,085.00
329000-0109-00-000-0	Medicare Pt A Settlement-Regency	(16,421.00)			(16,421.00)	(1,013.00)
334300-0109-00-000-0	Medicare Pt B PT-Regency	(43,125.00)			(43,125.00)	(22,826.00)
334305-0109-00-000-0	Medicare Pt B PT Contra-Regency	24,514.00			24,514.00	5,690.00
334400-0109-00-000-0	Medicare Pt B ST-Regency	(40,721.00)			(40,721.00)	(25,144.00)
334405-0109-00-000-0	Medicare Pt B ST Contra-Regency	21,063.00			21,063.00	6,867.00
334800-0109-00-000-0	Medicare Pt B OT-Regency	(44,346.00)			(44,346.00)	(27,196.00)
334805-0109-00-000-0	Medicare Pt B OT Contra-Regency	27,095.00			27,095.00	5,678.00
335700-0109-00-000-0	Medicare Pt B Flu/Pneumonia-Regency	(8,262.00)			(8,262.00)	(4,215.00)
335900-0109-00-000-0	Medicare Part B Telehealthfield-Regency	120.00			120.00	0.00
337300-0109-00-000-0	Mgd Medicare Pt B PT-Regency	2,272.00			2,272.00	(6,517.00)
337305-0109-00-000-0	Mgd Medicare Pt B PT Contra-Regency	(843.00)			(843.00)	2,643.00
337400-0109-00-000-0	Mgd Medicare Pt B ST-Regency	187.00			187.00	118.00
337405-0109-00-000-0	Mgd Medicare Pt B ST Contra-Regency	0.00			0.00	(159.00)
337800-0109-00-000-0	Mgd Medicare Pt B OT-Regency	3,156.00			3,156.00	(5,987.00)
337805-0109-00-000-0	Mgd Medicare Pt B OT Contra-Regency	(1,442.00)			(1,442.00)	2,516.00
338000-0109-00-000-0	Medicare Pt B Prior Period-Regency	1,162.00			1,162.00	291.00
341000-0109-00-000-0	Private Room & Board-Regency	(2,792,625.00)			(2,792,625.00)	(3,322,595.00)
341005-0109-00-000-0	Private Room & Board Contra-Regency	155,036.00			155,036.00	180,525.00
344100-0109-00-000-0	Private Pharmacy-Regency	1,678.00			1,678.00	(621.00)
344105-0109-00-000-0	Private Pharmacy Contra-Regency	481.00			481.00	1,754.00
344200-0109-00-000-0	Private Chargeable Med Supp-Regency	659.00			659.00	(2,723.00)
344300-0109-00-000-0	Private PT-Regency	1,717.00			1,717.00	(6,730.00)
344400-0109-00-000-0	Private ST-Regency	73.00			73.00	(93.00)
344600-0109-00-000-0	Private Lab-Regency	0.00			0.00	(3,291.00)
344800-0109-00-000-0	Private OT-Regency	1,848.00			1,848.00	(5,301.00)
345000-0109-00-000-0	Private X-Regency	0.00			0.00	(143.00)
345700-0109-00-000-0	Private Flu/Pneumonia-Regency	(329.00)			(329.00)	(77.00)
351000-0109-00-000-0	Comm Ins Room & Board-Regency	(194,765.00)			(194,765.00)	(202,035.00)
351005-0109-00-000-0	Comm Ins Room & Board Contra-Regency	44,133.00			44,133.00	42,943.00
353005-0109-00-000-0	Comm Ins Contra Other-Regency	6,316.00			6,316.00	7,315.00
354100-0109-00-000-0	Comm Ins Pharmacy-Regency	(30,093.00)			(30,093.00)	(111,515.00)
354105-0109-00-000-0	Comm Ins Pharmacy Contra-Regency	78,324.00			78,324.00	112,252.00
354200-0109-00-000-0	Comm Ins Chargeable Med Supp-Regency	(3,029.00)			(3,029.00)	(649.00)
354205-0109-00-000-0	Comm Ins Charge Med Supp Contra-Regency	3,029.00			3,029.00	649.00
354300-0109-00-000-0	Comm Ins PT-Regency	(34,079.00)			(34,079.00)	(9,485.00)
354305-0109-00-000-0	Comm Ins PT Contra-Regency	34,079.00			34,079.00	9,485.00
354400-0109-00-000-0	Comm Ins ST-Regency	(5,746.00)			(5,746.00)	(1,216.00)



Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
354405-0109-00-000-0	Comm Ins ST Contra-Regency	5,746.00			5,746.00	1,216.00
354500-0109-00-000-0	Comm Ins IV Therapy-Regency	(48,231.00)			(48,231.00)	(738.00)
354600-0109-00-000-0	Comm Ins Lab-Regency	(3,333.00)			(3,333.00)	(6,146.00)
354800-0109-00-000-0	Comm Ins OT-Regency	(37,431.00)			(37,431.00)	(10,170.00)
354805-0109-00-000-0	Comm Ins OT Contra-Regency	37,431.00			37,431.00	10,170.00
354900-0109-00-000-0	Comm Ins Specialty Beds-Regency	(2,259.00)			(2,259.00)	0.00
355000-0109-00-000-0	Comm Ins X-Regency	(724.00)			(724.00)	(1,168.00)
371000-0109-00-000-0	Mgd Medicare Room and Board-Regency	(1,801,755.00)			(1,801,755.00)	(2,298,855.00)
371005-0109-00-000-0	Mgd Medicare Room & Board Contra-Regency	(2,231.00)			(2,231.00)	345,347.00
373005-0109-00-000-0	Mgd Medicare Contra Other-Regency	72,876.00			72,876.00	95,367.00
374000-0109-00-000-0	Mgd Medicare Ambulance-Regency	(14,845.00)			(14,845.00)	0.00
374100-0109-00-000-0	Mgd Medicare Pharmacy-Regency	(367,340.00)			(367,340.00)	(382,075.00)
374105-0109-00-000-0	Mgd Medicare Pharmacy Contra-Regency	360,624.00			360,624.00	438,391.00
374300-0109-00-000-0	Mgd Medicare PT-Regency	(375,751.00)			(375,751.00)	(287,086.00)
374305-0109-00-000-0	Mgd Medicare PT Contra-Regency	375,820.00			375,820.00	287,515.00
374400-0109-00-000-0	Mgd Medicare ST-Regency	(175,028.00)			(175,028.00)	(106,809.00)
374405-0109-00-000-0	Mgd Medicare ST Contra-Regency	175,028.00			175,028.00	106,809.00
374500-0109-00-000-0	Mgd Medicare IV Therapy-Regency	(6,286.00)			(6,286.00)	(58,091.00)
374600-0109-00-000-0	Mgd Medicare Lab-Regency	(38,992.00)			(38,992.00)	(64,578.00)
374800-0109-00-000-0	Mgd Medicare OT-Regency	(400,662.00)			(400,662.00)	(313,480.00)
374805-0109-00-000-0	Mgd Medicare OT Contra-Regency	400,662.00			400,662.00	313,480.00
374900-0109-00-000-0	Mgd Medicare Specialty Beds-Regency	1,953.00			1,953.00	(3,031.00)
375000-0109-00-000-0	Mgd Medicare X-Regency	(20,991.00)			(20,991.00)	(27,759.00)
375700-0109-00-000-0	Mgd Medicare Flu/Pneumonia-Regency	(9,839.00)			(9,839.00)	(2,571.00)
378000-0109-00-000-0	Mgd Medicare Prior Period-Regency	19,257.00			19,257.00	5,251.00
378100-0109-00-000-0	Medicare Mgd Care Pt B PT-Regency	(95,142.00)			(95,142.00)	(66,215.00)
378105-0109-00-000-0	Medicare Mgd Pt B PT Contra-Regency	65,489.00			65,489.00	47,240.00
378120-0109-00-000-0	Medicare Mgd Care Pt B ST-Regency	(63,926.00)			(63,926.00)	(44,117.00)
378125-0109-00-000-0	Medicare Mgd Pt B STContra-Regency	49,255.00			49,255.00	33,729.00
378130-0109-00-000-0	Medicare Mgd Care Pt B OT-Regency	(95,381.00)			(95,381.00)	(38,293.00)
378135-0109-00-000-0	Medicare Mgd Pt B OT Contra-Regency	63,716.00			63,716.00	30,602.00
381000-0109-00-000-0	Mgd Medicaid Room & Board-Regency	0.00			0.00	(590.00)
389010-0109-00-000-0	Patient Revenue Capitation -Regency	(302,880.00)			(302,880.00)	(230,295.00)
391100-0109-00-000-0	Interest Income-Regency	(5,705.00)			(5,705.00)	(768.00)
391500-0109-00-000-0	Misc. Other Income-Regency	(22,784.00)			(22,784.00)	(74,670.00)
391530-0109-00-000-0	Misc Income Rebates-Regency	(404.00)			(404.00)	0.00
391900-0109-00-000-0	Long- Term CT PET Tax Income-Regency- -	32,221.00			32,221.00	71,126.00
400000-0109-01-073-0	Salary-Regency-Operator-Owner-	24,924.00			24,924.00	24,924.00
400000-0109-03-007-0	Salary-Regency-Administration-Administrative Ass-	84,740.00			84,740.00	91,381.00
400000-0109-03-009-0	Salary-Regency-Administration-Administrator-	192,034.00			192,034.00	189,461.00
400000-0109-04-007-0	Salary-Regency-Fiscal Operations-Administrative -	92,830.00			92,830.00	73,051.00
400000-0109-05-065-0	Salary-Regency-Medical Records-Medical Records-	33,670.00			33,670.00	44,617.00
400000-0109-06-038-0	Salary-Regency-Social service-Dir-	139,371.00			139,371.00	90,483.00
400000-0109-06-096-0	Salary-Regency-Social service-Social Worker-	92,499.00			92,499.00	77,142.00
400000-0109-07-038-0	Salary-Regency-Rec Therapy-Dir-	116,282.00			116,282.00	77,094.00
400000-0109-07-086-0	Salary-Regency-Rec Therapy-Rec Therapist-	84,541.00			84,541.00	89,507.00
400000-0109-08-058-0	Salary-Regency-Maintenance-Maintenance Worker-	10,275.00			10,275.00	23,906.00
400000-0109-08-101-0	Salary-Regency-Maintenance-Supervisor-	109,769.00			109,769.00	78,442.00
400000-0109-09-048-0	Salary-Regency-Housekeeping-Housekeeper-	416,541.00			416,541.00	386,993.00
400000-0109-09-101-0	Salary-Regency-Housekeeping-Supervisor-	65,555.00			65,555.00	63,568.00
400000-0109-11-011-0	Salary-Regency-Admissions-Admissions Coordinator-	22,885.00			22,885.00	978.00
400000-0109-11-038-0	Salary-Regency-Admissions-Dir-	162,689.00			162,689.00	185,138.00
400000-0109-13-013-0	Salary-Regency-Dietary-Aide-	369,532.00			369,532.00	329,506.00
400000-0109-13-031-0	Salary-Regency-Dietary-Cook-	146,267.00			146,267.00	141,093.00
400000-0109-13-101-0	Salary-Regency-Dietary-Supervisor-	95,875.00			95,875.00	92,126.00
400000-0109-14-012-0	Salary-Regency-Nursing Admin-ADNS-	143,670.00			143,670.00	186,691.00
400000-0109-14-028-0	Salary-Regency-Nursing Admin-Clerical-	56,786.00			56,786.00	50,320.00
400000-0109-14-044-0	Salary-Regency-Nursing Admin-DNS-	136,994.00			136,994.00	151,308.00
400000-0109-15-021-0	Salary-Regency-Nursing-CNA-	2,457,137.00			2,457,137.00	1,775,372.00
400000-0109-15-052-0	Salary-Regency-Nursing-LPN-	1,613,819.00			1,613,819.00	1,432,052.00
400000-0109-15-092-0	Salary-Regency-Nursing-RN-	1,084,798.00		(213,053.00)	871,745.00	850,811.00
400000-0109-21-040-0	Salary-Regency-Human Resources-Dir of Human Reso-	77,944.00			77,944.00	61,019.00
400050-0109-03-007-0	Salary - PTO-Regency-Administration-Administrati-	(392.00)			(392.00)	1,291.00
400050-0109-04-007-0	Salary - PTO-Regency-Fiscal Operations-Administr-	(1,030.00)			(1,030.00)	(12,323.00)
400050-0109-05-065-0	Salary - PTO-Regency-Medical Records-Medical Rec-	(630.00)			(630.00)	1,700.00
400050-0109-06-038-0	Salary - PTO-Regency-Social service-Dir-	4,448.00			4,448.00	7,421.00
400050-0109-06-096-0	Salary - PTO-Regency-Social service-Social Worke-	(578.00)			(578.00)	1,350.00
400050-0109-07-038-0	Salary - PTO-Regency-Rec Therapy-Dir-	4,275.00			4,275.00	1,269.00
400050-0109-07-086-0	Salary - PTO-Regency-Rec Therapy-Rec Therapist-	1,886.00			1,886.00	(2,027.00)
400050-0109-08-058-0	Salary - PTO-Regency-Maintenance-Maintenance Wor-	1,182.00			1,182.00	(2,139.00)
400050-0109-08-101-0	Salary - PTO-Regency-Maintenance-Supervisor-	(2,536.00)			(2,536.00)	4,118.00
400050-0109-09-048-0	Salary - PTO-Regency-Housekeeping-Housekeeper-	8,543.00			8,543.00	432.00
400050-0109-09-101-0	Salary - PTO-Regency-Housekeeping-Supervisor-	1,427.00			1,427.00	(145.00)
400050-0109-11-038-0	Salary - PTO-Regency-Admissions-Dir-	(10,217.00)			(10,217.00)	1,718.00
400050-0109-13-013-0	Salary - PTO-Regency-Dietary-Aide-	1,630.00			1,630.00	(1,005.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
400050-0109-13-031-0	Salary - PTO-Regency-Dietary-Cook-	2,927.00			2,927.00	1,390.00
400050-0109-13-101-0	Salary - PTO-Regency-Dietary-Supervisor-	(2,139.00)			(2,139.00)	2,364.00
400050-0109-14-012-0	Salary - PTO-Regency-Nursing Admin-ADNS-	(12,296.00)			(12,296.00)	9,014.00
400050-0109-14-028-0	Salary - PTO-Regency-Nursing Admin-Clerical-	370.00			370.00	766.00
400050-0109-14-044-0	Salary - PTO-Regency-Nursing Admin-DNS-	4,150.00			4,150.00	(6,341.00)
400050-0109-15-021-0	Salary - PTO-Regency-Nursing-CNA-	28,662.00			28,662.00	10,369.00
400050-0109-15-052-0	Salary - PTO-Regency-Nursing-LPN-	570.00			570.00	359.00
400050-0109-15-092-0	Salary - PTO-Regency-Nursing-RN-	(10,270.00)			(10,270.00)	(8,340.00)
400050-0109-21-040-0	Salary - PTO-Regency-Human Resources-Dir of Huma-	1,277.00			1,277.00	(2,814.00)
401000-0109-29-000-0	FICA-Regency-Emp Benefits- -	583,606.00			583,606.00	523,005.00
401100-0109-29-000-0	FUI-Regency-Emp Benefits- -	13,282.00			13,282.00	8,290.00
401200-0109-29-000-0	SUI-Regency-Emp Benefits- -	59,773.00			59,773.00	49,361.00
401300-0109-29-000-0	Health Ins-Regency-Emp Benefits- -	1,098,585.00			1,098,585.00	774,733.00
401400-0109-29-000-0	Workers Compensation-Regency-Emp Benefits- -	183,891.00			183,891.00	208,882.00
401450-0109-29-000-0	Workers Comp Retro Exp-Regency-Emp Benefits- -	0.00			0.00	14,090.00
401700-0109-29-000-0	Pension-Regency-Emp Benefits- -	441,633.00			441,633.00	158,378.00
402000-0109-03-000-0	Holiday Expense-Regency-Administration	3,000.00			3,000.00	6,101.00
410000-0109-04-000-0	Supplies-Regency-Fiscal Operations	24,238.00			24,238.00	25,873.00
410000-0109-07-000-0	Supplies-Regency-Rec Therapy	20,946.00			20,946.00	24,116.00
410000-0109-08-000-0	Supplies-Regency-Maintenance	29,595.00		(157.00)	29,438.00	39,116.00
410000-0109-09-000-0	Supplies-Regency-Housekeeping	40,420.00			40,420.00	37,695.00
410000-0109-10-000-0	Supplies-Regency-Laundry	610.00			610.00	2,151.00
410000-0109-13-000-0	Supplies-Regency-Dietary	51,203.00			51,203.00	36,251.00
410000-0109-15-000-0	Supplies-Regency-Nursing	141,997.00			141,997.00	163,927.00
410000-0109-18-000-0	Supplies-Regency-Marketing	10,026.00			10,026.00	3,463.00
410000-0109-23-000-0	Supplies-Regency-Rehab Tpy and Ancnlry	0.00			0.00	593.00
410019-0109-09-000-0	Supplies COVID-Regency-Housekeeping	671.00			671.00	901.00
410019-0109-15-000-0	Supplies COVID-Regency-Nursing	30,155.00			30,155.00	54,691.00
411010-0109-22-000-0	Flu Vaccine-Regency-Medical Services- -	16,508.00			16,508.00	5,740.00
411200-0109-23-000-0	Drugs Medicare Pt A-Regency-Rehab Tpy and Ancnlry	510,494.00			510,494.00	556,431.00
411700-0109-22-000-0	House Drugs (OTC)-Regency-Medical Services- -	14,929.00			14,929.00	19,109.00
412000-0109-13-000-0	Food-Regency-Dietary	426,079.00			426,079.00	356,171.00
412019-0109-13-000-0	Food COVID-Regency-Dietary	0.00			0.00	21.00
412100-0109-13-000-0	Food Supplements-Regency-Dietary	24,064.00			24,064.00	36,956.00
413001-0109-23-000-0	Oxygen Non Billable-Regency-Rehab Tpy and Ancnlry	8,700.00			8,700.00	5,272.00
413500-0109-23-000-0	IV Thy Supplies-Regency-Rehab Tpy and Ancnlry	5,350.00			5,350.00	8,820.00
414000-0109-10-000-0	Diapers-Regency-Laundry	56,064.00			56,064.00	51,710.00
414100-0109-10-000-0	Linen-Regency-Laundry	236.00			236.00	229.00
420000-0109-03-000-0	Minor Equip-Regency-Administration	0.00			0.00	726.00
420000-0109-09-000-0	Minor Equip-Regency-Housekeeping	0.00			0.00	513.00
420000-0109-13-000-0	Minor Equip-Regency-Dietary	107.00			107.00	0.00
420000-0109-15-000-0	Minor Equip-Regency-Nursing	4,852.00			4,852.00	3,162.00
431000-0109-03-000-0	Consulting Fees-Regency-Administration	1,647.00			1,647.00	3,876.00
431000-0109-04-000-0	Consulting Fees-Regency-Fiscal Operations	4,476.00		(4,476.00)	0.00	0.00
431000-0109-13-000-0	Consulting Fees-Regency-Dietary	36,960.00			36,960.00	36,531.00
431000-0109-15-000-0	Consulting Fees-Regency-Nursing	27,354.00			27,354.00	19,667.00
431010-0109-23-000-0	Pharmacy fees-Regency-Rehab Tpy and Ancnlry- -	16,575.00			16,575.00	19,078.00
432000-0109-03-000-0	Accounting Fees-Regency-Administration	34,620.00			34,620.00	40,620.00
433000-0109-03-000-0	Legal Fees-Regency-Administration	0.00			0.00	164.00
433100-0109-03-000-0	Legal Fees - Labor-Regency-Administration	292.00			292.00	923.00
433200-0109-03-000-0	Legal Fees - Collections-Regency-Administration	21,685.00			21,685.00	49,985.00
433300-0109-03-000-0	Legal Fees - Non-reimbursable-Regency-Admin	1,198.00			1,198.00	945.00
434000-0109-03-000-0	Shared Services-Regency-Administration	730,393.00		4,476.00	734,869.00	653,824.00
435200-0109-03-000-0	IT ServicesAdministration-Regency-Administration	104,701.00			104,701.00	96,276.00
435210-0109-03-000-0	IT Rental-Regency-Administration	50,288.00		(5,981.00)	44,307.00	45,619.00
436000-0109-22-000-0	Medical Director Fees-Regency-Medical Services	49,440.00			49,440.00	48,480.00
436010-0109-22-000-0	Medical Staff Meetings-Regency-Medical Services	300.00			300.00	100.00
436200-0109-22-000-0	Dental Fees-Regency-Medical Services	7,116.00			7,116.00	7,083.00
436300-0109-22-000-0	Physician Fees-Regency-Medical Services- -	25,283.00			25,283.00	27,630.00
437000-0109-23-000-0	PT Fees-Regency-Rehab Tpy and Ancnlry- -	321,172.00			321,172.00	371,914.00
437100-0109-23-000-0	OT Fees-Regency-Rehab Tpy and Ancnlry- -	341,644.00			341,644.00	360,225.00
437200-0109-23-000-0	Speech Fees-Regency-Rehab Tpy and Ancnlry- -	151,498.00			151,498.00	115,668.00
438019-0109-27-000-0	Lab Fees COVID 19-Regency-Laboratory	0.00			0.00	8,460.00
438020-0109-27-000-0	X-Regency-Laboratory	28,583.00			28,583.00	33,140.00
438030-0109-27-000-0	Lab Fees-Regency-Laboratory	63,379.00			63,379.00	95,090.00
440000-0109-03-000-0	Purch Services-Regency-Administration	0.00			0.00	235.00
440000-0109-04-000-0	Purch Services-Regency-Fiscal Operations	33,045.00			33,045.00	38,023.00
440000-0109-07-000-0	Purch Services-Regency-Rec Therapy	21,463.00			21,463.00	17,385.00
440000-0109-08-000-0	Purch Services-Regency-Maintenance	131,126.00			131,126.00	115,266.00
440000-0109-12-000-0	Purch Services-Regency-Security	36,910.00			36,910.00	11,779.00
440000-0109-13-000-0	Purch Services-Regency-Dietary	11,838.00			11,838.00	10,165.00
440000-0109-15-000-0	Purch Services-Regency-Nursing	2,532.00			2,532.00	6,764.00
440001-0109-08-000-0	Ground Services-Regency-Maintenance	27,454.00			27,454.00	28,140.00
440010-0109-15-000-0	Purch Services Ambulance-Regency-Nursing	17,151.00			17,151.00	9,012.00
440050-0109-07-000-0	Cable Expense-Regency-Rec Therapy	3,616.00			3,616.00	10,495.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
442000-0109-08-000-0	Pest Control-Regency-Maintenance- -	2,834.00			2,834.00	2,618.00
443000-0109-08-000-0	Carting-Regency-Maintenance	37,470.00			37,470.00	31,368.00
452000-0109-04-000-0	Equip Rental-Regency-Fiscal Operations	18,225.00		(821.00)	17,404.00	4,468.00
452000-0109-13-000-0	Equip Rental-Regency-Dietary	2,467.00			2,467.00	1,764.00
452000-0109-15-000-0	Equip Rental-Regency-Nursing	22,459.00			22,459.00	27,165.00
452000-0109-23-000-0	Equip Rental-Regency-Rehab Tpy and Ancllry	10,470.00			10,470.00	10,453.00
452000-0109-24-000-0	Equip Rental-Regency-Respiratory	15,138.00			15,138.00	21,068.00
461000-0109-03-000-0	Telephone-Regency-Administration	34,473.00			34,473.00	42,595.00
461100-0109-03-000-0	Telephone - Cell-Regency-Administration	1,850.00			1,850.00	1,852.00
462000-0109-25-000-0	Electric-Regency-Property	78,890.00			78,890.00	83,372.00
463000-0109-25-000-0	Gas-Regency-Property	80,960.00			80,960.00	105,337.00
464000-0109-25-000-0	Sewer-Regency-Property	79,021.00			79,021.00	57,696.00
466000-0109-25-000-0	Water-Regency-Property	400.00			400.00	0.00
471000-0109-25-000-0	Rent-Regency-Property	1,020,477.00		(136,074.00)	884,403.00	951,762.00
472000-0109-25-000-0	Personal Property Taxes-Regency-Property	13,642.00			13,642.00	14,174.00
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property- -	0.00			0.00	21,585.00
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property- -	0.00			0.00	107,764.00
484000-0109-25-000-0	Depe Exp LHI-Regency	65,909.00		8,883.00	74,792.00	66,759.00
486000-0109-25-000-0	Depr Exp MME-Regency	65,415.00		(8,883.00)	56,532.00	64,630.00
491000-0109-03-000-0	Dues-Regency-Administration	11,501.00		(1,535.00)	9,966.00	8,901.00
491001-0109-03-000-0	Subscriptions-Regency-Administration	5,987.00			5,987.00	2,584.00
500000-0109-03-000-0	Licenses and Permits-Regency-Administration	2,183.00		1,535.00	3,718.00	2,110.00
501100-0109-03-000-0	Advertising Promotional-Regency-Administration	13,839.00			13,839.00	1,807.00
501100-0109-18-000-0	Advertising Promotional-Regency-Marketing- -	13,241.00			13,241.00	20,462.00
503000-0109-03-000-0	Penalties-Regency-Administration	0.00			0.00	9,750.00
503100-0109-03-000-0	Interest-Regency-Administration	213.00			213.00	167.00
503130-0109-03-000-0	Interest on Computer Loan-Regency-Administrati	2,147.00			2,147.00	3,116.00
503200-0109-03-000-0	Bank Charges-Regency-Administration	36,624.00			36,624.00	36,092.00
504000-0109-03-000-0	Postage-Regency-Administration	2,574.00			2,574.00	3,905.00
505000-0109-03-000-0	Background Check-Regency-Administration	6,381.00			6,381.00	6,196.00
507000-0109-03-000-0	Revenue Assessment-Regency-Administration	801,315.00			801,315.00	752,788.00
508000-0109-03-000-0	Bad Debt Expense-Regency-Administration	539,012.00			539,012.00	180,701.00
508010-0109-03-000-0	Bad Debt Mdcr-Regency-Administration	25,104.00			25,104.00	1,558.00
508100-0109-03-000-0	Bad Debt Mdcr-Regency-Administration	849.00			849.00	0.00
509000-0109-03-000-0	Seminars-Regency-Administration	10,564.00			10,564.00	17,118.00
510000-0109-03-000-0	Liability Ins-Regency-Administration	108,559.00			108,559.00	106,053.00
511000-0109-03-000-0	Auto Ins-Regency-Administration	451.00			451.00	1,755.00
513000-0109-03-000-0	Crime Ins-Regency-Administration	4,575.00			4,575.00	5,793.00
520000-0109-03-000-0	Auto Expense-Regency-Administration	16.00			16.00	708.00
520100-0109-03-000-0	Auto Lease Expense-Regency-Administration	0.00			0.00	1,480.00
521000-0109-03-000-0	Travel Expense-Regency-Administration	60.00			60.00	1,045.00
522000-0109-03-000-0	Hotel Expense-Regency-Administration	934.00			934.00	0.00
523000-0109-03-000-0	Emp Benefits-Regency-Administration	52,725.00			52,725.00	55,435.00
523019-0109-03-000-0	Employee Benefits Other COVID-Regency-Administrati	0.00			0.00	21.00
530000-0109-15-000-0	Pool RNs-Regency-Nursing	111,357.00			111,357.00	207,735.00
531000-0109-15-000-0	Pool LPNs-Regency-Nursing	370,783.00			370,783.00	784,370.00
532000-0109-15-000-0	Pool CNA-Regency-Nursing	452,791.00			452,791.00	1,060,958.00
533000-0109-10-000-0	Outside Services-Regency-Laundry- -	195,709.00			195,709.00	187,530.00
540000-0109-03-000-0	Donations-Regency-Administration	200.00			200.00	0.00
541000-0109-03-000-0	Misc. Expense-Regency-Administration- -	7,617.00			7,617.00	4,475.00
541050-0109-03-000-0	Prior Period Expense-Regency-Administration	(10,138.00)			(10,138.00)	6,200.00
542000-0109-03-000-0	Corporate Tax - State-Regency-Administration- -	67,247.00			67,247.00	0.00
542900-0109-03-000-0	CT PET Tax Expense-Regency-Administration	0.00			0.00	13,133.00
Marcum 103	Chamber Dues	0.00			0.00	606.00
Marcum 202	MDS Coordinator	0.00		180,857.00	180,857.00	194,885.00
Marcum 203	Staff Development	0.00			0.00	0.00
Marcum 204	Infection Control	0.00		32,196.00	32,196.00	69,200.00
Marcum 205	Admin Equipment Rental	0.00		6,802.00	6,802.00	7,384.00
Marcum 206	Real Estate Taxes	0.00		109,607.00	109,607.00	0.00
Marcum 207	Property Ins	0.00		26,467.00	26,467.00	0.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>106,528.00</b>		<b>0.00</b>	<b>106,528.00</b>	<b>145,889.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>					
400000-0109-01-073-0	Salary-Regency-Operator-Owner-	24,924.00		0.00	24,924.00	24,924.00
<b>Subtotal [1] Operators/Owners</b>		<b>24,924.00</b>		<b>0.00</b>	<b>24,924.00</b>	<b>24,924.00</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>					
400000-0109-03-009-0	Salary-Regency-Administration-Administrator-	192,034.00		0.00	192,034.00	189,461.00
<b>Subtotal [2] Administrators</b>		<b>192,034.00</b>		<b>0.00</b>	<b>192,034.00</b>	<b>189,461.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
400000-0109-03-007-0	Salary-Regency-Administration-Administrative Ass-	84,740.00		0.00	84,740.00	91,381.00
400000-0109-04-007-0	Salary-Regency-Fiscal Operations-Administrative -	92,830.00		0.00	92,830.00	73,051.00
400000-0109-05-065-0	Salary-Regency-Medical Records-Medical Records-	33,670.00		0.00	33,670.00	44,617.00
400000-0109-21-040-0	Salary-Regency-Human Resources-Dir of Human Resou-	77,944.00		0.00	77,944.00	61,019.00
400050-0109-03-007-0	Salary - PTO-Regency-Administration-Administrati-	(392.00)		0.00	(392.00)	1,291.00
400050-0109-04-007-0	Salary - PTO-Regency-Fiscal Operations-Administr-	(1,030.00)		0.00	(1,030.00)	(12,323.00)
400050-0109-05-065-0	Salary - PTO-Regency-Medical Records-Medical Rec-	(630.00)		0.00	(630.00)	1,700.00
400050-0109-21-040-0	Salary - PTO-Regency-Human Resources-Dir of Huma-	1,277.00		0.00	1,277.00	(2,814.00)
<b>Subtotal [4] Other Administrative Salaries</b>		<b>288,409.00</b>		<b>0.00</b>	<b>288,409.00</b>	<b>257,922.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>					
400000-0109-13-101-0	Salary-Regency-Dietary-Supervisor-	95,875.00		0.00	95,875.00	92,126.00
400050-0109-13-101-0	Salary - PTO-Regency-Dietary-Supervisor-	(2,139.00)		0.00	(2,139.00)	2,364.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>93,736.00</b>		<b>0.00</b>	<b>93,736.00</b>	<b>94,490.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
400000-0109-13-013-0	Salary-Regency-Dietary-Aide-	369,532.00		0.00	369,532.00	329,506.00
400000-0109-13-031-0	Salary-Regency-Dietary-Cook-	146,267.00		0.00	146,267.00	141,093.00
400050-0109-13-013-0	Salary - PTO-Regency-Dietary-Aide-	1,630.00		0.00	1,630.00	(1,005.00)
400050-0109-13-031-0	Salary - PTO-Regency-Dietary-Cook-	2,927.00		0.00	2,927.00	1,390.00
<b>Subtotal [5C] Dietary Workers</b>		<b>520,356.00</b>		<b>0.00</b>	<b>520,356.00</b>	<b>470,984.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>					
400000-0109-09-101-0	Salary-Regency-Housekeeping-Supervisor-	65,555.00		0.00	65,555.00	63,568.00
400050-0109-09-101-0	Salary - PTO-Regency-Housekeeping-Supervisor-	1,427.00		0.00	1,427.00	(145.00)
<b>Subtotal [6A] Head Housekeeper</b>		<b>66,982.00</b>		<b>0.00</b>	<b>66,982.00</b>	<b>63,423.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>					
400000-0109-09-048-0	Salary-Regency-Housekeeping-Housekeeper-	416,541.00		0.00	416,541.00	386,993.00
400050-0109-09-048-0	Salary - PTO-Regency-Housekeeping-Housekeeper-	8,543.00		0.00	8,543.00	432.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>425,084.00</b>		<b>0.00</b>	<b>425,084.00</b>	<b>387,425.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>					
400000-0109-08-101-0	Salary-Regency-Maintenance-Supervisor-	109,769.00		0.00	109,769.00	78,442.00
400050-0109-08-101-0	Salary - PTO-Regency-Maintenance-Supervisor-	(2,536.00)		0.00	(2,536.00)	4,118.00
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>107,233.00</b>		<b>0.00</b>	<b>107,233.00</b>	<b>82,560.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
400000-0109-08-058-0	Salary-Regency-Maintenance-Maintenance Worker-	10,275.00		0.00	10,275.00	23,906.00
400050-0109-08-058-0	Salary - PTO-Regency-Maintenance-Maintenance Wor-	1,182.00		0.00	1,182.00	(2,139.00)
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>11,457.00</b>		<b>0.00</b>	<b>11,457.00</b>	<b>21,767.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>					
400000-0109-14-012-0	Salary-Regency-Nursing Admin-ADNS-	143,670.00		0.00	143,670.00	186,691.00
400000-0109-14-044-0	Salary-Regency-Nursing Admin-DNS-	136,994.00		0.00	136,994.00	151,308.00
400050-0109-14-012-0	Salary - PTO-Regency-Nursing Admin-ADNS-	(12,296.00)		0.00	(12,296.00)	9,014.00
400050-0109-14-044-0	Salary - PTO-Regency-Nursing Admin-DNS-	4,150.00		0.00	4,150.00	(6,341.00)
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>272,518.00</b>		<b>0.00</b>	<b>272,518.00</b>	<b>340,672.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>					
400000-0109-15-092-0	Salary-Regency-Nursing-RN-	1,084,798.00		(213,053.00)	871,745.00	850,811.00
400050-0109-15-092-0	Salary - PTO-Regency-Nursing-RN-	(10,270.00)		(213,053.00)	(10,270.00)	(8,340.00)
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>1,074,528.00</b>		<b>(213,053.00)</b>	<b>861,475.00</b>	<b>842,471.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>					
400000-0109-14-028-0	Salary-Regency-Nursing Admin-Clerical-	56,786.00		0.00	56,786.00	50,320.00
400050-0109-14-028-0	Salary - PTO-Regency-Nursing Admin-Clerical-	370.00		0.00	370.00	766.00
400050-0109-14-028-0	MDS Coordinator	0.00		180,857.00	180,857.00	194,885.00
400050-0109-14-028-0	Staff Development	0.00		0.00	0.00	0.00
400050-0109-14-028-0	Infection Control	0.00		32,196.00	32,196.00	69,200.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>57,156.00</b>		<b>213,053.00</b>	<b>270,209.00</b>	<b>315,171.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>					
400000-0109-15-052-0	Salary-Regency-Nursing-LPN-	1,613,819.00		0.00	1,613,819.00	1,432,052.00
400050-0109-15-052-0	Salary - PTO-Regency-Nursing-LPN-	570.00		0.00	570.00	359.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,614,389.00</b>		<b>0.00</b>	<b>1,614,389.00</b>	<b>1,432,411.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
400000-0109-15-021-0	Salary-Regency-Nursing-CNA-	2,457,137.00		0.00	2,457,137.00	1,775,372.00
400050-0109-15-021-0	Salary - PTO-Regency-Nursing-CNA-	28,662.00		0.00	28,662.00	10,369.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>2,485,799.00</b>		<b>0.00</b>	<b>2,485,799.00</b>	<b>1,785,741.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>					
400000-0109-07-038-0	Salary-Regency-Rec Therapy-Dir-	116,282.00		0.00	116,282.00	77,094.00
400000-0109-07-086-0	Salary-Regency-Rec Therapy-Rec Therapist-	84,541.00		0.00	84,541.00	89,507.00
400050-0109-07-038-0	Salary - PTO-Regency-Rec Therapy-Dir-	4,275.00		0.00	4,275.00	1,269.00
400050-0109-07-086-0	Salary - PTO-Regency-Rec Therapy-Rec Therapist-	1,886.00		0.00	1,886.00	(2,027.00)
<b>Subtotal [12H] Recreation Workers</b>		<b>206,984.00</b>		<b>0.00</b>	<b>206,984.00</b>	<b>165,843.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>					
400000-0109-06-038-0	Salary-Regency-Social service-Dir-	139,371.00		0.00	139,371.00	90,483.00
400000-0109-06-096-0	Salary-Regency-Social service-Social Worker-	92,499.00		0.00	92,499.00	77,142.00
400050-0109-06-038-0	Salary - PTO-Regency-Social service-Dir-	4,448.00		0.00	4,448.00	7,421.00
400050-0109-06-096-0	Salary - PTO-Regency-Social service-Social Worke-	(578.00)		0.00	(578.00)	1,350.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>235,740.00</b>		<b>0.00</b>	<b>235,740.00</b>	<b>176,396.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>					
400000-0109-11-011-0	Salary-Regency-Admissions-Admissions Coordinator-	22,885.00		0.00	22,885.00	978.00
400000-0109-11-038-0	Salary-Regency-Admissions-Dir-	162,689.00		0.00	162,689.00	185,138.00
400050-0109-11-038-0	Salary - PTO-Regency-Admissions-Dir-	(10,217.00)		0.00	(10,217.00)	1,718.00
<b>Subtotal [12O] Other</b>		<b>175,357.00</b>		<b>0.00</b>	<b>175,357.00</b>	<b>187,834.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>7,852,686.00</b>		<b>0.00</b>	<b>7,852,686.00</b>	<b>6,839,495.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Group : [13-B]</b>	<b>Professional Fees</b>					
<b>Subgroup : [1]</b>	<b>Dietitian</b>					
431000-0109-13-000-0	Consulting Fees-Regency-Dietary	36,960.00		0.00	36,960.00	36,531.00
<b>Subtotal [1] Dietitian</b>		<b>36,960.00</b>		<b>0.00</b>	<b>36,960.00</b>	<b>36,531.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>					
436200-0109-22-000-0	Dental Fees-Regency-Medical Services	7,116.00		0.00	7,116.00	7,083.00
<b>Subtotal [2] Dentist</b>		<b>7,116.00</b>		<b>0.00</b>	<b>7,116.00</b>	<b>7,083.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>					
431010-0109-23-000-0	Pharmacy fees-Regency-Rehab Tpy and Ancnlry -	16,575.00		0.00	16,575.00	19,078.00
<b>Subtotal [3] Pharmacist</b>		<b>16,575.00</b>		<b>0.00</b>	<b>16,575.00</b>	<b>19,078.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>					
437000-0109-23-000-0	PT Fees-Regency-Rehab Tpy and Ancnlry -	321,172.00		0.00	321,172.00	371,914.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>321,172.00</b>		<b>0.00</b>	<b>321,172.00</b>	<b>371,914.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>					
436000-0109-22-000-0	Medical Director Fees-Regency-Medical Services	49,440.00		0.00	49,440.00	48,480.00
<b>Subtotal [8A] Medical Director</b>		<b>49,440.00</b>		<b>0.00</b>	<b>49,440.00</b>	<b>48,480.00</b>
<b>Subgroup : [8C]</b>	<b>Resident Care</b>					
436300-0109-22-000-0	Physician Fees-Regency-Medical Services -	25,283.00		0.00	25,283.00	27,630.00
<b>Subtotal [8C] Resident Care</b>		<b>25,283.00</b>		<b>0.00</b>	<b>25,283.00</b>	<b>27,630.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>					
437200-0109-23-000-0	Speech Fees-Regency-Rehab Tpy and Ancnlry -	151,498.00		0.00	151,498.00	115,668.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>151,498.00</b>		<b>0.00</b>	<b>151,498.00</b>	<b>115,668.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>					
437100-0109-23-000-0	OT Fees-Regency-Rehab Tpy and Ancnlry -	341,644.00		0.00	341,644.00	360,225.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>341,644.00</b>		<b>0.00</b>	<b>341,644.00</b>	<b>360,225.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>					
530000-0109-15-000-0	Pool RNs-Regency-Nursing	111,357.00		0.00	111,357.00	207,735.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>111,357.00</b>		<b>0.00</b>	<b>111,357.00</b>	<b>207,735.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>					
531000-0109-15-000-0	Pool LPNs-Regency-Nursing	370,783.00		0.00	370,783.00	784,370.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>370,783.00</b>		<b>0.00</b>	<b>370,783.00</b>	<b>784,370.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>					
532000-0109-15-000-0	Pool CNA-Regency-Nursing	452,791.00		0.00	452,791.00	1,060,958.00
<b>Subtotal [11C] Aides</b>		<b>452,791.00</b>		<b>0.00</b>	<b>452,791.00</b>	<b>1,060,958.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>					
431000-0109-15-000-0	Consulting Fees-Regency-Nursing	27,354.00		0.00	27,354.00	19,667.00
<b>Subtotal [12] Other</b>		<b>27,354.00</b>		<b>0.00</b>	<b>27,354.00</b>	<b>19,667.00</b>
<b>Total [13-B] Professional Fees</b>		<b>1,911,973.00</b>		<b>0.00</b>	<b>1,911,973.00</b>	<b>3,059,339.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>					
401400-0109-29-000-0	Workers Compensation-Regency-Emp Benefits -	183,891.00		0.00	183,891.00	208,882.00
401450-0109-29-000-0	Workers Comp Retro Exp-Regency-Emp Benefits -	0.00		0.00	0.00	14,090.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>183,891.00</b>		<b>0.00</b>	<b>183,891.00</b>	<b>222,972.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>					
401100-0109-29-000-0	FUI-Regency-Emp Benefits -	13,282.00		0.00	13,282.00	8,290.00
401200-0109-29-000-0	SUI-Regency-Emp Benefits -	59,773.00		0.00	59,773.00	49,361.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>73,055.00</b>		<b>0.00</b>	<b>73,055.00</b>	<b>57,651.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>					
401000-0109-29-000-0	FICA-Regency-Emp Benefits -	583,606.00		0.00	583,606.00	523,005.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>583,606.00</b>		<b>0.00</b>	<b>583,606.00</b>	<b>523,005.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>					
401300-0109-29-000-0	Health Ins-Regency-Emp Benefits -	1,098,585.00		0.00	1,098,585.00	774,733.00
<b>Subtotal [1A5] Health Insurance</b>		<b>1,098,585.00</b>		<b>0.00</b>	<b>1,098,585.00</b>	<b>774,733.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>					
401700-0109-29-000-0	Pension-Regency-Emp Benefits -	441,633.00		0.00	441,633.00	158,378.00
<b>Subtotal [1A7] Pensions</b>		<b>441,633.00</b>		<b>0.00</b>	<b>441,633.00</b>	<b>158,378.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>					
505000-0109-03-000-0	Background Check-Regency-Administration	6,381.00		0.00	6,381.00	6,196.00
<b>Subtotal [1A9] Other</b>		<b>6,381.00</b>		<b>0.00</b>	<b>6,381.00</b>	<b>6,196.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>					
508000-0109-03-000-0	Bad Debt Expense-Regency-Administration	539,012.00		0.00	539,012.00	180,701.00
508010-0109-03-000-0	Bad Debt Mdcr-Regency-Administration	25,104.00		0.00	25,104.00	1,558.00
508100-0109-03-000-0	Bad Debt Mdcr-Regency-Administration	849.00		0.00	849.00	0.00
<b>Subtotal [1C] Bad Debts</b>		<b>564,965.00</b>		<b>0.00</b>	<b>564,965.00</b>	<b>182,259.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>					
432000-0109-03-000-0	Accounting Fees-Regency-Administration	34,620.00		0.00	34,620.00	40,620.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>34,620.00</b>		<b>0.00</b>	<b>34,620.00</b>	<b>40,620.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>					
433000-0109-03-000-0	Legal Fees-Regency-Administration	0.00		0.00	0.00	164.00
433100-0109-03-000-0	Legal Fees - Labor-Regency-Administration	292.00		0.00	292.00	923.00
433200-0109-03-000-0	Legal Fees - Collections-Regency-Administration	21,685.00		0.00	21,685.00	49,985.00
433300-0109-03-000-0	Legal Fees - Non-reimbursable-Regency-Admin	1,198.00		0.00	1,198.00	945.00
<b>Subtotal [1E] Legal</b>		<b>23,175.00</b>		<b>0.00</b>	<b>23,175.00</b>	<b>52,017.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>					
410000-0109-04-000-0	Supplies-Regency-Fiscal Operations	24,238.00		0.00	24,238.00	25,873.00
420000-0109-03-000-0	Minor Equip-Regency-Administration	0.00		0.00	0.00	726.00
Marcum 205	Admin Equipment Rental	0.00		6,802.00	6,802.00	7,384.00
<b>Subtotal [1G] Office Supplies</b>		<b>24,238.00</b>		<b>6,802.00</b>	<b>31,040.00</b>	<b>33,983.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>					
461000-0109-03-000-0	Telephone-Regency-Administration	34,473.00		0.00	34,473.00	42,595.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>34,473.00</b>		<b>0.00</b>	<b>34,473.00</b>	<b>42,595.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>					

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
461100-0109-03-000-0	Telephone - Cell-Regency-Administration	1,850.00		0.00	1,850.00	1,852.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>1,850.00</b>		<b>0.00</b>	<b>1,850.00</b>	<b>1,852.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>					
542000-0109-03-000-0	Corporate Tax - State-Regency-Administration -	67,247.00		0.00	67,247.00	0.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<b>67,247.00</b>		<b>0.00</b>	<b>67,247.00</b>	<b>0.00</b>
<b>Subgroup : [1K1]</b>	<b>Other Taxes - Income</b>					
391900-0109-00-000-0	Long-Term CT PET Tax Income-Regency- - -	32,221.00		0.00	32,221.00	71,126.00
542900-0109-03-000-0	CT PET Tax Expense-Regency-Administration	0.00		0.00	0.00	13,133.00
<b>Subtotal [1K1] Other Taxes - Income</b>		<b>32,221.00</b>		<b>0.00</b>	<b>32,221.00</b>	<b>84,259.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>					
507000-0109-03-000-0	Revenue Assessment-Regency-Administration	801,315.00		0.00	801,315.00	752,788.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>801,315.00</b>		<b>0.00</b>	<b>801,315.00</b>	<b>752,788.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>3,971,255.00</b>		<b>6,802.00</b>	<b>3,978,057.00</b>	<b>2,933,308.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>					
402000-0109-03-000-0	Holiday Expense-Regency-Administration	3,000.00		0.00	3,000.00	6,101.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>3,000.00</b>		<b>0.00</b>	<b>3,000.00</b>	<b>6,101.00</b>
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>					
523000-0109-03-000-0	Emp Benefits-Regency-Administration	52,725.00		0.00	52,725.00	55,435.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>52,725.00</b>		<b>0.00</b>	<b>52,725.00</b>	<b>55,435.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>					
521000-0109-03-000-0	Travel Expense-Regency-Administration	60.00		0.00	60.00	1,045.00
<b>Subtotal [4] Employee Travel</b>		<b>60.00</b>		<b>0.00</b>	<b>60.00</b>	<b>1,045.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>					
509000-0109-03-000-0	Seminars-Regency-Administration	10,564.00		0.00	10,564.00	17,118.00
<b>Subtotal [5] Education Expense</b>		<b>10,564.00</b>		<b>0.00</b>	<b>10,564.00</b>	<b>17,118.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>					
520000-0109-03-000-0	Auto Expense-Regency-Administration	16.00		0.00	16.00	708.00
<b>Subtotal [6] Automobile Expense</b>		<b>16.00</b>		<b>0.00</b>	<b>16.00</b>	<b>708.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>					
410000-0109-18-000-0	Supplies-Regency-Marketing	10,026.00		0.00	10,026.00	3,463.00
501100-0109-03-000-0	Advertising Promotional-Regency-Administration	13,839.00		0.00	13,839.00	1,807.00
501100-0109-18-000-0	Advertising Promotional-Regency-Marketing -	13,241.00		0.00	13,241.00	20,462.00
<b>Subtotal [M3] Advertising Other</b>		<b>37,106.00</b>		<b>0.00</b>	<b>37,106.00</b>	<b>25,732.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>					
504000-0109-03-000-0	Postage-Regency-Administration	2,574.00		0.00	2,574.00	3,905.00
<b>Subtotal [M7] Postage</b>		<b>2,574.00</b>		<b>0.00</b>	<b>2,574.00</b>	<b>3,905.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>					
491000-0109-03-000-0	Dues-Regency-Administration	11,501.00		(1,535.00)	9,966.00	8,901.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>11,501.00</b>	RJE - 3	<b>(1,535.00)</b>	<b>9,966.00</b>	<b>8,901.00</b>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>					
Marcum 103	Chamber Dues	0.00		0.00	0.00	606.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>606.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>					
491001-0109-03-000-0	Subscriptions-Regency-Administration	5,987.00		0.00	5,987.00	2,584.00
<b>Subtotal [M9] Subscriptions</b>		<b>5,987.00</b>		<b>0.00</b>	<b>5,987.00</b>	<b>2,584.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>					
540000-0109-03-000-0	Donations-Regency-Administration	200.00		0.00	200.00	0.00
<b>Subtotal [M10] Contributions</b>		<b>200.00</b>		<b>0.00</b>	<b>200.00</b>	<b>0.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>					
431000-0109-03-000-0	Consulting Fees-Regency-Administration	1,647.00		0.00	1,647.00	3,876.00
431000-0109-04-000-0	Consulting Fees-Regency-Fiscal Operations	4,476.00		(4,476.00)	0.00	0.00
435200-0109-03-000-0	IT Services-Regency-Administration	104,701.00		0.00	104,701.00	96,276.00
440000-0109-03-000-0	Purch Services-Regency-Administration	0.00		0.00	0.00	235.00
440000-0109-04-000-0	Purch Services-Regency-Fiscal Operations	33,045.00		0.00	33,045.00	38,023.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>143,869.00</b>	RJE - 2	<b>(4,476.00)</b>	<b>139,393.00</b>	<b>138,410.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>					
434000-0109-03-000-0	Shared Services-Regency-Administration	730,393.00		4,476.00	734,869.00	653,824.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>730,393.00</b>	RJE - 2	<b>4,476.00</b>	<b>734,869.00</b>	<b>653,824.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>					
500000-0109-03-000-0	Licenses and Permits-Regency-Administration	2,183.00		1,535.00	3,718.00	2,110.00
503000-0109-03-000-0	Penalties-Regency-Administration	0.00		0.00	0.00	9,750.00
503200-0109-03-000-0	Bank Charges-Regency-Administration	36,624.00		0.00	36,624.00	36,092.00
522000-0109-03-000-0	Hotel Expense-Regency-Administration	934.00		0.00	934.00	0.00
541000-0109-03-000-0	Misc. Expense-Regency-Administration -	7,617.00		0.00	7,617.00	4,475.00
<b>Subtotal [M13] Other</b>		<b>47,358.00</b>	RJE - 3	<b>1,535.00</b>	<b>48,893.00</b>	<b>52,427.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>1,045,353.00</b>		<b>0.00</b>	<b>1,045,353.00</b>	<b>966,796.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>					
412000-0109-13-000-0	Food-Regency-Dietary	426,079.00		0.00	426,079.00	356,171.00
412019-0109-13-000-0	Food COVID-Regency-Dietary	0.00		0.00	0.00	21.00
412100-0109-13-000-0	Food Supplements-Regency-Dietary	24,064.00		0.00	24,064.00	36,956.00
523019-0109-03-000-0	Employee Benefits Other COVID-Regency-Administrati	0.00		0.00	0.00	21.00
<b>Subtotal [2A1] Raw Food</b>		<b>450,143.00</b>		<b>0.00</b>	<b>450,143.00</b>	<b>393,169.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>					
410000-0109-13-000-0	Supplies-Regency-Dietary	51,203.00		0.00	51,203.00	36,251.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>51,203.00</b>		<b>0.00</b>	<b>51,203.00</b>	<b>36,251.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>					
440000-0109-13-000-0	Purch Services-Regency-Dietary	11,838.00		0.00	11,838.00	10,165.00
<b>Subtotal [2B] Purchased Services</b>		<b>11,838.00</b>		<b>0.00</b>	<b>11,838.00</b>	<b>10,165.00</b>
<b>Subgroup : [2C]</b>	<b>Other</b>					
420000-0109-13-000-0	Minor Equip-Regency-Dietary	107.00		0.00	107.00	0.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
452000-0109-13-000-0	Equip Rental-Regency-Dietary	2,467.00		0.00	2,467.00	1,764.00
<b>Subtotal [2C] Other</b>		<b>2,574.00</b>		<b>0.00</b>	<b>2,574.00</b>	<b>1,764.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>515,758.00</b>		<b>0.00</b>	<b>515,758.00</b>	<b>441,349.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>					
414100-0109-10-000-0	Linen-Regency-Laundry	236.00		0.00	236.00	229.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>236.00</b>		<b>0.00</b>	<b>236.00</b>	<b>229.00</b>
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>					
533000-0109-10-000-0	Outside Services-Regency-Laundry- -	195,709.00		0.00	195,709.00	187,530.00
<b>Subtotal [3B] Purchased Services</b>		<b>195,709.00</b>		<b>0.00</b>	<b>195,709.00</b>	<b>187,530.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>					
410000-0109-10-000-0	Supplies-Regency-Laundry	610.00		0.00	610.00	2,151.00
414000-0109-10-000-0	Diapers-Regency-Laundry	56,064.00		0.00	56,064.00	51,710.00
<b>Subtotal [3C] Other</b>		<b>56,674.00</b>		<b>0.00</b>	<b>56,674.00</b>	<b>53,861.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>252,619.00</b>		<b>0.00</b>	<b>252,619.00</b>	<b>241,620.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>					
410000-0109-09-000-0	Supplies-Regency-Housekeeping	40,420.00		0.00	40,420.00	37,695.00
410019-0109-09-000-0	Supplies COVID-Regency-Housekeeping	671.00		0.00	671.00	901.00
420000-0109-09-000-0	Minor Equip-Regency-Housekeeping	0.00		0.00	0.00	513.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>41,091.00</b>		<b>0.00</b>	<b>41,091.00</b>	<b>39,109.00</b>
<b>Subgroup : [5A1]</b>	<b>Own Pharmacy</b>					
411200-0109-23-000-0	Drugs Medicare Pt A-Regency-Rehab Tpy and Ancnlry	510,494.00		0.00	510,494.00	556,431.00
<b>Subtotal [5A1] Own Pharmacy</b>		<b>510,494.00</b>		<b>0.00</b>	<b>510,494.00</b>	<b>556,431.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>					
411700-0109-22-000-0	House Drugs (OTC)-Regency-Medical Services- -	14,929.00		0.00	14,929.00	19,109.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>14,929.00</b>		<b>0.00</b>	<b>14,929.00</b>	<b>19,109.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>					
410000-0109-15-000-0	Supplies-Regency-Nursing	141,997.00		0.00	141,997.00	163,927.00
420000-0109-15-000-0	Minor Equip-Regency-Nursing	4,852.00		0.00	4,852.00	3,162.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>146,849.00</b>		<b>0.00</b>	<b>146,849.00</b>	<b>167,089.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>					
440010-0109-15-000-0	Purch Services Ambulance-Regency-Nursing	17,151.00		0.00	17,151.00	9,012.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>17,151.00</b>		<b>0.00</b>	<b>17,151.00</b>	<b>9,012.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>					
413001-0109-23-000-0	Oxygen Non Billable-Regency-Rehab Tpy and Ancnlry	8,700.00		0.00	8,700.00	5,272.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>8,700.00</b>		<b>0.00</b>	<b>8,700.00</b>	<b>5,272.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>					
438020-0109-27-000-0	X-Regency-Laboratory	28,583.00		0.00	28,583.00	33,140.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>28,583.00</b>		<b>0.00</b>	<b>28,583.00</b>	<b>33,140.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>					
438019-0109-27-000-0	Lab Fees COVID 19-Regency-Laboratory	0.00		0.00	0.00	8,460.00
438030-0109-27-000-0	Lab Fees-Regency-Laboratory	63,379.00		0.00	63,379.00	95,090.00
<b>Subtotal [5H] Laboratory</b>		<b>63,379.00</b>		<b>0.00</b>	<b>63,379.00</b>	<b>103,550.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>					
410000-0109-07-000-0	Supplies-Regency-Rec Therapy	20,946.00		0.00	20,946.00	24,116.00
440000-0109-07-000-0	Purch Services-Regency-Rec Therapy	21,463.00		0.00	21,463.00	17,385.00
<b>Subtotal [5I] Recreation</b>		<b>42,409.00</b>		<b>0.00</b>	<b>42,409.00</b>	<b>41,501.00</b>
<b>Subgroup : [5L]</b>	<b>Cable Television</b>					
440050-0109-07-000-0	Cable Expense-Regency-Rec Therapy	3,616.00		0.00	3,616.00	10,495.00
<b>Subtotal [5L] Cable Television</b>		<b>3,616.00</b>		<b>0.00</b>	<b>3,616.00</b>	<b>10,495.00</b>
<b>Subgroup : [5M]</b>	<b>Other</b>					
410000-0109-23-000-0	Supplies-Regency-Rehab Tpy and Ancnlry	0.00		0.00	0.00	593.00
410019-0109-15-000-0	Supplies COVID-Regency-Nursing	30,155.00		0.00	30,155.00	54,691.00
411010-0109-22-000-0	Flu Vaccine-Regency-Medical Services- -	16,508.00		0.00	16,508.00	5,740.00
413500-0109-23-000-0	IV Thy Supplies-Regency-Rehab Tpy and Ancnlry	5,350.00		0.00	5,350.00	8,820.00
436010-0109-22-000-0	Medical Staff Meetings-Regency-Medical Services	300.00		0.00	300.00	100.00
440000-0109-15-000-0	Purch Services-Regency-Nursing	2,532.00		0.00	2,532.00	6,764.00
452000-0109-15-000-0	Equip Rental-Regency-Nursing	22,459.00		0.00	22,459.00	27,165.00
452000-0109-23-000-0	Equip Rental-Regency-Rehab Tpy and Ancnlry	10,470.00		0.00	10,470.00	10,453.00
452000-0109-24-000-0	Equip Rental-Regency-Respiratory	15,138.00		0.00	15,138.00	21,068.00
<b>Subtotal [5M] Other</b>		<b>102,912.00</b>		<b>0.00</b>	<b>102,912.00</b>	<b>135,394.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>980,113.00</b>		<b>0.00</b>	<b>980,113.00</b>	<b>1,120,102.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>					
<b>Subgroup : [6B]</b>	<b>Heat</b>					
463000-0109-25-000-0	Gas-Regency-Property	80,960.00		0.00	80,960.00	105,337.00
<b>Subtotal [6B] Heat</b>		<b>80,960.00</b>		<b>0.00</b>	<b>80,960.00</b>	<b>105,337.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>					
462000-0109-25-000-0	Electric-Regency-Property	78,890.00		0.00	78,890.00	83,372.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>78,890.00</b>		<b>0.00</b>	<b>78,890.00</b>	<b>83,372.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>					
464000-0109-25-000-0	Sewer-Regency-Property	79,021.00		0.00	79,021.00	57,696.00
466000-0109-25-000-0	Water-Regency-Property	400.00		0.00	400.00	0.00
<b>Subtotal [6D] Water</b>		<b>79,421.00</b>		<b>0.00</b>	<b>79,421.00</b>	<b>57,696.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>					
435210-0109-03-000-0	IT Rental-Regency-Administration	50,288.00		(5,981.00)	44,307.00	45,619.00
452000-0109-04-000-0	Equip Rental-Regency-Fiscal Operations	18,225.00	RJE - 4	(5,981.00)	17,404.00	4,468.00
520100-0109-03-000-0	Auto Lease Expense-Regency-Administration	0.00	RJE - 4	(821.00)	0.00	1,480.00
<b>Subtotal [6E] Equipment Lease</b>		<b>68,513.00</b>		<b>(6,802.00)</b>	<b>61,711.00</b>	<b>51,567.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>					
410000-0109-08-000-0	Supplies-Regency-Maintenance	29,595.00		(157.00)	29,438.00	39,116.00
440000-0109-08-000-0	Purch Services-Regency-Maintenance	131,126.00		0.00	131,126.00	115,266.00
440000-0109-12-000-0	Purch Services-Regency-Security	36,910.00		0.00	36,910.00	11,779.00
440001-0109-08-000-0	Ground Services-Regency-Maintenance	27,454.00		0.00	27,454.00	28,140.00
442000-0109-08-000-0	Pest Control-Regency-Maintenance- -	2,834.00		0.00	2,834.00	2,618.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
443000-0109-08-000-0	Carting-Regency-Maintenance	37,470.00		0.00	37,470.00	31,368.00
<b>Subtotal [6F] Other</b>		<b>265,389.00</b>		<b>(157.00)</b>	<b>265,232.00</b>	<b>228,287.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>					
486000-0109-25-000-0	Depr Exp MME-Regency	65,415.00	RJE - 8	(8,883.00)	56,532.00	64,630.00
<b>Subtotal [7D] Movable Equipment</b>		<b>65,415.00</b>		<b>(8,883.00)</b>	<b>56,532.00</b>	<b>64,630.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>					
484000-0109-25-000-0	Depe Exp LHI-Regency	65,909.00	RJE - 8	8,883.00	74,792.00	66,759.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>65,909.00</b>		<b>8,883.00</b>	<b>74,792.00</b>	<b>66,759.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>					
471000-0109-25-000-0	Rent-Regency-Property	1,020,477.00	RJE - 7	(136,074.00)	884,403.00	951,762.00
<b>Subtotal [9] Rental Payments</b>		<b>1,020,477.00</b>		<b>(136,074.00)</b>	<b>884,403.00</b>	<b>951,762.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>					
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property- -	0.00		0.00	0.00	107,764.00
Marcum 206	Real Estate Taxes	0.00	RJE - 7	109,607.00	109,607.00	0.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>0.00</b>		<b>109,607.00</b>	<b>109,607.00</b>	<b>107,764.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>					
472000-0109-25-000-0	Personal Property Taxes-Regency-Property	13,642.00		0.00	13,642.00	14,174.00
<b>Subtotal [10C] Personal property taxes</b>		<b>13,642.00</b>		<b>0.00</b>	<b>13,642.00</b>	<b>14,174.00</b>
<b>Total [22] Maintenance and Property</b>		<b>1,739,616.00</b>		<b>(33,426.00)</b>	<b>1,705,190.00</b>	<b>1,731,348.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>					
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>					
503100-0109-03-000-0	Interest-Regency-Administration	213.00		0.00	213.00	167.00
503130-0109-03-000-0	Interest on Computer Loan-Regency-Administrati	2,147.00		0.00	2,147.00	3,116.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>2,360.00</b>		<b>0.00</b>	<b>2,360.00</b>	<b>3,283.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>					
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property- -	0.00		0.00	0.00	21,585.00
Marcum 207	Property Ins	0.00	RJE - 7	26,467.00	26,467.00	0.00
<b>Subtotal [14A] Insurance on Property</b>		<b>0.00</b>		<b>26,467.00</b>	<b>26,467.00</b>	<b>21,585.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>					
511000-0109-03-000-0	Auto Ins-Regency-Administration	451.00		0.00	451.00	1,755.00
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>451.00</b>		<b>0.00</b>	<b>451.00</b>	<b>1,755.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>					
510000-0109-03-000-0	Liability Ins-Regency-Administration	108,559.00		0.00	108,559.00	106,053.00
513000-0109-03-000-0	Crime Ins-Regency-Administration	4,575.00		0.00	4,575.00	5,793.00
<b>Subtotal [14C3] Other</b>		<b>113,134.00</b>		<b>0.00</b>	<b>113,134.00</b>	<b>111,846.00</b>
<b>Total [27] Interest and Insurance</b>		<b>115,945.00</b>		<b>26,467.00</b>	<b>142,412.00</b>	<b>138,469.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>					
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>					
311000-0109-00-000-0	Medicaid Room & Board-Regency	(15,603,130.00)		0.00	(15,603,130.00)	(13,407,270.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(15,603,130.00)</b>		<b>0.00</b>	<b>(15,603,130.00)</b>	<b>(13,407,270.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>					
311005-0109-00-000-0	Medicaid Room & Board Contra-Regency	5,240,513.00		0.00	5,240,513.00	4,705,230.00
313005-0109-00-000-0	Medicaid Contra Other-Regency	(804.00)		0.00	(804.00)	(2,195.00)
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>5,239,709.00</b>		<b>0.00</b>	<b>5,239,709.00</b>	<b>4,703,035.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All Inclusive)</b>					
321000-0109-00-000-0	Medicare Pt A Room & Board-Regency	(2,820,500.00)		0.00	(2,820,500.00)	(2,728,465.00)
<b>Subtotal [3A] Medicare Residents (All Inclusive)</b>		<b>(2,820,500.00)</b>		<b>0.00</b>	<b>(2,820,500.00)</b>	<b>(2,728,465.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>					
321005-0109-00-000-0	Medicare Pt A R and B Contra-Regency	2,263,882.00		0.00	2,263,882.00	2,186,865.00
323005-0109-00-000-0	Medicare Pt A Contra Other-Regency	99,375.00		0.00	99,375.00	128,521.00
328000-0109-00-000-0	Medicare Pt A Sequestration-Regency	67,512.00		0.00	67,512.00	24,085.00
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>2,430,769.00</b>		<b>0.00</b>	<b>2,430,769.00</b>	<b>2,339,471.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>					
303100-0109-00-000-0	Hospice Revenue-Regency	(350,420.00)		0.00	(350,420.00)	(523,045.00)
341000-0109-00-000-0	Private Room & Board-Regency	(2,792,625.00)		0.00	(2,792,625.00)	(3,322,595.00)
351000-0109-00-000-0	Comm Ins Room & Board-Regency	(194,765.00)		0.00	(194,765.00)	(202,035.00)
371000-0109-00-000-0	Mgd Medicare Room and Board-Regency	(1,801,755.00)		0.00	(1,801,755.00)	(2,298,855.00)
381000-0109-00-000-0	Mgd Medicaid Room & Board-Regency	0.00		0.00	0.00	(590.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(5,139,565.00)</b>		<b>0.00</b>	<b>(5,139,565.00)</b>	<b>(6,347,120.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>					
303700-0109-00-000-0	Hospice C/A-Regency	116,348.00		0.00	116,348.00	188,518.00
341005-0109-00-000-0	Private Room & Board Contra-Regency	155,036.00		0.00	155,036.00	180,525.00
351005-0109-00-000-0	Comm Ins Room & Board Contra-Regency	44,133.00		0.00	44,133.00	42,943.00
353005-0109-00-000-0	Comm Ins Contra Other-Regency	6,316.00		0.00	6,316.00	7,315.00
371005-0109-00-000-0	Mgd Medicare Room & Board Contra-Regency	(2,231.00)		0.00	(2,231.00)	345,347.00
373005-0109-00-000-0	Mgd Medicare Contra Other-Regency	72,876.00		0.00	72,876.00	95,367.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>392,478.00</b>		<b>0.00</b>	<b>392,478.00</b>	<b>860,015.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>					
324100-0109-00-000-0	Medicare Pt A Pharmacy-Regency	(446,048.00)		0.00	(446,048.00)	(431,910.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(446,048.00)</b>		<b>0.00</b>	<b>(446,048.00)</b>	<b>(431,910.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>					
324105-0109-00-000-0	Medicare Pt A Pharmacy Contra-Regency	477,681.00		0.00	477,681.00	471,012.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>477,681.00</b>		<b>0.00</b>	<b>477,681.00</b>	<b>471,012.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>					
314100-0109-00-000-0	Medicaid Pharmacy-Regency	(103,273.00)		0.00	(103,273.00)	(87,238.00)
344100-0109-00-000-0	Private Pharmacy-Regency	1,678.00		0.00	1,678.00	(621.00)
354100-0109-00-000-0	Comm Ins Pharmacy-Regency	(30,093.00)		0.00	(30,093.00)	(111,515.00)
374100-0109-00-000-0	Mgd Medicare Pharmacy-Regency	(367,340.00)		0.00	(367,340.00)	(382,075.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(499,028.00)</b>		<b>0.00</b>	<b>(499,028.00)</b>	<b>(581,449.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>					
314105-0109-00-000-0	Medicaid Pharmacy Contra-Regency	103,553.00		0.00	103,553.00	87,238.00
344105-0109-00-000-0	Private Pharmacy Contra-Regency	481.00		0.00	481.00	1,754.00
354105-0109-00-000-0	Comm Ins Pharmacy Contra-Regency	78,324.00		0.00	78,324.00	112,252.00



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
374105-0109-00-000-0	Mgd Medicare Pharmacy Contra-Regency	360,624.00		0.00	360,624.00	438,391.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>542,982.00</b>		<b>0.00</b>	<b>542,982.00</b>	<b>639,635.00</b>
<b>Subgroup : [6A]</b>	<b>Medical Supplies - Medicare</b>					
324200-0109-00-000-0	MCR Pt A Chargeable Med Supp-Regency	(4,595.00)		0.00	(4,595.00)	(33,195.00)
<b>Subtotal [6A] Medical Supplies - Medicare</b>		<b>(4,595.00)</b>		<b>0.00</b>	<b>(4,595.00)</b>	<b>(33,195.00)</b>
<b>Subgroup : [6B]</b>	<b>Medical Supplies - Medicare Contractual Allowance</b>					
324205-0109-00-000-0	MCR Pt A Charge Med Supp Contra-Regency	4,595.00		0.00	4,595.00	33,195.00
<b>Subtotal [6B] Medical Supplies - Medicare Contractual Allowance</b>		<b>4,595.00</b>		<b>0.00</b>	<b>4,595.00</b>	<b>33,195.00</b>
<b>Subgroup : [6C]</b>	<b>Medical Supplies - Non-medicare</b>					
314900-0109-00-000-0	Medicaid Specialty Beds-Regency	306.00		0.00	306.00	0.00
354900-0109-00-000-0	Comm Ins Specialty Beds-Regency	(2,259.00)		0.00	(2,259.00)	0.00
374900-0109-00-000-0	Mgd Medicare Specialty Beds-Regency	1,953.00		0.00	1,953.00	(3,031.00)
<b>Subtotal [6C] Medical Supplies - Non-medicare</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>(3,031.00)</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>					
324300-0109-00-000-0	Medicare Pt A PT-Regency	(452,565.00)		0.00	(452,565.00)	(318,895.00)
334300-0109-00-000-0	Medicare Pt B PT-Regency	(43,125.00)		0.00	(43,125.00)	(22,826.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(495,690.00)</b>		<b>0.00</b>	<b>(495,690.00)</b>	<b>(341,721.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>					
321006-0109-00-000-0	Medicare A PT Contra-Regency	(526,628.00)		0.00	(526,628.00)	(530,275.00)
324305-0109-00-000-0	Medicare Pt A PT Contra-Regency	452,565.00		0.00	452,565.00	318,895.00
334305-0109-00-000-0	Medicare Pt B PT Contra-Regency	24,514.00		0.00	24,514.00	5,690.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>(49,549.00)</b>		<b>0.00</b>	<b>(49,549.00)</b>	<b>(205,690.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>					
304100-0109-00-000-0	Hospice Pharmacy-Regency	(867.00)		0.00	(867.00)	(421.00)
304300-0109-00-000-0	Hospice PT-Regency	0.00		0.00	0.00	(32.00)
314300-0109-00-000-0	Medicaid PT-Regency	(15,853.00)		0.00	(15,853.00)	(2,942.00)
337300-0109-00-000-0	Mgd Medicare Pt B PT-Regency	2,272.00		0.00	2,272.00	(6,517.00)
337305-0109-00-000-0	Mgd Medicare Pt B PT Contra-Regency	(843.00)		0.00	(843.00)	2,643.00
344300-0109-00-000-0	Private PT-Regency	1,717.00		0.00	1,717.00	(6,730.00)
354300-0109-00-000-0	Comm Ins PT-Regency	(34,079.00)		0.00	(34,079.00)	(9,485.00)
374300-0109-00-000-0	Mgd Medicare PT-Regency	(375,751.00)		0.00	(375,751.00)	(287,086.00)
378100-0109-00-000-0	Medicare Mgd Care Pt B PT-Regency	(95,142.00)		0.00	(95,142.00)	(66,215.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(518,546.00)</b>		<b>0.00</b>	<b>(518,546.00)</b>	<b>(376,785.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>					
304105-0109-00-000-0	Hospice Pharmacy Contra-Regency	867.00		0.00	867.00	421.00
304305-0109-00-000-0	Hospice PT Contra-Regency	0.00		0.00	0.00	32.00
314305-0109-00-000-0	Medicaid PT Contra-Regency	15,853.00		0.00	15,853.00	2,942.00
334405-0109-00-000-0	Medicare Pt B ST Contra-Regency	21,083.00		0.00	21,083.00	6,867.00
354305-0109-00-000-0	Comm Ins PT Contra-Regency	34,079.00		0.00	34,079.00	9,485.00
354405-0109-00-000-0	Comm Ins ST Contra-Regency	5,746.00		0.00	5,746.00	1,216.00
374305-0109-00-000-0	Mgd Medicare PT Contra-Regency	375,820.00		0.00	375,820.00	287,515.00
378105-0109-00-000-0	Medicare Mgd Pt B PT Contra-Regency	65,489.00		0.00	65,489.00	47,240.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>518,917.00</b>		<b>0.00</b>	<b>518,917.00</b>	<b>355,718.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>					
324400-0109-00-000-0	Medicare Pt A ST-Regency	(262,285.00)		0.00	(262,285.00)	(127,766.00)
334400-0109-00-000-0	Medicare Pt B ST-Regency	(40,721.00)		0.00	(40,721.00)	(25,144.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(303,006.00)</b>		<b>0.00</b>	<b>(303,006.00)</b>	<b>(152,910.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>					
321008-0109-00-000-0	Medicare A ST Contra-Regency	(243,865.00)		0.00	(243,865.00)	(250,073.00)
324405-0109-00-000-0	Medicare Pt A ST Contra-Regency	262,285.00		0.00	262,285.00	127,766.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>18,420.00</b>		<b>0.00</b>	<b>18,420.00</b>	<b>(122,307.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>					
304400-0109-00-000-0	Hospice ST-Regency	0.00		0.00	0.00	(372.00)
314400-0109-00-000-0	Medicaid ST-Regency	(13,077.00)		0.00	(13,077.00)	(2,770.00)
337400-0109-00-000-0	Mgd Medicare Pt B ST-Regency	187.00		0.00	187.00	118.00
337405-0109-00-000-0	Mgd Medicare Pt B ST Contra-Regency	0.00		0.00	0.00	(159.00)
344400-0109-00-000-0	Private ST-Regency	73.00		0.00	73.00	(93.00)
354400-0109-00-000-0	Comm Ins ST-Regency	(5,746.00)		0.00	(5,746.00)	(1,216.00)
374400-0109-00-000-0	Mgd Medicare ST-Regency	(175,028.00)		0.00	(175,028.00)	(106,809.00)
378120-0109-00-000-0	Medicare Mgd Care Pt B ST-Regency	(63,926.00)		0.00	(63,926.00)	(44,117.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(257,517.00)</b>		<b>0.00</b>	<b>(257,517.00)</b>	<b>(155,418.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>					
304405-0109-00-000-0	Hospice ST Contra-Regency	0.00		0.00	0.00	186.00
314405-0109-00-000-0	Medicaid ST Contra-Regency	13,077.00		0.00	13,077.00	2,770.00
337405-0109-00-000-0	Mgd Medicare ST Contra-Regency	175,028.00		0.00	175,028.00	106,809.00
378125-0109-00-000-0	Medicare Mgd Pt B ST Contra-Regency	49,255.00		0.00	49,255.00	33,729.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>237,360.00</b>		<b>0.00</b>	<b>237,360.00</b>	<b>143,494.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>					
324800-0109-00-000-0	Medicare Pt A OT-Regency	(470,949.00)		0.00	(470,949.00)	(325,998.00)
334800-0109-00-000-0	Medicare Pt B OT-Regency	(44,346.00)		0.00	(44,346.00)	(27,196.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(515,295.00)</b>		<b>0.00</b>	<b>(515,295.00)</b>	<b>(353,194.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>					
321007-0109-00-000-0	Medicare A OT Contra-Regency	(490,074.00)		0.00	(490,074.00)	(493,248.00)
324805-0109-00-000-0	Medicare Pt A OT Contra-Regency	470,949.00		0.00	470,949.00	325,998.00
334805-0109-00-000-0	Medicare Pt B OT Contra-Regency	27,095.00		0.00	27,095.00	5,678.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>7,970.00</b>		<b>0.00</b>	<b>7,970.00</b>	<b>(161,572.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>					
304800-0109-00-000-0	Hospice OT-Regency	(154.00)		0.00	(154.00)	(35.00)
314800-0109-00-000-0	Medicaid OT-Regency	(19,448.00)		0.00	(19,448.00)	(4,798.00)
337800-0109-00-000-0	Mgd Medicare Pt B OT-Regency	3,156.00		0.00	3,156.00	(5,987.00)
337805-0109-00-000-0	Mgd Medicare Pt B OT Contra-Regency	(1,442.00)		0.00	(1,442.00)	2,516.00
344800-0109-00-000-0	Private OT-Regency	1,848.00		0.00	1,848.00	(5,301.00)
354800-0109-00-000-0	Comm Ins OT-Regency	(37,431.00)		0.00	(37,431.00)	(10,170.00)
374800-0109-00-000-0	Mgd Medicare OT-Regency	(400,662.00)		0.00	(400,662.00)	(313,480.00)
378130-0109-00-000-0	Medicare Mgd Care Pt B OT-Regency	(95,381.00)		0.00	(95,381.00)	(38,293.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(549,514.00)</b>		<b>0.00</b>	<b>(549,514.00)</b>	<b>(375,548.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>					
304805-0109-00-000-0	Hospice OT Contra-Regency	154.00		0.00	154.00	35.00
314805-0109-00-000-0	Medicaid OT Contra-Regency	19,448.00		0.00	19,448.00	4,798.00
354805-0109-00-000-0	Comm Ins OT Contra-Regency	37,431.00		0.00	37,431.00	10,170.00
374805-0109-00-000-0	Mgd Medicare OT Contra-Regency	400,662.00		0.00	400,662.00	313,480.00
378135-0109-00-000-0	Medicare Mgd Pt B OT Contra-Regency	63,716.00		0.00	63,716.00	30,602.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>521,411.00</b>		<b>0.00</b>	<b>521,411.00</b>	<b>359,085.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>					
321009-0109-00-000-0	Medicare A NTA Contra-Regency	(806,393.00)		0.00	(806,393.00)	(823,895.00)
321010-0109-00-000-0	Medicare A Nsng Comp Contra-Regency	(1,215,827.00)		0.00	(1,215,827.00)	(1,210,019.00)
324000-0109-00-000-0	Medicare Pt A Ambulance-Regency	(9,270.00)		0.00	(9,270.00)	0.00
324500-0109-00-000-0	Medicare Pt A IV Therapy-Regency	(31,633.00)		0.00	(31,633.00)	(39,102.00)
324600-0109-00-000-0	Medicare Pt A Lab-Regency	(58,617.00)		0.00	(58,617.00)	(94,337.00)
325000-0109-00-000-0	Medicare Pt A X-Regency	(31,489.00)		0.00	(31,489.00)	(34,184.00)
335900-0109-00-000-0	Medicare Part B Telehealthfield-Regency	120.00		0.00	120.00	0.00
338000-0109-00-000-0	Medicare Pt B Prior Period-Regency	1,162.00		0.00	1,162.00	291.00
<b>Subtotal [10A] Other - Medicare</b>		<b>(2,151,947.00)</b>		<b>0.00</b>	<b>(2,151,947.00)</b>	<b>(2,201,246.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>					
303005-0109-00-000-0	Hospice Contra Other-Regency	0.00		0.00	0.00	(128.00)
304600-0109-00-000-0	Hospice Lab-Regency	0.00		0.00	0.00	128.00
314500-0109-00-000-0	Medicaid IV Therapy-Regency	(280.00)		0.00	(280.00)	0.00
314600-0109-00-000-0	Medicaid Lab-Regency	1,071.00		0.00	1,071.00	2,823.00
315000-0109-00-000-0	Medicaid X-Regency	(574.00)		0.00	(574.00)	(628.00)
329000-0109-00-000-0	Medicare Pt A Settlement-Regency	(16,421.00)		0.00	(16,421.00)	(1,013.00)
335700-0109-00-000-0	Medicare Pt B Flu/Pneumonia-Regency	(8,262.00)		0.00	(8,262.00)	(4,215.00)
344200-0109-00-000-0	Private Chargeable Med Supp-Regency	659.00		0.00	659.00	(2,723.00)
344600-0109-00-000-0	Private Lab-Regency	0.00		0.00	0.00	(3,291.00)
345000-0109-00-000-0	Private X-Regency	0.00		0.00	0.00	(143.00)
345700-0109-00-000-0	Private Flu/Pneumonia-Regency	(329.00)		0.00	(329.00)	(77.00)
354200-0109-00-000-0	Comm Ins Chargeable Med Supp-Regency	(3,029.00)		0.00	(3,029.00)	(649.00)
354205-0109-00-000-0	Comm Ins Charge Med Supp Contra-Regency	3,029.00		0.00	3,029.00	649.00
354500-0109-00-000-0	Comm Ins IV Therapy-Regency	(48,231.00)		0.00	(48,231.00)	(738.00)
354600-0109-00-000-0	Comm Ins Lab-Regency	(3,333.00)		0.00	(3,333.00)	(6,146.00)
355000-0109-00-000-0	Comm Ins X-Regency	(724.00)		0.00	(724.00)	(1,168.00)
374000-0109-00-000-0	Mgd Medicare Ambulance-Regency	(14,845.00)		0.00	(14,845.00)	0.00
374500-0109-00-000-0	Mgd Medicare IV Therapy-Regency	(6,286.00)		0.00	(6,286.00)	(58,091.00)
374600-0109-00-000-0	Mgd Medicare Lab-Regency	(38,992.00)		0.00	(38,992.00)	(64,578.00)
375000-0109-00-000-0	Mgd Medicare X-Regency	(20,991.00)		0.00	(20,991.00)	(27,759.00)
375700-0109-00-000-0	Mgd Medicare Flu/Pneumonia-Regency	(9,839.00)		0.00	(9,839.00)	(2,571.00)
378000-0109-00-000-0	Mgd Medicare Prior Period-Regency	19,257.00		0.00	19,257.00	5,251.00
389010-0109-00-000-0	Patient Revenue Capitation -Regency	(302,880.00)		0.00	(302,880.00)	(230,295.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(451,000.00)</b>		<b>0.00</b>	<b>(451,000.00)</b>	<b>(395,362.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>					
391100-0109-00-000-0	Interest Income-Regency	(5,705.00)		0.00	(5,705.00)	(768.00)
<b>Subtotal [15] Interest Income</b>		<b>(5,705.00)</b>		<b>0.00</b>	<b>(5,705.00)</b>	<b>(768.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>					
391500-0109-00-000-0	Misc. Other Income-Regency	(22,784.00)		0.00	(22,784.00)	(74,670.00)
391530-0109-00-000-0	Misc Income Rebates-Regency	(404.00)		0.00	(404.00)	0.00
541050-0109-03-000-0	Prior Period Expense-Regency-Administration	(10,138.00)		0.00	(10,138.00)	6,200.00
<b>Subtotal [18] Other Revenue</b>		<b>(33,326.00)</b>		<b>0.00</b>	<b>(33,326.00)</b>	<b>(68,470.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(19,451,669.00)</b>		<b>0.00</b>	<b>(19,451,669.00)</b>	<b>(18,538,771.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>					
<b>Subgroup : [A1]</b>	<b>Cash</b>					
101000-0109-00-000-0	Cash - Operating-Regency	930,276.00		0.00	930,276.00	378,649.00
102000-0109-00-000-0	Cash - Payroll-Regency	8,539.00		0.00	8,539.00	10,058.00
104000-0109-00-000-0	Cash - Savings-Regency	1,302,602.00		0.00	1,302,602.00	368,741.00
105000-0109-00-000-0	Cash - Savings Patients-Regency	117,150.00		0.00	117,150.00	106,933.00
106000-0109-00-000-0	Petty Cash-Regency	1,000.00		0.00	1,000.00	1,000.00
106100-0109-00-000-0	Petty Cash - Resident Funds-Regency	500.00		0.00	500.00	500.00
107000-0109-00-000-0	Resident Refunds-Regency	866.00		0.00	866.00	2,482.00
<b>Subtotal [A1] Cash</b>		<b>2,360,933.00</b>		<b>0.00</b>	<b>2,360,933.00</b>	<b>868,363.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>					
110000-0109-00-000-0	Accounts Receivable-Regency	440,857.00		0.00	440,857.00	147,166.00
111000-0109-00-000-0	A/R Private-Regency	352,111.00		0.00	352,111.00	400,459.00
111200-0109-00-000-0	A/R Comm Ins-Regency	(56,241.00)		0.00	(56,241.00)	(20,096.00)
111300-0109-00-000-0	A/R Hospice-Regency	42,212.00		0.00	42,212.00	13,817.00
111400-0109-00-000-0	A/R Mgd Medicare-Regency	378,870.00		0.00	378,870.00	477,404.00
112000-0109-00-000-0	A/R Medicare Pt A-Regency	154,263.00		0.00	154,263.00	422,800.00
112500-0109-00-000-0	A/R Medicare Pt B-Regency	5,084.00		0.00	5,084.00	5,718.00
113000-0109-00-000-0	A/R Medicaid-Regency	883,130.00		0.00	883,130.00	1,447,424.00
113100-0109-00-000-0	A/R Mgd Medicaid-Regency	(87.00)		0.00	(87.00)	636.00
114000-0109-00-000-0	A/R Patient Ptpicipation-Regency	31,771.00		0.00	31,771.00	(27,959.00)
116100-0109-00-000-0	Medicare Coins Bad Debt-Regency	21,792.00		0.00	21,792.00	5,991.00
116200-0109-00-000-0	Allowance for Doubtful Accounts-Regency	(425,098.00)		0.00	(425,098.00)	(234,000.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>1,828,664.00</b>		<b>0.00</b>	<b>1,828,664.00</b>	<b>2,639,360.00</b>
<b>Subgroup : [A3]</b>	<b>Other Accounts Receivable</b>					
141600-0109-00-000-0	Due from Related-Regency	2,299,202.00		0.00	2,299,202.00	1,852,776.00
<b>Subtotal [A3] Other Accounts Receivable</b>		<b>2,299,202.00</b>		<b>0.00</b>	<b>2,299,202.00</b>	<b>1,852,776.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>					
130000-0109-00-000-0	Inventory-Regency	34,532.00		0.00	34,532.00	36,992.00
<b>Subtotal [A4] Inventories</b>		<b>34,532.00</b>		<b>0.00</b>	<b>34,532.00</b>	<b>36,992.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>					
121400-0109-00-000-0	Prepaid Workers Comp-Regency	13,779.00		0.00	13,779.00	35,036.00
122200-0109-00-000-0	Prepaid Gen. Ins-Regency	37,321.00		0.00	37,321.00	35,344.00
129000-0109-00-000-0	Prepaid Expense Other-Regency	10,937.00		0.00	10,937.00	10,162.00
129110-0109-00-000-0	Prepaid Personal Property Taxes-Regency	3,596.00		0.00	3,596.00	3,349.00
129300-0109-00-000-0	Prepaid Mgmt Assets-Regency	20,921.00		0.00	20,921.00	14,835.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>86,554.00</b>		<b>0.00</b>	<b>86,554.00</b>	<b>98,726.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>					
129200-0109-00-000-0	Prepaid Corp Taxes-Regency	236,468.00		0.00	236,468.00	236,468.00
129900-0109-00-000-0	CT PET Deferred Tax-Regency	0.00		0.00	0.00	32,221.00
<b>Subtotal [A8] Other Current Assets</b>		<b>236,468.00</b>		<b>0.00</b>	<b>236,468.00</b>	<b>268,689.00</b>
<b>Subgroup : [B1]</b>	<b>Land</b>					
151000-0109-00-000-0	Land-Regency	13,000.00		0.00	13,000.00	13,000.00
<b>Subtotal [B1] Land</b>		<b>13,000.00</b>		<b>0.00</b>	<b>13,000.00</b>	<b>13,000.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>					
154000-0109-00-000-0	Lease hold Improvements-Regency	1,480,786.00		59,218.00	1,540,004.00	1,412,014.00
164000-0109-00-000-0	Accum Depr LHI-Regency	(949,537.00)	RJE - 8	59,218.00	(949,537.00)	(883,627.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>531,249.00</b>		<b>59,218.00</b>	<b>590,467.00</b>	<b>528,387.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>					
156000-0109-00-000-0	Major Movable Equip-Regency	1,095,403.00		(59,061.00)	1,036,342.00	945,760.00
			RJE - 6	157.00		
166000-0109-00-000-0	Accum Depr MME-Regency	(781,939.00)		(59,218.00)		
			RJE - 8	0.00		
<b>Subtotal [B6] Movable Equipment</b>		<b>313,464.00</b>		<b>(59,061.00)</b>	<b>254,403.00</b>	<b>229,235.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>					
141000-0109-00-000-0	Loans and Exchange-Regency	2,240.00		0.00	2,240.00	0.00
145000-0109-00-000-0	Security Deposits-Regency	16,100.00		0.00	16,100.00	16,100.00
159000-0109-00-000-0	Operating Lease Right of Use Asset	1,676,402.00		0.00	1,676,402.00	0.00
<b>Subtotal [D7] Other Assets</b>		<b>1,694,742.00</b>		<b>0.00</b>	<b>1,694,742.00</b>	<b>16,100.00</b>
<b>Total [31-32] Assets</b>		<b>9,398,808.00</b>		<b>157.00</b>	<b>9,398,965.00</b>	<b>6,551,628.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>					
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>					
210000-0109-00-000-0	Accounts Payable-Regency	(888,255.00)		0.00	(888,255.00)	(720,776.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(888,255.00)</b>		<b>0.00</b>	<b>(888,255.00)</b>	<b>(720,776.00)</b>
<b>Subgroup : [A3]</b>	<b>Loans Payable for Equipment</b>					
211401-0109-00-000-0	Equipment Obligation ST 1-Regency	(19,543.00)		0.00	(19,543.00)	(18,519.00)
<b>Subtotal [A3] Loans Payable for Equipment</b>		<b>(19,543.00)</b>		<b>0.00</b>	<b>(19,543.00)</b>	<b>(18,519.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>					
250100-0109-00-000-0	Accrued Payroll-Regency	(410,888.00)		0.00	(410,888.00)	(350,788.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(410,888.00)</b>		<b>0.00</b>	<b>(410,888.00)</b>	<b>(350,788.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>					
220000-0109-00-000-0	Loans and Exchange-Regency	0.00		0.00	0.00	2,240.00
220200-0109-00-000-0	Unclaimed ADP checks-Regency	(16,820.00)		0.00	(16,820.00)	(15,803.00)
221700-0109-00-000-0	Due to Medicaid-Regency	(10,886.00)		0.00	(10,886.00)	(10,886.00)
221800-0109-00-000-0	Due to HMS-Regency	(72,504.00)		0.00	(72,504.00)	(180,374.00)
226200-0109-00-000-0	Patients Fund-Regency	(117,150.00)		0.00	(117,150.00)	(106,933.00)
250000-0109-00-000-0	Accrued Expenses-Regency	(272,117.00)		0.00	(272,117.00)	(234,321.00)
250020-0109-00-000-0	Accrued Pension-Regency	(343,175.00)		0.00	(343,175.00)	(158,378.00)
250030-0109-00-000-0	Accrued Worker's Comp-Regency	(66,068.00)		0.00	(66,068.00)	(49,671.00)
254900-0109-00-000-0	CT PET Tax Accrued Expense-Regency	(56,722.00)		0.00	(56,722.00)	55,106.00
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(955,442.00)</b>		<b>0.00</b>	<b>(955,442.00)</b>	<b>(699,020.00)</b>
<b>Subgroup : [B1]</b>	<b>Loans Payable - Equipment</b>					
211411-0109-00-000-0	Equipment Obligation LT 1-Regency	(9,121.00)		0.00	(9,121.00)	(28,664.00)
<b>Subtotal [B1] Loans Payable - Equipment</b>		<b>(9,121.00)</b>		<b>0.00</b>	<b>(9,121.00)</b>	<b>(28,664.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>					
221400-0109-00-000-0	Due to Realty-Regency	(238,348.00)		0.00	(238,348.00)	(225,191.00)
271500-0109-00-000-0	Due to Related-Regency	(227,828.00)		0.00	(227,828.00)	(218,332.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(466,176.00)</b>		<b>0.00</b>	<b>(466,176.00)</b>	<b>(443,523.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>					
231100-0109-00-000-0	Operating Lease Liabilities - Current	(587,780.00)		0.00	(587,780.00)	0.00
231200-0109-00-000-0	Operating Lease Liabilities - Noncurrent	(1,088,622.00)		0.00	(1,088,622.00)	0.00
271000-0109-00-000-0	Due to Aging in Amer-Regency	(11,936.00)		0.00	(11,936.00)	0.00
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<b>(1,688,338.00)</b>		<b>0.00</b>	<b>(1,688,338.00)</b>	<b>0.00</b>
<b>Total [33-34] Liabilities</b>		<b>(4,437,763.00)</b>		<b>0.00</b>	<b>(4,437,763.00)</b>	<b>(2,261,290.00)</b>
<b>Group : [35]</b>	<b>Equity</b>					
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>					
280000-0109-00-000-0	Capital-Regency	487,035.00		0.00	487,035.00	487,035.00
280100-0109-00-000-0	Paid in Capital-Regency	(5,000.00)		0.00	(5,000.00)	(5,000.00)
280200-0109-00-000-0	Shareholders Undis Earn-Regency	(55,020.00)		0.00	(55,020.00)	(55,020.00)
286000-0109-00-000-0	Ptner Drawings-Regency	885,001.00		0.00	885,001.00	1,373,180.00
295000-0109-00-000-0	Retained Earnings-Regency	(5,205,710.00)		0.00	(5,205,710.00)	(5,023,568.00)
<b>Subtotal [B5] Cumulated Earnings</b>		<b>(3,893,694.00)</b>		<b>0.00</b>	<b>(3,893,694.00)</b>	<b>(3,223,393.00)</b>
<b>Total [35] Equity</b>		<b>(3,893,694.00)</b>		<b>0.00</b>	<b>(3,893,694.00)</b>	<b>(3,223,393.00)</b>
	<b>Sum of Account Groups</b>	<b>106,528.00</b>		<b>0.00</b>	<b>106,528.00</b>	<b>145,889.00</b>
	<b>Net (Income) Loss</b>	<b>106,528.00</b>		<b>0.00</b>	<b>106,528.00</b>	<b>145,889.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Regency House Nuring & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01 - Tab H</b>		
To reclass MDS Coordinator, Infection Control and Staff Development salaries into correct line of cost report				
Marcum 202	MDS Coordinator		180,857.00	
Marcum 204	Infection Control		32,196.00	
400000-0109-15-092-	Salary-Regency-Nursing-RN-			213,053.00
Marcum 203	Staff Development			
<b>Total</b>			<b>213,053.00</b>	<b>213,053.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>J.01a</b>		
To reclass management fees into correct line of cost report				
134000-0109-03-000-	(Shared Services-Regency-Administration		4,476.00	
131000-0109-04-000-	(Consulting Fees-Regency-Fiscal Operations			4,476.00
<b>Total</b>			<b>4,476.00</b>	<b>4,476.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>D.01</b>		
To reclass licenses to correct line of cost report.				
500000-0109-03-000-	(Licenses and Permits-Regency-Administration		1,535.00	
191000-0109-03-000-	(Dues-Regency-Administration			1,535.00
<b>Total</b>			<b>1,535.00</b>	<b>1,535.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>D.01 - Tab T</b>		
To reclass admin equipment rentals into correct line of cost report				
Marcum 205	Admin Equipment Rental		6,802.00	
135210-0109-03-000-	(IT Rental-Regency-Administration			5,981.00
152000-0109-04-000-	(Equip Rental-Regency-Fiscal Operations			821.00
<b>Total</b>			<b>6,802.00</b>	<b>6,802.00</b>
<b>Reclassifying Journal Entries JE # 6</b>		<b>N.01a</b>		
to correct for a refund of an item that was not capitalized. Correcting Journal entry to move this to P&L.				
156000-0109-00-000-	Major Movable Equip-Regency		157.00	
410000-0109-08-000-	Supplies-Regency-Maintenance			157.00
<b>Total</b>			<b>157.00</b>	<b>157.00</b>
<b>Reclassifying Journal Entries JE # 7</b>		<b>G.01</b>		
To reclass real estate taxes and property ins into correct lines of the cost report.				
Marcum 206	Real Estate Taxes		109,607.00	
Marcum 207	Property Ins		26,467.00	
171000-0109-25-000-	(Rent-Regency-Property			136,074.00
<b>Total</b>			<b>136,074.00</b>	<b>136,074.00</b>
<b>Reclassifying Journal Entries JE # 8</b>		<b>A.03</b>		
To reclass fixed assets into correct line of the cost report.				
154000-0109-00-000-	(Lease hold Improvements-Regency		59,218.00	
184000-0109-25-000-	(Depe Exp LHI-Regency		8,883.00	
156000-0109-00-000-	(Major Movable Equip-Regency			59,218.00
186000-0109-25-000-	(Depr Exp MME-Regency			8,883.00
<b>Total</b>			<b>68,101.00</b>	<b>68,101.00</b>



Provider Name: Regency House Nuring & Rehab  
 Provider Number:  
 Period Ended: 9/30/23

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:**