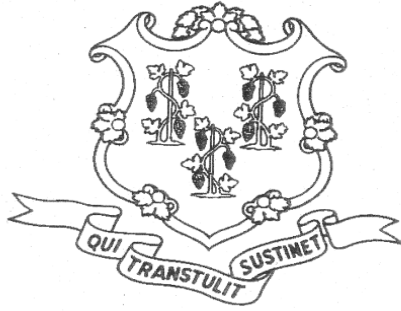


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2024

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 10/1/2023	Report for Year Ending 9/30/2024

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)	License No.	Report for Year Ended	Page	of
Regency House of Wallingford, Inc.	2072-C	9/30/2024	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Regency House of Wallingford, Inc. [facility name], for the cost report period beginning October 1, 2023 and ending September 30, 2024, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Regency House of Wallingford, Inc.	Period Covered:	From 10/1/2023	To 9/30/2024	
Address of Facility 181 East Main Street, Wallingford, CT 06492				
Report Prepared By Baker Tilly Advisory Group, LP	Phone Number 212-697-6900	Date 2/3/2025		
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. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

		Phone No. of Facility 203-265-1661	Report for Year Ended 9/30/2024	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.
Administrator					
Name of Administrator David Bond			Nursing Home Administrator's License No.:	1349	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

[illegible]

General Information and Questionnaire

Corporate Owners

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2024	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	

Owner(s) of Facility

General Information and Questionnaire Related Parties*

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2024	Page 4	of 37				
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 / Line 12d	1,124	1,124
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg 16 / Line m12	888,540	888,540
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	899	899
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	15,542	15,542
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services	Various	820,014	791,672
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20 / Line 5f	30,301	30,301
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	470,750	437,257
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	1,152,562	1,152,562
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,172,017	

* 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 9/30/2024		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	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	20,808	20,808
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	870,358	870,358***
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	111,507	111,507
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	24,532	24,532
PREFERRED PROFESSIONAL SERVICES	850 Silas Deane Hwy, Wethersfield,CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	144,812	144,812
Various Intercompany Due to/from	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to Realated / Related	Page 34 / Line b3		

* 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 9/30/2024	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.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
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.				

General Information and Questionnaire
Other Lines of Business

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2024	Page 6	of 37
Square footage of entire facility.				
60,298				
Outpatient Therapy				
Does the Facility provide outpatient therapy services?				
No				
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
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				
0	Are meals included in meals served on page 18 of the Annual Report?			
0	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
0	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
\$	-	Amount Reported		
0	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				
Apartments, Independent Living, Assisted Living				
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 9/30/2024	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 9/30/2024				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	123	123			123	123						
B. As of midnight of THIS report period	126	126							126	126		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,716	4,716			3,549	3,549			1,167	1,167		
B. Medicaid (Conn.)	30,161	30,161			22,601	22,601			7,560	7,560		
C. Medicaid (other states)												
D. Private Pay	5,993	5,993			4,804	4,804			1,189	1,189		
E. State SSI for RCH												
F. Other (Specify) Hospice / Mgd Care / Commerce	4,850	4,850			3,337	3,337			1,513	1,513		
G. Total Care Days During Period (3A thru F)	45,720	45,720			34,291	34,291			11,429	11,429		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	1	1							1	1		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	45,721	45,721			34,291	34,291			11,430	11,430		

Annual Report of Long-Term Care Facility

CSP-9 Rev. 3/2023

Schedule of Resident Statistics (Cont'd)

Name of Facility Regency House of Wallingford, Inc.				License No. 2072-C			Report for Year Ended 9/30/2024				Page 9		of 37	
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No														
If "YES", provide the following information:														
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)		
N/A														
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.														
Change in Resident Days										CCNH / RHNS	(Specify)	(Specify)		
1st change														
2nd change														
3rd change														
4th change														
6. Number of Residents and Rates on September 30 of Cost Year														
Item	Medicare	Medicaid		Self-Pay			Other State Assisted							
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR						
No. of Residents	16	84		26										
Per Diem Rate														
a. One bed rm.	Various	376.06		650.00										
b. Two bed rms.	Various	376.06		500.00										
c. Three or more bed rms.														
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)						
A. Medicare - Part B				471	471									
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments				29	29									
2. Restorative Treatments														
C. Other				5,247	5,247									
D. Total Physical Therapy Treatments				5,747	5,747									
8. Total Number of Speech Therapy Treatments														
A. Medicare - Part B				229	229									
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments				19	19									
2. Restorative Treatments														
C. Other				2,293	2,293									
D. Total Speech Therapy Treatments				2,541	2,541									
9. Total Number of Occupational Therapy Treatments														
A. Medicare - Part B				462	462									
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments				54	54									
2. Restorative Treatments														
C. Other				5,391	5,391									
D. Total Occupational Therapy Treatments				5,907	5,907									

Report of Expenditures - Salaries & Wages

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2024	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? ☒ Yes ☐ No

Item	Total Cost and Hours								
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	24,993		59						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	210,971		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	353,462		14,154						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	101,769		2,075						
c. Dietary Workers	555,007		25,433						
6. Housekeeping Service									
a. Head Housekeeper	76,079		1,830						
b. Other Housekeeping Workers	435,752		18,082						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	33,814		2,080						
b. Other Maintenance Workers	76,516		2,074						
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	274,998		3,994						
b. RN									
1. Direct Care	943,742		17,211						
2. Administrative**	263,217		8,893						
c. LPN									
1. Direct Care	1,943,674		47,141						
2. Administrative**									
d. Aides and Attendants	2,774,997		112,786						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	194,252		6,183						
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	250,111		6,036						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	186,452	(37,291)	4,088						
A-13. Total Salary Expenditures	8,699,806	(37,291)	274,199						

* 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 Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Phlebotomist	\$ 26,604	\$ (26,604)	135						
Total	\$ 26,604	\$ (26,604)	135	\$ -	\$ -	-	\$ -	\$ -	-

**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		9/30/2024			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)							
Section I - Operators/Owners										
Marvin J. Ostreicher	24,993			Non Discriminatory	Supervises operations, deals with DNS	59	A1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

	TOTAL	BEDS	Allocated Benefits	Total w/ Bnft
Augusta	50.50	72	4.23	54.73
Beacon Brook	8.75	126	7.40	16.15
Belair	49.50	102	5.99	55.49
Bethel	51.50	161	9.46	60.96
Bloomfield	51.00	120	7.05	58.05
Brattleboro	47.75	80	4.70	52.45
Brentwood	52.75	78	4.58	57.33
Brewer	51.75	111	6.52	58.27
Bristol	51.00	132	7.75	58.75
Cambridge	51.50	160	9.40	60.90
Catskill	49.75	136	7.99	57.74
Dover	52.75	112	6.58	59.33
Eastside	49.75	69	4.05	53.80
Evergreen	9.00	180	10.57	19.57
Glen Falls	49.75	120	7.05	56.80
Hebrew Home	53.75	257	15.10	68.85
Huntington	48.50	320	18.80	67.30
Kennebunk	51.75	78	4.58	56.33
Ludlowe	49.75	144	8.46	58.21
Mansfield	34.75	88	5.17	39.92
Maple View	51.25	120	7.05	58.30
Marlborough	52.25	120	7.05	59.30
Milford	50.50	120	7.05	57.55
Montowese	9.25	120	7.05	16.30
Norway	52.00	70	4.11	56.11
Poughkeepsie	48.75	200	11.75	60.50
Regency	51.50	130	7.64	59.14
Reservoir	50.00	144	8.46	58.46
Riverside	53.25	345	20.27	73.52
Rutland	48.00	125	7.34	55.34
Sharon	9.25	88	5.17	14.42
Stone Bridge	9.25	137	8.05	17.30
Utica	49.00	117	6.87	55.87
Village Crest	51.50	95	5.58	57.08
Water's Edge	51.75	150	8.81	60.56
Westgate	38.75	104	6.11	44.86
Winship	49.75	72	4.23	53.98
Vacation	232.00			
Sick	0.00			
Personal	16.00			
Holiday	40.00			
Total	1929.50	4,903	288	1,929.50

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Regency House of Wallingford, Inc.				2072-C		9/30/2024			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section III - Administrators***										
David Bond	210,971			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C			Report for Year Ended 9/30/2024				Page 13	of 37
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	36,311		825						
2. Dentist	7,116		480						
3. Pharmacist	15,928		264						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	338,767		1,524						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	49,440		120						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	27,217	(27,217)	260						
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	136,241		397						
b. Other									
10. Occupational Therapist									
a. Resident Care	353,319	(353,319)	1,299						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	39,232		604						
2. Administrative***									
b. LPN									
1. Direct Care	52,428		1,165						
2. Administrative***									
c. Aides	48,616		1,944						
d. Other									
12. Other (Specify) See Attached Schedule	26,604	(26,604)	135						
B-13 Total Fees Paid in Lieu of Salaries	1,131,219	(407,140)	9,017						

* 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 9/30/2024	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	Dietician	<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		
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
PROCARE LTC PHARMACY OF CT 1492 Highland Ave Cheshire CT 06410	Phlebotomist / Pharmacy	<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		
Preferred Professional Services 850 Silas Deane Hwy Wethersfield CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
INTELYCARE INC.	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HEARTCARE ASSOC OF CT LLC 2200 Whitney Ave Hamden, CT 06518	Physician Fees	<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"/>			
		<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	9/30/2024					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 210,792	210,792						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 77,072	77,529	(457)					
4. Social Security (F.I.C.A.)	\$ 638,712	642,502	(3,790)					
5. Health Insurance	\$ 1,145,763	1,152,562	(6,799)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 484,563	484,563						
8. Uniform Allowance	\$							
9. Other (<i>Specify</i>) See Attached Schedule	\$ 5,179	7,679	(2,500)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	231,069	(231,069)					
d. Accounting and Auditing	\$ 36,936	36,936						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 39	75,579	(75,540)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 14,801	14,801						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 39,042	39,042						
2. Cellular Phones	\$ 1,261	1,261						
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$							
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	79,189	(78,939)					
k. Other Taxes (<i>Not related to property - See Page 22</i>)								
1. Income*	\$							
2. Other (<i>Specify</i>) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 801,934	801,934						
Subtotal	\$ 3,456,344	3,855,438	(399,094)					

* 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	\$ 5,179					
Tuition Reimbursement	2,500	\$ (2,500)				
Total	\$ 7,679	\$ (2,500)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

General Information and Questionnaire
Accounting Basis

Name of Facility Regency House of Wallingford, Inc	License No. 2072-C	Report for Year Ended 9/30/2024	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
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 Audit Fees, Preparation of Cost Reports		\$ 36,936		
2		\$		
3		\$		
4		\$		
		Charge for Services Provided \$ 36,936		
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 First Credit Services Inc 2 Various Collections / Conservators 3 4 5			Telephone Number 800-606-7066 Various	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 9 Wills Way Building 3, Piscataway, NJ 08854 2 Various 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1 Union Negotiations		\$ 39		
2 Collections / Conservators (Disallowed)		\$ 75,540		
3		\$		
4		\$		
5		\$		
		Charge for Services Provided \$ 75,579		
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C		Report for Year Ended 9/30/2024			Page 16	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:		3,456,344	3,855,438	(399,094)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment		\$						
2. Holiday Parties for Staff		\$						
3. Gifts to Staff and Residents		\$	30,744	(30,744)				
4. Employee Travel		\$ 235	235					
5. Education Expenses Related to Seminars and Conventions		\$ 3,903	3,903					
6. Automobile Expense (not purchase or depreciation)		\$						
7. Other (Specify) See Attached Schedule		\$						
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)		\$						
2. Advertising Telephone Directory (all such expenses)***		\$						
3. Advertising Other (Specify)*** See Attached Schedule		\$	28,092	(28,092)				
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		\$ 2,762	2,762					
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule		\$ 10,620	10,620					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***		\$	718	(718)				
9. Subscriptions		\$ 4,375	4,375					
10. Contributions*** See Attached Schedule		\$	250	(250)				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)		\$ 163,762	163,762					
12. Administrative Management Services**		\$ 355,486	904,981	(549,495)				
13. Other (Specify) See Attached Schedule		\$ 2,992	37,396	(34,404)				
C-14 Total Administrative & General Expenditures		\$ 4,000,479	5,043,276	(1,042,797)				

* 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
	-					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Marketing Supplies	\$ 9,644	\$ (9,644)				
Promotional Advertising	18,448	(18,448)				
Total Other Advertising	\$ 28,092	\$ (28,092)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CAHCF Dues	\$ 9,570					
AAPACN Dues	1,050					
Total Dues	\$ 10,620	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	\$ 250	\$ (250)				
Total Contributions	\$ 250	\$ (250)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Licenses and Permits	\$ 3,222					
Bank Charges	29,807					
Misc. Expense	4,367	\$ (4,367)				
Rebates Revenue Adjustment		(27,661)				
Misc Other Revenue Adjustment		(1,785)				
Transcription Revenue Adjustment		(591)				
Total Other Administrative and General	\$ 37,396	\$ (34,404)	\$ -	\$ -	\$ -	\$ -

Regency House Nuring & Rehab
Calculation of Allowable Management Fee
September 30, 2024

Pg. 16a

<u>Description</u>	<u>Amount</u>	
Management fees Charged	904,981	Page 16, Line m12
Accounting Charges	36,936	Page 15, Line 1d
Total Management Fees Per Agreement	941,917	
Patient Days	45,721	Page 8 of C/R
Imputed Days - 90% Occupancy (366/366 Days)	42,822	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 20.60	
PPD Allowance Per Client 2023	8.35	
CPI 2024 Increase %	1.0279	J.01b
PPD Allowance 9/30/2024	8.58	
Amount over (Under)	\$ 12.0184	
Total Days	45,721	Page 8 of C/R
Disallowed Management Fee	\$ 549,495	

Schedule C-1 - Management Services*

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2024	Page 17	of 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	904,981	Management Fees	Page 16, Line m12	

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

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2024				Page 18	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food		\$ 438,203	438,203					
2. Non-Food Supplies		\$ 52,722	52,722					
3. Other (Specify) _____		\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 15,123	15,123					
c. Other (Specify) _____ Minor Equipment / Dietary Equipment Rentals		\$ 6,075	6,075					
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 512,123	512,123					
2E. Dietary Questionnaire		Total	CCNH / RHNS	(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?		<input type="radio"/> Yes <input checked="" type="radio"/> No						
H. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
K. Is any revenue collected from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
N. Is any revenue collected from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2024				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. \$	543	543				
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)		\$	217,856	217,856				
c. Other (Specify) Other Laundry Supplies / Diapers		\$	62,598	62,598				
3D. Total Laundry Expenditures (3a + b + c)		\$	280,997	280,997				
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 Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2024				Page 20	of 37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care							
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 56,903	56,903				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel						
		Amt.	\$					
C.	Other (<i>Specify</i>)		\$					
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 56,903	56,903				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy		\$	428,475	(428,475)			
2.	Purchased from		\$					
b.	Medicine Cabinet Drugs		\$ 18,539	18,539				
c.	Medical and Therapeutic Supplies		\$ 153,434	183,336	(29,902)			
d.	Ambulance/Limousine***		\$	7,126	(7,126)			
e.	Oxygen							
1.	For Emergency Use		\$					
2.	Other***		\$	8,742	(8,742)			
f.	X-rays and Related Radiological Procedures***		\$	32,355	(32,355)			
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$					
h.	Laboratory***		\$	53,589	(53,589)			
i.	Recreation		\$ 46,686	46,686				
j.	Direct Management Services*		\$					
k.	Indirect Management Services*		\$					
l.	Cable TV		\$ 1,028	1,028				
m.	Other (Specify)**** See Attached Schedule		\$ 96,631	137,559	(40,928)			
n.	Physical Therapy Expense		\$					
o.	Speech Therapy Expense		\$					
5P.	Total Resident Care Expenditures (5a - 5o)		\$ 316,318	917,435	(601,117)			

* 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.

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 9/30/2024				Page 21	of 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	49,242			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	168,613			19	3b
ADM Environmental Group	1370 Coney Island Ave Brooklyn NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal/Recycling	34,201			22	6f
ADP	PO Box 847875 Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll	18,887			16	m11
Ultimate Landscaping	45 East Main St. Wallingford, CT 06494	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Ground Services	27,114			22	6f
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	78,882			22	6f
Fire Tech	486 Derby Avenue West Haven, CT 06516	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm	26,976			22	6f
Kone, Inc	PO Box 22251 New York, NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sprinkler Maintenance	15,237			22	6f
SMARTLINX SOLUTIONS	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	13,261			16	m11
Homefield IT	55 W 39th St Floor 12, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Services	10,169			16	m11
Manhattan Tech Support	833 Broadway Fl 2, New York, NY 10003	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Services	46,950			16	m11
Hartford Sprinkler	4 Britton Dr, Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm	12,810			22	6f
Junga Eletric	19 Candlewood Rd, Milford, Ct 06461	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical Services	10,649			22	6f
Kinsley Group Inc DBA Kinsley Power Systems	Dr, East Granby, CT 06026	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Power Systems	37,232			22	6f

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2024				Page 22	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$	79,281	79,281					
c. Light & Power	\$	81,855	81,855					
d. Water	\$	67,757	67,757					
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$	48,278	48,278					
f. Other <i>(itemize)</i>	\$	314,174	314,174					
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)		\$ 591,345	591,345					
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	\$	56,001	62,379	(6,378)				
*7e. Total Depreciation Costs (7a + b + c + d)		\$ 463,027	469,405	(6,378)				
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$	82,473	82,473					
d. Other <i>(Specify)</i>	\$							
*8e. Total Amortization Costs (8a + b + c + d)		\$ 82,473	82,473					
9. Rental payments on leased real property less real estate taxes included in item 10b		\$ 870,358	870,358					
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$	111,507	111,507					
c. Personal property taxes	\$	16,937	16,937					
11. Total Property Expenses (7e + 8e + 9 + 10)		\$ 1,544,302	1,550,680	(6,378)				

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 2

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies-Regency-Maintenance	\$ 36,177					
Purch Services-Regency-Maintenance	179,837					
Purch Services-Regency-Security	26,976					
Ground Services-Regency-Maintenance	27,114					
Pest Control-Regency-Maintenance	2,754					
Carting-Regency-Maintenance	41,316					
Total Other Repairs and Maintenance	\$ 314,174	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Regency House of Wallingford, Inc.			License No. 2072-C		Report for Year Ended 9/30/2024		Page 22b	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Wescom Solutions (PCC), PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongiong	47,433	47,433	
The Office Works, PO Box 5066, Hartford, CT 06102	<input type="radio"/>	<input checked="" type="radio"/>	Copier	10/25/22	24 Months	845	845	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total *** 48,278

* 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.

[illegible]

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/31/2023	Dell Desktop	Administrative	\$ 2,722	3	\$ 832
10/31/2023	Bladder Scanner	Standard Resident	3,100	5	568
10/31/2023	Monitor	Administrative	4,902	5	899
12/31/2023	Website	Administrative	5,000	5	750
2/29/2024	Dell Laptop	Administrative	1,331	3	259
3/31/2024	Dell Laptop	Administrative	1,334	3	222
4/30/2024	Laptop	Administrative	2,214	3	308
4/30/2024	Laptop	Administrative	1,331	3	185
6/30/2024	Laptop	Administrative	1,332	3	111
6/30/2024	Desktop	Administrative	1,304	3	109
7/31/2024	Laptop	Administrative	1,332	3	74
7/31/2024	Food Counter with Sneeze Guard	Administrative	9,022	10	150
8/31/2024	Laptop	Administrative	1,333	3	37
9/30/2024	Folding Table	Administrative	356	10	-
9/30/2024	Toaster	Administrative	816	10	-
9/30/2024	Food Processor	Administrative	2,059	5	-
Total additions for Movable Equipment			\$ 39,488		\$ 4,504 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/30/2023	Pendant heads in Kitchen	\$ 2,843	10	\$ 237
11/30/2023	Flame Sensor	1,330	5	222
12/31/2023	PVI Water heater	73,790	10	5,534
12/31/2023	Infrared door detector	4,041	15	202
1/31/2024	Install - Shower valve bthroom	3,680	15	164
1/31/2024	Rm 118-Add Supply Air Register	2,740	10	183
9/30/2024	Sewer Line	34,792	25	-
Total additions for Leasehold Improvemen		\$ 123,216		\$ 6,542 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Regency House of Wallingford, Inc.			2072-C		9/30/2024			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,540,004	966,990	S/L	Various	75,931	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	123,216		S/L	Various	6,542	
C-4. Subtotal									82,473
D. Total Amortization									82,473

* Straight-line method must be used.

** Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	2024 Deprec.	2024 A/D	NBV
LEASEHOLD IMPROVEMENTS												
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,038,507	35,488	822,683	30,361	853,044	25,833	878,877	159,630
2019 Additions												
LI	Fence	10/31/2018	S/L	8	5,635	704	2,816	704	3,520	704	4,224	1,411
LI	Gas piping	11/30/2018	S/L	10	4,318	432	1,728	432	2,160	432	2,592	1,726
LI	Installing wall protection	11/30/2018	S/L	10	3,152	315	1,260	315	1,575	315	1,890	1,262
LI	Gutters	12/31/2018	S/L	10	2,340	234	936	234	1,170	234	1,404	936
LI	Wall Bumpers	12/31/2018	S/L	10	1,720	172	688	172	860	172	1,032	688
LI	Wall bumpers	3/31/2019	S/L	10	2,817	282	1,128	282	1,410	282	1,692	1,125
LI	HVAC MPS81 HRUC	5/31/2019	S/L	10	2,911	291	1,164	291	1,455	291	1,746	1,165
LI	HVAC liquid line	5/31/2019	S/L	10	2,977	298	1,192	298	1,490	298	1,788	1,189
LI	HVAC ignitor	5/31/2019	S/L	10	10,261	1,026	4,104	1,026	5,130	1,026	6,156	4,105
LI	Dishwasher Fan	5/31/2019	S/L	10	2,634	263	1,052	263	1,315	263	1,578	1,056
LI	Wall bumpers	5/31/2019	S/L	10	1,583	158	632	158	790	158	948	635
LI	Wall Bumpers	6/30/2019	S/L	10	2,071	207	828	207	1,035	207	1,242	829
LI	Kitchen cabinets	6/30/2019	S/L	15	3,649	243	972	243	1,215	243	1,458	2,191
LI	Crash Rail	6/30/2019	S/L	10	2,115	212	848	212	1,060	212	1,272	843
LI	Heat Valve	7/31/2019	S/L	10	7,413	741	2,964	741	3,705	741	4,446	2,967
LI	Wall Bumpers	7/31/2019	S/L	10	1,203	120	480	120	600	120	720	483
LI	Telephone sys upgrade	8/31/2019	S/L	10	4,630	463	1,852	463	2,315	463	2,778	1,852
LI	Conversion to LP Gas	9/30/2019	S/L	25	18,080	723	2,892	723	3,615	723	4,338	13,742
LI	Chimney removal	9/30/2019	S/L	10	7,620	762	3,048	762	3,810	762	4,572	3,048
LI	Wall Protectors	9/30/2019	S/L	10	1,591	159	636	159	795	159	954	637
LI	Wall Protectors	9/30/2019	S/L	10	1,629	163	652	163	815	163	978	651
2020 Additions												
LI	Pump	10/31/2019	S/L	10	2,680	268	804	268	1,072	268	1,340	1,340
LI	Crash Rail	11/30/2019	S/L	10	2,084	208	624	208	832	208	1,040	1,044
LI	Wall bumpers	10/31/2019	S/L	10	1,408	141	423	141	564	141	705	703
LI	Wall bumpers	11/30/2019	S/L	10	1,606	161	483	161	644	161	805	801
LI	Wall Bumpers	12/31/2019	S/L	10	2,132	213	639	213	852	213	1,065	1,067
LI	Wall bumpers	1/31/2020	S/L	10	792	79	237	79	316	79	395	397
LI	Wall bumpers	2/29/2020	S/L	10	1,195	120	360	120	480	120	600	595
LI	Wall Bumpers	3/31/2020	S/L	10	2,375	238	714	238	952	238	1,190	1,185
LI	Alarm Valve	6/30/2020	S/L	10	4,148	415	1,245	415	1,660	415	2,075	2,073
LI	Communication Bridge	6/30/2020	S/L	10	4,837	484	1,452	484	1,936	484	2,420	2,417
LI	HVAC	7/31/2020	S/L	10	3,912	391	1,173	391	1,564	391	1,955	1,957
LI	Door replacements	7/31/2020	S/L	10	8,225	823	2,469	823	3,292	823	4,115	4,110
LI	Exterior Painting	9/30/2020	S/L	10	9,040	904	2,712	904	3,616	904	4,520	4,520
2021 Additions												
LI	Stabilizer on roof	10/31/2020	S/L	10	2,000	200	400	200	600	200	800	1,200
LI	Painting	10/31/2020	S/L	10	3,180	318	636	318	954	318	1,272	1,908
LI	Wall heaters	12/31/2020	S/L	10	3,846	385	706	385	1,091	385	1,476	2,370
LI	Gas Furnace	12/31/2020	S/L	20	11,344	567	1,040	567	1,607	567	2,174	9,170
LI	Heat Unit	1/31/2021	S/L	10	3,152	315	551	315	866	315	1,181	1,971
LI	Fire sprinkler	2/28/2021	S/L	10	33,394	3,339	5,565	3,339	8,904	3,339	12,243	21,151
LI	Gas Boiler	3/31/2021	S/L	10	16,649	1,665	2,636	1,665	4,301	1,665	5,966	10,683
LI	Boiler upgrade	3/31/2021	S/L	20	2,330	117	185	117	302	117	419	1,911
LI	Electronic tempering valve rep	5/31/2021	S/L	10	5,813	581	823	581	1,404	581	1,985	3,828
LI	Door replacement dining	7/31/2021	S/L	15	3,145	210	262	210	472	210	682	2,463
LI	Basement Restoration	9/30/2021	S/L	20	46,758	2,338	2,533	2,338	4,871	2,338	7,209	39,549
LI	Water Restoration	9/30/2021	S/L	20	35,445	1,772	1,920	1,772	3,692	1,772	5,464	29,981
2022 Additions												
LI	Water Heater Replacement	5/31/2022	S/L	10	56,470	5,647	5,647	5,647	11,294	5,647	16,941	39,529
LI	Panasonic Phone System	2/28/2022	S/L	10	11,744	1,174	1,174	1,174	2,348	1,174	3,522	8,222
LI	Install-Maple Door	9/30/2022	S/L	15	3,456	230	230	230	460	230	690	2,766
2023 Additions												
LI	Renovation-Cabinet/counter top	12/31/2022	S/L	15	5,276	-	-	293	293	352	645	4,630
LI	Network Central Processing Un	12/31/2022	S/L	5	10,287	-	-	1,714	1,714	2,057	3,771	6,516
LI	Install-Entryway Carpet/Planks	1/31/2023	S/L	5	5,472	-	-	921	921	1,094	1,915	3,557
LI	Spare Pump Parts	2/1/2023	S/L	10	15,874	-	-	1,658	1,658	1,587	2,645	13,229
LI	Instl-Waste Lateral Clean Outs	4/30/2023	S/L	25	10,441	-	-	209	209	418	627	9,814
LI	Boiler Rm-Temp/Pressure Gauges	4/30/2023	S/L	10	1,422	-	-	71	71	142	213	1,209
LI	Replace Existing deck/stairs	9/30/2023	S/L	15	20,000	-	-	111	111	1,333	1,444	18,556
LI	Computer Equipment	1/31/2023	S/L	5	59,218	-	-	8,883	8,883	11,844	20,727	38,491
2024 Additions												
LI	Pendant heads in Kitchen	11/30/2023	S/L	10	2,843	-	-	-	-	237	237	2,606
LI	Flame Sensor	11/30/2023	S/L	5	1,330	-	-	-	-	222	222	1,108
LI	PVT Water heater	12/31/2023	S/L	10	73,790	-	-	-	-	5,534	5,534	68,256
LI	Infrared door detector	12/31/2023	S/L	15	4,041	-	-	-	-	202	202	3,839
LI	Install - Shower valve bthroom	1/31/2024	S/L	15	3,680	-	-	-	-	164	164	3,516
LI	Rm 118-Add Supply Air Register	1/31/2024	S/L	10	2,740	-	-	-	-	183	183	2,557
LI	Sewer Line	9/30/2024	S/L	25	34,792	-	-	-	-	-	-	34,792
TOTAL LEASEHOLD IMPROVEMENTS					1,663,220	66,759	892,198	74,792	966,990	82,473	1,049,463	613,757
Building Improvements												
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	407,026	6,238,340	5,972,427
TOTAL Building Improvements					12,210,767	407,026	5,424,288	407,026	5,831,314	407,026	6,238,340	5,972,427
MOVABLE EQUIPMENT												
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	710,021	27,663	651,318	12,899	664,217	11,282	675,499	34,522
2019 Additions												
MME	80 elec bed*	10/31/2018	S/L	12	640	53	212	53	265	53	318	322
MME	Digital Scale	11/30/2018	S/L	5	756	151	604	151	755	1	756	0
MME	Bed Frame	1/31/2019	S/L	10	1,965	197	788	197	985	197	1,182	783
MME	Meal Delivery Cart	1/31/2019	S/L	10	17,243	1,724	6,896	1,724	8,620	1,724	10,344	6,899
MME	Digital chair scale	2/28/2019	S/L	10	1,308	131	524	131	655	131	786	522
MME	Bed frame	3/31/2019	S/L	5	718	144	576	144	720	(2)	718	(0)
MME	Bed frame	3/31/2019	S/L	5	1,728	346	1,384	346	1,730	(2)	1,728	0
MME	Lift	2/28/2019	S/L	10	2,600	260	1,040	260	1,300	260	1,560	1,040
MME	Kangaroo Pump	5/31/2019	S/L	8	1,527	191	764	191	955	191	1,146	381
MME	ECG	2/28/2019	S/L	5	2,612	522	2,088	522	2,610	2	2,612	(0)
MME	Food Blender	1/31/2019	S/L	10	1,159	116	464	116	580	116	696	463
MME	Ice Maker	6/30/2019	S/L	10	2,269	227	908	227	1,135	227	1,362	907
MME	Gas Range	7/31/2019	S/L	10	5,223	522	2,088	522	2,610	522	3,132	2,091
MME	Mattress	8/31/2019	S/L	10	654	65	260	65	325	65	390	264
MME	Convection Gas Oven	8/31/2019	S/L	10	7,294	729	2,916	729	3,645	729	4,374	2,920
MME	Bariatric parallel bars	8/31/2019	S/L	15	1,961	131	524	131	655	131	786	1,175
MME	Tablet	9/30/2019	S/L	5	1,127	225	900	225	1,125	2	1,127	0
2020 Additions												
MME	Wheel Chair Scale	10/31/2019	S/L	10	1,329	133	399	133	532	133	665	664
MME	Food Slicer	10/31/2019	S/L	10	1,559	156	468	156	624	156	780	779
MME	Laptop	10/31/2019	S/L	5	1,663	333	999	333	1,332	331	1,663	(0)
MME	48 Bed*	11/30/2019	S/L	12	1,302	108	324	108	432	108	540	762

**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	2024 Deprec.	2024 A/D	NBV				
MME	Color Printer	9/30/2020	S/L	5	2,047		409	1,227		409	1,636		409	2,045		2
2021 Additions																
MME	Desktop	10/31/2020	S/L	5	1,063		213	426		213	639		213	852		211
MME	Desktop	10/31/2020	S/L	5	1,073		215	430		215	645		215	860		214
MME	Bed Frame	10/31/2020	S/L	12	2,122		177	354		177	531		177	708		1,414
MME	Commercial Washer	11/30/2020	S/L	10	1,569		157	301		157	458		157	615		954
MME	Server room unit	12/31/2020	S/L	10	9,916		992	1,818		992	2,810		992	3,802		6,114
MME	Heat Unit	12/31/2020	S/L	10	2,015		202	370		202	572		202	774		1,241
MME	Snow blower	12/31/2020	S/L	5	1,562		312	572		312	884		312	1,196		366
MME	APM with LAL	1/31/2021	S/L	5	2,760		552	966		552	1,518		552	2,070		690
MME	Can Rack	2/28/2021	S/L	5	1,423		285	475		285	760		285	1,045		378
MME	Wheelchair	3/31/2021	S/L	5	1,012		202	320		202	522		202	724		288
MME	Lift Chair	3/31/2021	S/L	10	1,651		165	261		165	426		165	591		1,060
MME	Dell 24 Optiplex screen"	4/30/2021	S/L	5	3,426		685	1,028		685	1,713		685	2,398		1,028
MME	20 Heacy duty floor machine"	4/30/2021	S/L	5	1,092		218	327		218	545		218	763		329
MME	Dell laptop	4/30/2021	S/L	5	1,233		247	370		247	617		247	864		369
MME	Laptop	5/31/2021	S/L	5	1,032		206	292		206	498		206	704		328
MME	Dell desktop	6/30/2021	S/L	5	2,299		460	613		460	1,073		460	1,533		766
MME	Chromebook	6/30/2021	S/L	5	3,413		683	911		683	1,594		683	2,277		1,136
MME	Defibrillator	7/31/2021	S/L	5	1,073		215	269		215	484		215	699		374
MME	Lift	7/31/2021	S/L	10	2,183		218	273		218	491		218	709		1,474
MME	MX95	7/31/2021	S/L	3	8,083		2,694	3,368		2,694	6,062		2,021	8,083		0
MME	Dell desktop	7/31/2021	S/L	5	1,232		246	308		246	554		246	800		432
MME	Dell Laptop	7/31/2021	S/L	5	1,418		284	355		284	639		284	923		495
MME	Dell Desktop	7/31/2021	S/L	5	1,291		258	323		258	581		258	839		452
MME	Mating calicoad	8/31/2021	S/L	5	2,969		594	693		594	1,287		594	1,881		1,088
MME	Electric bed 80"	8/31/2021	S/L	12	1,395		116	135		116	251		116	367		1,028
MME	Relief aire low air loss	8/31/2021	S/L	5	6,317		1,263	1,474		1,263	2,737		1,263	4,000		2,317
MME	Dell Desktop	9/30/2021	S/L	5	1,002		200	217		200	417		200	617		385
2022 Additions																
MME	Panacea Foam Mattress	10/31/2021	S/L	7	814		116	116		116	232		116	348		466
MME	Standup Lift	10/31/2021	S/L	10	3,290		329	329		329	658		329	987		2,303
MME	ELOView control	11/30/2021	S/L	3	2,986		995	995		995	1,990		995	2,985		1
MME	Mattress	11/30/2021	S/L	5	673		135	135		135	270		135	405		268
MME	Pillow speaker	12/31/2021	S/L	5	1,899		380	380		380	760		380	1,140		759
MME	Vacuum	12/31/2021	S/L	5	2,142		428	428		428	856		428	1,284		858
MME	Desk/Lap top	12/31/2021	S/L	5	5,316		1,063	1,063		1,063	2,126		1,063	3,189		2,127
MME	Aire low mattress	12/31/2021	S/L	5	3,334		667	667		667	1,334		667	2,001		1,333
MME	Mattress	12/31/2021	S/L	5	1,383		277	277		277	554		277	831		552
MME	Floor Bed	12/31/2021	S/L	5	2,345		469	469		469	938		469	1,407		938
MME	Bed frame	12/31/2021	S/L	5	1,994		399	399		399	798		399	1,197		797
MME	Wheelchair	12/31/2021	S/L	5	1,595		319	319		319	638		319	957		638
MME	Wheelchair Scale Single Ramp	1/31/2022	S/L	10	1,502		150	150		150	300		150	450		1,052
MME	Smartcare Trio System-Vacuum	1/31/2022	S/L	8	4,575		572	572		572	1,144		572	1,716		2,859
MME	Wheelchair Scale w/ armrests	1/31/2022	S/L	10	1,270		127	127		127	254		127	381		889
MME	Reach-In Refrigerator	2/28/2022	S/L	10	5,857		586	586		586	1,172		586	1,758		4,099
MME	Leather Recliner	2/28/2022	S/L	10	1,212		121	121		121	242		121	363		849
MME	Bed Frame	2/28/2022	S/L	5	1,191		238	238		238	476		238	714		477
MME	Electric Kettle-Countertop	3/31/2022	S/L	15	10,381		692	692		692	1,384		692	2,076		8,305
MME	Dell Laptop	4/30/2022	S/L	3	1,732		577	577		577	1,154		577	1,731		1
MME	Dell Desktop	5/31/2022	S/L	3	1,326		442	442		442	884		442	1,326		0
MME	Qty6-Pillow Speaker/PP Cord	5/31/2022	S/L	5	1,521		304	304		304	608		304	912		609
MME	CyberPower UPS Tower/RM Card	6/30/2022	S/L	3	1,029		343	343		343	686		343	1,029		(0)
MME	Qty3- HP Chromebook	6/30/2022	S/L	3	1,233		411	411		411	822		411	1,233		(0)
MME	Mattress- Relief Max	6/30/2022	S/L	5	1,244		249	249		249	498		249	747		497
MME	Bed Frame/Mattress w/ APM LAL	6/30/2022	S/L	5	3,668		734	734		734	1,468		734	2,202		1,466
MME	Mattress w/ APM LAL	6/30/2022	S/L	5	2,364		473	473		473	946		473	1,419		945
MME	Qty6- Foam Mattress	7/31/2022	S/L	5	1,686		337	337		337	674		337	1,011		675
MME	CyberPower 1500 Smart App LCD	7/31/2022	S/L	3	1,059		353	353		353	706		353	1,059		0
MME	Dell Desktop/LGI Monitor	7/31/2022	S/L	3	1,310		437	437		437	874		437	1,310		0
MME	Digital Chair Scale w/ Armrest	8/31/2022	S/L	10	1,320		132	132		132	264		132	396		924
MME	Dell Laptop	8/31/2022	S/L	3	1,201		400	400		400	800		400	1,200		1
MME	Serving Overshelf/Cord & Plug	9/30/2022	S/L	15	6,309		421	421		421	842		421	1,263		5,046
MME	Dell Laptop	9/30/2022	S/L	3	1,195		398	398		398	796		398	1,194		1
2023 Additions																
MME	Ice Maker/Water Dispenser	10/31/2022	S/L	10	7,649	-	-	-		765	765		765	1,530		6,119
MME	Bladder Scanner/Stand	10/31/2022	S/L	5	4,324	-	-	-		865	865		865	1,730		2,594
MME	Qty6-Panacea Foam Mattress	11/30/2022	S/L	5	1,658	-	-	-		304	304		332	636		1,022
MME	Bedside Cabinet/Wardrobe/Chest	11/30/2022	S/L	15	8,086	-	-	-		494	494		539	1,033		7,053
MME	Dell Desktop	12/31/2022	S/L	3	1,367	-	-	-		380	380		456	836		836
MME	Qty8-Bedslid Cab/Chest/Wardrobe	12/31/2022	S/L	15	14,387	-	-	-		799	799		959	1,758		12,629
MME	Qty2-Touchless & Thermal Clock	12/31/2022	S/L	5	5,030	-	-	-		838	838		1,006	1,844		3,186
MME	Carpet Extractor	1/31/2023	S/L	5	2,731	-	-	-		410	410		546	956		1,776
MME	Dell Laptop	1/31/2023	S/L	3	1,201	-	-	-		300	300		400	700		501
MME	Qty4-Bedside Cabinet/Chest	2/28/2023	S/L	15	8,544	-	-	-		380	380		570	950		7,594
MME	Qty4-Linen Cart	3/31/2023	S/L	10	1,413	-	-	-		82	82		141	223		1,190
MME	Dell Laptop	3/31/2023	S/L	3	1,201	-	-	-		233	233		400	633		567
MME	Qty10-Electric Keypad Lock	3/31/2023	S/L	10	2,037	-	-	-		119	119		204	323		1,714
MME	Qty6-Electric Keypad Lock	3/31/2023	S/L	10	1,222	-	-	-		71	71		122	193		1,029
MME	Qty4-Floor Standing/Wall Racks	5/31/2023	S/L	15	3,765	-	-	-		105	105		251	356		3,410
MME	Lift-Reliant Stand Up 350lbs	7/31/2023	S/L	10	3,290	-	-	-		82	82		329	411		2,878
MME	Patient Lift/Scale	7/31/2023	S/L	10	2,714	-	-	-		68	68		271	339		2,375
MME	APM System with LAL	8/31/2023	S/L	5	2,866	-	-	-		96	96		573	669		2,198
MME	Floor Bed/Bed Fram	8/31/2023	S/L	15	5,002	-	-	-		56	56		333	389		4,613
MME	Qty4-HP Monitor	9/30/2023	S/L	6	8,412	-	-	-		117	117		1,402	1,519		6,893
MME	Qty3-Dell Laptop	9/30/2023	S/L	3	3,684	-	-	-		102	102		1,228	1,330		2,353
2024 Additions																
MME	Dell Desktop	10/31/2023	S/L	3	2,722	-	-	-		-	-		832	832		1,890
MME	Bladder Scanner	10/31/2023	S/L	5	3,100	-	-	-		-	-					

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 9/30/2024	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

☐ Yes
☒ No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	130				
6. Square Footage	60,298				
7. Acquisition Cost					
a. Land					
b. Building					

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	10/01/15			
c. Interest Rate for the Cost Year	3.68%			
d. Term of Mortgage (number of years)	35			
e. Amount of Principal Borrowed	12,867,900			
f. Principal balance outstanding as of 9/30/2024	10,904,059			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2024					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. Total Building Interest Expense (A1 - A4 + B5)			\$						

(Carry Subtotals forward to next page)

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

Name of Facility Regency House of Wallingford, Inc			License No. 2072-C		Report for Year Ended 9/30/2024			Page 27	of 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			\$	1,124	1,124				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	1,124	1,124				
14. Insurance									
a. Insurance on Property (buildings only)			\$	24,532	24,532				
b. Insurance on Automobiles			\$						
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify) Liability / Crime Insurance			\$	124,984	124,984				
14d. Total Insurance Expenditures (14a + b + c)			\$	149,516	149,516				
15. Total All Expenditures (A-13 thru C-14)			\$	16,839,701	18,934,424	(2,094,723)			

F. Statement of Revenue

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C		Report for Year Ended 9/30/2024		Page 30	of 37
Item		Total	CCNH / RHNS	(Specify)	(Specify)		
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$	15,611,450	15,611,450				
b. Medicaid Room and Board Contractual Allowance **	\$	(4,935,110)	(4,935,110)				
2. a. Medicaid (<i>All other states</i>)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (<i>all inclusive</i>)	\$	2,780,910	2,780,910				
b. Medicare Room and Board Contractual Allowance **	\$	(771,430)	(771,430)				
4. a. Private-Pay Residents and Other	\$	5,867,847	5,867,847				
b. Private-Pay Room and Board Contractual Allowance **	\$	(404,010)	(404,010)				
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$	435,153	435,153				
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(458,429)	(458,429)				
c. Prescription Drugs - Non-Medicare	\$	376,620	376,620				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(387,564)	(387,564)				
2. a. Medical Supplies - Medicare	\$	22,603	22,603				
b. Medical Supplies - Medicare Contractual Allowance **	\$	(22,603)	(22,603)				
c. Medical Supplies - Non-Medicare	\$	7,363	7,363				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$	(6,669)	(6,669)				
3. a. Physical Therapy - Medicare	\$	459,660	459,660				
b. Physical Therapy - Medicare Contractual Allowance **	\$	(170,820)	(170,820)				
c. Physical Therapy - Non-Medicare	\$	472,437	472,437				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(456,574)	(456,574)				
4. a. Speech Therapy - Medicare	\$	294,767	294,767				
b. Speech Therapy - Medicare Contractual Allowance **	\$	(137,698)	(137,698)				
c. Speech Therapy - Non-Medicare	\$	250,003	250,003				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(210,511)	(210,511)				
5. a. Occupational Therapy - Medicare	\$	464,275	464,275				
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(190,914)	(190,914)				
c. Occupational Therapy - Non-Medicare	\$	489,233	489,233				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(445,163)	(445,163)				
6. a. Other (<i>Specify</i>) - Medicare	\$	1,184,191	1,184,191				
b. Other (<i>Specify</i>) - Non-Medicare	\$	431,082	431,082				
III. Total Resident Revenue (Section I. thru Section II.)		\$ 20,550,099	20,550,099				
IV. Other Revenue*							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income (<i>Specify</i>)	\$	22,856	22,856				
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (<i>Specify</i>)	\$	30,037	30,037				
V. Total Other Revenue (1 thru 8)		\$ 52,893	52,893				
VI. Total All Revenue (III +V)		\$ 20,602,992	20,602,992				

* 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	\$ 404,339		
30 II 6a	Medicare A Nsng Comp Contra-Regency	664,194		
30 II 6a	Medicare Pt A Ambulance-Regency	3,226		
30 II 6a	Medicare Pt A IV Therapy-Regency	23,276		
30 II 6a	Medicare Pt A Lab-Regency	47,226		
30 II 6a	Medicare Pt A X-Regency	39,282		
30 II 6a	Medicare Part B Telehealthfield-Regency	4,530		
30 II 6a	Medicare Pt B Prior Period-Regency	(1,882)		
Total Other Resident Revenue - Medicare		\$ 1,184,191	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Medicaid IV Therapy-Regency	\$ 497		
30 II 6b	Medicaid Lab-Regency	148		
30 II 6b	Medicare Pt A Settlement-Regency	21,130		
30 II 6b	Medicare Pt B Flu/Pneumonia-Regency	16,007		
30 II 6b	Mgd Medicare Pt B Telehealth	3,750		
30 II 6b	Private Flu/Pneumonia-Regency	96		
30 II 6b	Comm Ins Lab-Regency	1,898		
30 II 6b	Comm Ins X-Regency	1,433		
30 II 6b	Mgd Medicare Ambulance-Regency	6,515		
30 II 6b	Mgd Medicare IV Therapy-Regency	16,758		
30 II 6b	Mgd Medicare Lab-Regency	25,346		
30 II 6b	Mgd Medicare X-Regency	21,842		
30 II 6b	Mgd Medicare Flu/Pneumonia-Regency	19,249		
30 II 6b	Mgd Medicare Prior Period-Regency	(19,792)		
30 II 6b	Patient Revenue Capitation -Regency	316,205		
Total Other Resident Revenue		\$ 431,082	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Money Market Account	2,253,002	\$ 20,834		
30 IV 5	Interest on Various Vendors / Payors	N/A	2,022		
Total Interest Income			\$ 22,856	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Rebates Income	\$ 27,661		
30 IV 8	Misc Other Income	1,785		
30 IV 8	Transcription Income	591		
Total Other Revenue		\$ 30,037	\$ -	\$ -

G. Balance Sheet

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2024	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	3,135,811
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,077,070
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,055,798
4. Inventories			\$	30,379
5. Prepaid Expenses			\$	73,395
a. _____				
b. _____				
c. _____				
d. See Schedule 73,395				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	312,468
Prepaid Corp Taxes-Regency 312,468				

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,684,921
B. Fixed Assets				
1. Land			\$	13,000
2. Land Improvements *Historical Cost _____ Accum. Depreciation _____ Net			\$	
3. Buildings *Historical Cost _____ Accum. Depreciation _____ Net			\$	
4. Leasehold Improvements *Historical Cost 1,663,220 Accum. Depreciation 1,049,463 Net			\$	613,757
5. Non-Movable Equipment *Historical Cost _____ Accum. Depreciation _____ Net			\$	
6. Movable Equipment *Historical Cost 1,075,830 Accum. Depreciation 839,787 Net			\$	236,043
7. Motor Vehicles *Historical Cost _____ Accum. Depreciation _____ Net			\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,049,703
See Schedule 1,049,703				
B-10. Total Fixed Assets (Lines B1 thru 9)				

* 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	\$ 16,210
31	A5	Prepaid Gen. Ins-Regency	22,042
31	A5	Prepaid Expense Other-Regency	13,083
31	A5	Prepaid Personal Property Taxes-Regency	6,093
31	A5	Prepaid Mgmt Assets-Regency	15,967
Total Prepaid Expenses			\$ 73,395

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

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

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

Page Ref	Line Ref	Description	
31	B9	Operating Lease Right of Use Asset - Office Leases	\$ 2,133,806
31	B9	Accum Amort - Operating Lease ROU Asset-Off Lease	(1,097,025)
31	B9	F/S vs C/R NBV	12,920
31	B9	Rounding	2
Total Other Other Fixed Assets (Itemize)			\$ 1,049,703

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed ADP checks-Regency	\$ 18,549
33	A12	Due to Medicaid-Regency	10,887
33	A12	Due to HMS-Regency	150,238
33	A12	Patients Fund-Regency	71,953
33	A12	Patient Recreation Fund-Regency	1,175
33	A12	Accrued Expenses-Regency	278,379
33	A12	Accrued Pension-Regency	344,859
33	A12	Accrued Worker's Comp-Regency	42,444
33	A12	CT PET Tax Accrued Expense-Regency	92,322
33	A12	Operating Lease Liability - Office leases-Current	534,234
Total Other Current Liabilities (Itemize)			\$ 1,545,040

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

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

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G. Balance Sheet (cont'd)

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2024	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 9,597,424	
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 6,238,340 Net			\$ 5,972,427	
4. Non-Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____ Net			\$	
5. Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____ Net			\$	
6. Motor Vehicles				
*Historical Cost _____				
Accum. Depreciation _____ Net			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 5,972,427	
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>)			\$ 28,840	
Loans and Exchange-Regency 12,740				
Security Deposits-Regency 16,100				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 28,840	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 15,598,691	

* 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 Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2024	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	602,233
2. Notes Payable (<i>itemize</i>)				\$	
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	9,121
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation	9,121			
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	544,953
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,545,040
See Schedule				1,545,040	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,701,347

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2024	Page 34	of 37
Account				Amount
Total Brought Forward:				2,701,347
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 284,233
Name and Address of Lender	Amount	Loan Date		
Due to Realty / Related	284,233			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 499,488
Due to Aging in Amer-Regency		(3,059)		
Operating Lease Liability-Office Leases-Noncurre		502,547		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 783,721
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,485,068

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

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2024	Page 35	of 37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$ 5,972,427	
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			\$ 5,972,427	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$ 4,065,602	
6. Gain or Loss for Period 10/1/2023 thru 9/30/2024			\$ 2,075,594	
7. Total Net Worth			\$ 6,141,196	
C. Total Reserves and Net Worth			\$ 12,113,623	
D. Total Liabilities, Reserves, and Net Worth			\$ 15,598,691	

H. Changes in Total Net Worth

Name of Facility Regency House of Wallingford, Inc.		License No. 2072-C	Report for Year Ended 9/30/2024	Page 36	of 37
Account				Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2023				\$	4,961,202
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$	20,602,992
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$	18,527,398
D. Net Income or Deficit				\$	2,075,594
E. Balance				\$	7,036,796
F. Additions					
1. Additional Capital Contributed (<i>itemize</i>)					
Total Expenses per Page 27 \$18,934,424					
F/S vs C/R Depreciation (407,026)					
Total Expenses Per FS \$18,527,398					
2. Other (<i>itemize</i>)					
Prior Period Adjustments (895,600)					
F-3. Total Additions				\$	(895,600)
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. Balance at End of Period 09/30/24				\$	6,141,196

I. Preparer's/Reviewer's Certification

Name of Facility Regency House of Wallingford, Inc.	License No. 2072-C	Report for Year Ended 9/30/2024	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)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/12/2025		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 66 Hudson Blvd E, Suite 2200, New York, NY 10001		Phone Number 312-819-3788		
Contacted Person Regarding Additional Information Needed Regarding This Report Benjamin Goodman		Phone Number 516-705-4842		
Contact Email Address bgoodman@nathealthcare.com				

Annual Report of Long-Term Care Facility

Cost Year 2024 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: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
101000-0109-00-000-0	Cash - Operating-Regency	802,014.00			802,014.00	930,276.00
102000-0109-00-000-0	Cash - Payroll-Regency	7,342.00			7,342.00	8,539.00
104000-0109-00-000-0	Cash - Savings-Regency	2,253,002.00			2,253,002.00	1,302,602.00
105000-0109-00-000-0	Cash - Savings Patients-Regency	71,953.00			71,953.00	117,150.00
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	0.00			0.00	866.00
110000-0109-00-000-0	Accounts Receivable-Regency	219,997.00			219,997.00	440,857.00
111000-0109-00-000-0	A/R Private-Regency	179,671.00			179,671.00	352,111.00
111200-0109-00-000-0	A/R Comm Ins-Regency	114,494.00			114,494.00	(56,241.00)
111300-0109-00-000-0	AR Hospice-Regency	123,770.00			123,770.00	42,212.00
111400-0109-00-000-0	A/R Mgd Medicare-Regency	283,370.00			283,370.00	378,870.00
112000-0109-00-000-0	A/R Medicare Pt A-Regency	335,446.00			335,446.00	154,263.00
112500-0109-00-000-0	A/R Medicare Pt B-Regency	8,906.00			8,906.00	5,084.00
113000-0109-00-000-0	A/R Medicaid-Regency	1,354,774.00			1,354,774.00	883,130.00
113100-0109-00-000-0	A/R Mgd Medicaid-Regency	0.00			0.00	(87.00)
114000-0109-00-000-0	A/R Patient Ptpicipation-Regency	(10,355.00)			(10,355.00)	31,771.00
116100-0109-00-000-0	Medicare Colns Bad Debt-Regency	44,637.00			44,637.00	21,792.00
116200-0109-00-000-0	Allowance for Doubtful Accounts-Regency	(577,640.00)			(577,640.00)	(425,098.00)
121400-0109-00-000-0	Prepaid Workers Comp-Regency	16,210.00			16,210.00	13,779.00
122200-0109-00-000-0	Prepaid Gen. Ins-Regency	22,042.00			22,042.00	37,321.00
129000-0109-00-000-0	Prepaid Expense Other-Regency	13,083.00			13,083.00	10,937.00
129110-0109-00-000-0	Prepaid Personal Property Taxes-Regency	6,093.00			6,093.00	3,596.00
129200-0109-00-000-0	Prepaid Corp Taxes-Regency	312,468.00			312,468.00	236,468.00
129300-0109-00-000-0	Prepaid Mgmt Assets-Regency	15,967.00			15,967.00	20,921.00
130000-0109-00-000-0	Inventory-Regency	30,379.00			30,379.00	34,532.00
141000-0109-00-000-0	Loans and Exchange-Regency	12,740.00			12,740.00	2,240.00
141600-0109-00-000-0	Due from Related-Regency	2,055,798.00			2,055,798.00	2,299,202.00
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	1,604,002.00		59,218.00	1,663,220.00	1,540,004.00
156000-0109-00-000-0	Major Movable Equip-Regency	1,134,891.00		(59,061.00)	1,075,830.00	1,036,342.00
159000-0109-00-000-0	Operating Lease Right of Use Asset	0.00			0.00	1,676,402.00
164000-0109-00-000-0	Accum Depr LHI-Regency	(1,020,166.00)			(1,020,166.00)	(949,537.00)
166000-0109-00-000-0	Accum Depr MME-Regency	(856,162.00)			(856,162.00)	(781,939.00)
190000-0109-00-000-0	Operating Lease Right of Use Asset - Office Leases	2,133,806.00			2,133,806.00	0.00
190100-0109-00-000-0	Accum Amort - Operating Lease ROU Asset-Off Lease	(1,097,025.00)			(1,097,025.00)	0.00
210000-0109-00-000-0	Accounts Payable-Regency	(602,233.00)			(602,233.00)	(888,255.00)
211401-0109-00-000-0	Equipment Obligation ST 1-Regency	(9,121.00)			(9,121.00)	(19,543.00)
211411-0109-00-000-0	Equipment Obligation LT 1-Regency	0.00			0.00	(9,121.00)
220200-0109-00-000-0	Unclaimed ADP checks-Regency	(18,549.00)			(18,549.00)	(16,820.00)
221400-0109-00-000-0	Due to Realty-Regency	(91,171.00)			(91,171.00)	(238,348.00)
221700-0109-00-000-0	Due to Medicaid-Regency	(10,887.00)			(10,887.00)	(10,886.00)
221800-0109-00-000-0	Due to HMS-Regency	(150,238.00)			(150,238.00)	(72,504.00)
226200-0109-00-000-0	Patients Fund-Regency	(71,953.00)			(71,953.00)	(117,150.00)
226300-0109-00-000-0	Patient Recreation Fund-Regency	(1,175.00)			(1,175.00)	0.00
231100-0109-00-000-0	Operating Lease Liabilities - Current	0.00			0.00	(587,780.00)
231200-0109-00-000-0	Operating Lease Liabilities - Noncurrent	0.00			0.00	(1,088,622.00)
250000-0109-00-000-0	Accrued Expenses-Regency	(278,379.00)			(278,379.00)	(272,117.00)
250020-0109-00-000-0	Accrued Pension-Regency	(344,859.00)			(344,859.00)	(343,175.00)
250030-0109-00-000-0	Accrued Worker's Comp-Regency	(42,444.00)			(42,444.00)	(66,068.00)
250100-0109-00-000-0	Accrued Payroll-Regency	(544,953.00)			(544,953.00)	(410,888.00)
254900-0109-00-000-0	CT PET Tax Accrued Expense-Regency	(92,322.00)			(92,322.00)	(56,722.00)
271000-0109-00-000-0	Due to Aging in Amer-Regency	3,059.00			3,059.00	(11,936.00)
271500-0109-00-000-0	Due to Related-Regency	(193,062.00)			(193,062.00)	(227,828.00)
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 Earm-Regency	(55,020.00)			(55,020.00)	(55,020.00)
286000-0109-00-000-0	Ptner Drawings-Regency	860,000.00			860,000.00	885,001.00
290000-0109-00-000-0	Operating Lease Liability - Office leases-Current	(534,234.00)			(534,234.00)	0.00
290100-0109-00-000-0	Operating Lease Liability-Office Leases-Noncurrent	(502,547.00)			(502,547.00)	0.00
295000-0109-00-000-0	Retained Earnings-Regency	(5,352,460.00)		(157.00)	(5,352,617.00)	(5,205,710.00)
303100-0109-00-000-0	Hospice Revenue-Regency	(923,280.00)			(923,280.00)	(350,420.00)
303700-0109-00-000-0	Hospice C/A-Regency	303,222.00			303,222.00	116,348.00
304100-0109-00-000-0	Hospice Pharmacy-Regency	(7,536.00)			(7,536.00)	(867.00)
304105-0109-00-000-0	Hospice Pharmacy Contra-Regency	7,536.00			7,536.00	867.00
304300-0109-00-000-0	Hospice PT-Regency	(225.00)			(225.00)	0.00
304305-0109-00-000-0	Hospice PT Contra-Regency	187.00			187.00	0.00
304400-0109-00-000-0	Hospice ST-Regency	(177.00)			(177.00)	0.00
304405-0109-00-000-0	Hospice ST Contra-Regency	177.00			177.00	0.00
304800-0109-00-000-0	Hospice OT-Regency	(439.00)			(439.00)	(154.00)
304805-0109-00-000-0	Hospice OT Contra-Regency	297.00			297.00	154.00

Account	Description	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
311000-0109-00-000-0 Medicaid Room & Board-Regency		#####			#####	#####
311005-0109-00-000-0 Medicaid Room & Board Contra-Regency		4,934,962.00			4,934,962.00	5,240,513.00
313005-0109-00-000-0 Medicaid Contra Other-Regency		148.00			148.00	(804.00)
314100-0109-00-000-0 Medicaid Pharmacy-Regency		(78,772.00)			(78,772.00)	(103,273.00)
314105-0109-00-000-0 Medicaid Pharmacy Contra-Regency		79,269.00			79,269.00	103,553.00
314300-0109-00-000-0 Medicaid PT-Regency		(3,083.00)			(3,083.00)	(15,853.00)
314305-0109-00-000-0 Medicaid PT Contra-Regency		3,083.00			3,083.00	15,853.00
314400-0109-00-000-0 Medicaid ST-Regency		(3,647.00)			(3,647.00)	(13,077.00)
314405-0109-00-000-0 Medicaid ST Contra-Regency		3,647.00			3,647.00	13,077.00
314500-0109-00-000-0 Medicaid IV Therapy-Regency		(497.00)			(497.00)	(280.00)
314600-0109-00-000-0 Medicaid Lab-Regency		(148.00)			(148.00)	1,071.00
314800-0109-00-000-0 Medicaid OT-Regency		(4,409.00)			(4,409.00)	(19,448.00)
314805-0109-00-000-0 Medicaid OT Contra-Regency		4,409.00			4,409.00	19,448.00
314900-0109-00-000-0 Medicaid Specialty Beds-Regency		0.00			0.00	306.00
315000-0109-00-000-0 Medicaid X-Regency		0.00			0.00	(574.00)
321000-0109-00-000-0 Medicare Pt A Room & Board-Regency		(2,780,910.00)			(2,780,910.00)	(2,820,500.00)
321005-0109-00-000-0 Medicare Pt A R and B Contra-Regency		614,817.00			614,817.00	2,263,882.00
321006-0109-00-000-0 Medicare A PT Contra-Regency		(254,899.00)			(254,899.00)	(526,628.00)
321007-0109-00-000-0 Medicare A OT Contra-Regency		(238,265.00)			(238,265.00)	(490,074.00)
321008-0109-00-000-0 Medicare A ST Contra-Regency		(107,829.00)			(107,829.00)	(243,865.00)
321009-0109-00-000-0 Medicare A NTA Contra-Regency		(404,339.00)			(404,339.00)	(806,393.00)
321010-0109-00-000-0 Medicare A Nsgng Comp Contra-Regency		(664,194.00)			(664,194.00)	(1,215,827.00)
323005-0109-00-000-0 Medicare Pt A Contra Other-Regency		89,734.00			89,734.00	99,375.00
324000-0109-00-000-0 Medicare Pt A Ambulance-Regency		(3,226.00)			(3,226.00)	(9,270.00)
324100-0109-00-000-0 Medicare Pt A Pharmacy-Regency		(435,153.00)			(435,153.00)	(446,048.00)
324105-0109-00-000-0 Medicare Pt A Pharmacy Contra-Regency		458,429.00			458,429.00	477,681.00
324200-0109-00-000-0 MCR Pt A Chargeable Med Supp-Regency		(22,603.00)			(22,603.00)	(4,595.00)
324205-0109-00-000-0 MCR Pt A Charge Med Supp Contra-Regency		22,603.00			22,603.00	4,595.00
324300-0109-00-000-0 Medicare Pt A PT-Regency		(381,306.00)			(381,306.00)	(452,565.00)
324305-0109-00-000-0 Medicare Pt A PT Contra-Regency		381,306.00			381,306.00	452,565.00
324400-0109-00-000-0 Medicare Pt A ST-Regency		(245,527.00)			(245,527.00)	(262,285.00)
324405-0109-00-000-0 Medicare Pt A ST Contra-Regency		245,527.00			245,527.00	262,285.00
324500-0109-00-000-0 Medicare Pt A IV Therapy-Regency		(23,276.00)			(23,276.00)	(31,633.00)
324600-0109-00-000-0 Medicare Pt A Lab-Regency		(47,226.00)			(47,226.00)	(58,617.00)
324800-0109-00-000-0 Medicare Pt A OT-Regency		(382,705.00)			(382,705.00)	(470,949.00)
324805-0109-00-000-0 Medicare Pt A OT Contra-Regency		382,705.00			382,705.00	470,949.00
325000-0109-00-000-0 Medicare Pt A X-Regency		(39,282.00)			(39,282.00)	(31,489.00)
328000-0109-00-000-0 Medicare Pt A Sequestration-Regency		66,879.00			66,879.00	67,512.00
329000-0109-00-000-0 Medicare Pt A Settlement-Regency		(21,130.00)			(21,130.00)	(16,421.00)
334300-0109-00-000-0 Medicare Pt B PT-Regency		(78,354.00)			(78,354.00)	(43,125.00)
334305-0109-00-000-0 Medicare Pt B PT Contra-Regency		44,413.00			44,413.00	24,514.00
334400-0109-00-000-0 Medicare Pt B ST-Regency		(49,240.00)			(49,240.00)	(40,721.00)
334405-0109-00-000-0 Medicare Pt B ST Contra-Regency		25,119.00			25,119.00	21,063.00
334800-0109-00-000-0 Medicare Pt B OT-Regency		(81,570.00)			(81,570.00)	(44,346.00)
334805-0109-00-000-0 Medicare Pt B OT Contra-Regency		46,474.00			46,474.00	27,095.00
335700-0109-00-000-0 Medicare Pt B Flu/Pneumonia-Regency		(16,007.00)			(16,007.00)	(8,262.00)
335900-0109-00-000-0 Medicare Part B Telehealthfield-Regency		(4,530.00)			(4,530.00)	120.00
337300-0109-00-000-0 Mgd Medicare Pt B PT-Regency		(1,158.00)			(1,158.00)	2,272.00
337305-0109-00-000-0 Mgd Medicare Pt B PT Contra-Regency		598.00			598.00	(843.00)
337400-0109-00-000-0 Mgd Medicare Pt B ST-Regency		(183.00)			(183.00)	187.00
337405-0109-00-000-0 Mgd Medicare Pt B ST Contra-Regency		113.00			113.00	0.00
337800-0109-00-000-0 Mgd Medicare Pt B OT-Regency		(2,098.00)			(2,098.00)	3,156.00
337805-0109-00-000-0 Mgd Medicare Pt B OT Contra-Regency		1,258.00			1,258.00	(1,442.00)
337900-0109-00-000-0 Mgd Medicare Pt B Telehealth		(3,750.00)			(3,750.00)	0.00
338000-0109-00-000-0 Medicare Pt B Prior Period-Regency		1,882.00			1,882.00	1,162.00
341000-0109-00-000-0 Private Room & Board-Regency		(3,152,465.00)			(3,152,465.00)	(2,792,625.00)
341005-0109-00-000-0 Private Room & Board Contra-Regency		36,992.00			36,992.00	155,036.00
344100-0109-00-000-0 Private Pharmacy-Regency		(2,561.00)			(2,561.00)	1,678.00
344105-0109-00-000-0 Private Pharmacy Contra-Regency		713.00			713.00	481.00
344200-0109-00-000-0 Private Chargeable Med Supp-Regency		0.00			0.00	659.00
344300-0109-00-000-0 Private PT-Regency		(110.00)			(110.00)	1,717.00
344305-0109-00-000-0 Private PT Contra-Regency		110.00			110.00	0.00
344400-0109-00-000-0 Private ST-Regency		0.00			0.00	73.00
344800-0109-00-000-0 Private OT-Regency		(1,033.00)			(1,033.00)	1,848.00
344805-0109-00-000-0 Private OT Contra-Regency		1,033.00			1,033.00	0.00
345700-0109-00-000-0 Private Flu/Pneumonia-Regency		(96.00)			(96.00)	(329.00)
351000-0109-00-000-0 Comm Ins Room & Board-Regency		(143,375.00)			(143,375.00)	(194,765.00)
351005-0109-00-000-0 Comm Ins Room & Board Contra-Regency		25,769.00			25,769.00	44,133.00
353005-0109-00-000-0 Comm Ins Contra Other-Regency		3,331.00			3,331.00	6,316.00
354100-0109-00-000-0 Comm Ins Pharmacy-Regency		(23,982.00)			(23,982.00)	(30,093.00)
354105-0109-00-000-0 Comm Ins Pharmacy Contra-Regency		23,982.00			23,982.00	78,324.00
354200-0109-00-000-0 Comm Ins Chargeable Med Supp-Regency		0.00			0.00	(3,029.00)
354205-0109-00-000-0 Comm Ins Charge Med Supp Contra-Regency		0.00			0.00	3,029.00
354300-0109-00-000-0 Comm Ins PT-Regency		(27,281.00)			(27,281.00)	(34,079.00)
354305-0109-00-000-0 Comm Ins PT Contra-Regency		27,281.00			27,281.00	34,079.00
354400-0109-00-000-0 Comm Ins ST-Regency		(15,548.00)			(15,548.00)	(5,746.00)

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354405-0109-00-000-0	Comm Ins ST Contra-Regency	15,548.00			15,548.00	5,746.00
354500-0109-00-000-0	Comm Ins IV Therapy-Regency	0.00			0.00	(48,231.00)
354600-0109-00-000-0	Comm Ins Lab-Regency	(1,898.00)			(1,898.00)	(3,333.00)
354800-0109-00-000-0	Comm Ins OT-Regency	(30,127.00)			(30,127.00)	(37,431.00)
354805-0109-00-000-0	Comm Ins OT Contra-Regency	30,127.00			30,127.00	37,431.00
354900-0109-00-000-0	Comm Ins Specialty Beds-Regency	0.00			0.00	(2,259.00)
355000-0109-00-000-0	Comm Ins X-Regency	(1,433.00)			(1,433.00)	(724.00)
371000-0109-00-000-0	Mgd Medicare Room and Board-Regency	(1,648,640.00)			(1,648,640.00)	(1,801,755.00)
371005-0109-00-000-0	Mgd Medicare Room & Board Contra-Regency	(19,700.00)			(19,700.00)	(2,231.00)
373005-0109-00-000-0	Mgd Medicare Contra Other-Regency	54,396.00			54,396.00	72,876.00
374000-0109-00-000-0	Mgd Medicare Ambulance-Regency	(6,515.00)			(6,515.00)	(14,845.00)
374100-0109-00-000-0	Mgd Medicare Pharmacy-Regency	(271,305.00)			(271,305.00)	(367,340.00)
374105-0109-00-000-0	Mgd Medicare Pharmacy Contra-Regency	283,600.00			283,600.00	360,624.00
374200-0109-00-000-0	Mgd Medicare Chargeable Medical Supplies-Regency	(6,669.00)			(6,669.00)	0.00
374205-0109-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Regency	6,669.00			6,669.00	0.00
374300-0109-00-000-0	Mgd Medicare PT-Regency	(287,043.00)			(287,043.00)	(375,751.00)
374305-0109-00-000-0	Mgd Medicare PT Contra-Regency	287,387.00			287,387.00	375,820.00
374400-0109-00-000-0	Mgd Medicare ST-Regency	(130,933.00)			(130,933.00)	(175,028.00)
374405-0109-00-000-0	Mgd Medicare ST Contra-Regency	130,933.00			130,933.00	175,028.00
374500-0109-00-000-0	Mgd Medicare IV Therapy-Regency	(16,758.00)			(16,758.00)	(6,286.00)
374600-0109-00-000-0	Mgd Medicare Lab-Regency	(25,346.00)			(25,346.00)	(38,992.00)
374800-0109-00-000-0	Mgd Medicare OT-Regency	(302,190.00)			(302,190.00)	(400,662.00)
374805-0109-00-000-0	Mgd Medicare OT Contra-Regency	302,190.00			302,190.00	400,662.00
374900-0109-00-000-0	Mgd Medicare Specialty Beds-Regency	(694.00)			(694.00)	1,953.00
375000-0109-00-000-0	Mgd Medicare X-Regency	(21,842.00)			(21,842.00)	(20,991.00)
375700-0109-00-000-0	Mgd Medicare Flu/Pneumonia-Regency	(19,249.00)			(19,249.00)	(9,839.00)
378000-0109-00-000-0	Mgd Medicare Prior Period-Regency	19,792.00			19,792.00	19,257.00
378100-0109-00-000-0	Medicare Mgd Care Pt B PT-Regency	(146,599.00)			(146,599.00)	(95,142.00)
378105-0109-00-000-0	Medicare Mgd Pt B PT Contra-Regency	90,323.00			90,323.00	65,489.00
378120-0109-00-000-0	Medicare Mgd Care Pt B ST-Regency	(99,628.00)			(99,628.00)	(63,926.00)
378125-0109-00-000-0	Medicare Mgd Pt B STContra-Regency	75,754.00			75,754.00	49,255.00
378130-0109-00-000-0	Medicare Mgd Care Pt B OT-Regency	(150,195.00)			(150,195.00)	(95,381.00)
378135-0109-00-000-0	Medicare Mgd Pt B OT Contra-Regency	107,107.00			107,107.00	63,716.00
381000-0109-00-000-0	Mgd Medicaid Room & Board-Regency	(87.00)			(87.00)	0.00
389010-0109-00-000-0	Patient Revenue Capitation -Regency	(316,205.00)			(316,205.00)	(302,880.00)
391100-0109-00-000-0	Interest Income-Regency	(22,856.00)			(22,856.00)	(5,705.00)
391500-0109-00-000-0	Misc. Other Income-Regency	(1,785.00)			(1,785.00)	(22,784.00)
391530-0109-00-000-0	Misc Income Rebates-Regency	(27,661.00)			(27,661.00)	(404.00)
391600-0109-00-000-0	Transcription Income-Regency	(591.00)			(591.00)	0.00
391900-0109-00-000-0	Long- Term CT PET Tax Income-Regency- -	0.00			0.00	32,221.00
400000-0109-01-073-0	Salary-Regency-Operator-Owner-	24,993.00			24,993.00	24,924.00
400000-0109-03-007-0	Salary-Regency-Administration-Administrative Ass-	92,212.00			92,212.00	84,740.00
400000-0109-03-009-0	Salary-Regency-Administration-Administrator-	210,971.00			210,971.00	192,034.00
400000-0109-04-007-0	Salary-Regency-Fiscal Operations-Administrative -	115,778.00			115,778.00	92,830.00
400000-0109-05-065-0	Salary-Regency-Medical Records-Medical Records-	55,425.00			55,425.00	33,670.00
400000-0109-06-038-0	Salary-Regency-Social service-Dir-	144,985.00			144,985.00	139,371.00
400000-0109-06-096-0	Salary-Regency-Social service-Social Worker-	95,561.00			95,561.00	92,499.00
400000-0109-07-038-0	Salary-Regency-Rec Therapy-Dir-	84,712.00			84,712.00	116,282.00
400000-0109-07-086-0	Salary-Regency-Rec Therapy-Rec Therapist-	108,536.00			108,536.00	84,541.00
400000-0109-08-058-0	Salary-Regency-Maintenance-Maintenance Worker-	75,149.00			75,149.00	10,275.00
400000-0109-08-101-0	Salary-Regency-Maintenance-Supervisor-	35,455.00			35,455.00	109,769.00
400000-0109-09-048-0	Salary-Regency-Housekeeping-Housekeeper-	432,224.00			432,224.00	416,541.00
400000-0109-09-101-0	Salary-Regency-Housekeeping-Supervisor-	75,027.00			75,027.00	65,555.00
400000-0109-11-011-0	Salary-Regency-Admissions-Admissions Coordinator-	27,369.00			27,369.00	22,885.00
400000-0109-11-038-0	Salary-Regency-Admissions-Dir-	155,968.00			155,968.00	162,689.00
400000-0109-13-013-0	Salary-Regency-Dietary-Aide-	391,525.00			391,525.00	369,532.00
400000-0109-13-031-0	Salary-Regency-Dietary-Cook-	162,284.00			162,284.00	146,267.00
400000-0109-13-101-0	Salary-Regency-Dietary-Supervisor-	97,449.00			97,449.00	95,875.00
400000-0109-14-012-0	Salary-Regency-Nursing Admin-ADNS-	127,496.00			127,496.00	143,670.00
400000-0109-14-028-0	Salary-Regency-Nursing Admin-Clerical-	56,885.00			56,885.00	56,786.00
400000-0109-14-044-0	Salary-Regency-Nursing Admin-DNS-	142,689.00			142,689.00	136,994.00
400000-0109-14-052-0	Salary-Regency-Nursing Admin-LPN-	58,506.00			58,506.00	0.00
400000-0109-14-059-0	Salary-Regency-Nursing Admin-MDS Coordinator-	83,953.00			83,953.00	0.00
400000-0109-14-060-0	Salary-Regency-Nursing Admin-MDS Dir-	109,921.00			109,921.00	0.00
400000-0109-15-021-0	Salary-Regency-Nursing-CNA-	2,751,451.00			2,751,451.00	2,457,137.00
400000-0109-15-052-0	Salary-Regency-Nursing-LPN-	1,876,252.00			1,876,252.00	1,613,819.00
400000-0109-15-092-0	Salary-Regency-Nursing-RN-	951,859.00			951,859.00	871,745.00
400000-0109-21-040-0	Salary-Regency-Human Resources-Dir of Human Reso-	84,806.00			84,806.00	77,944.00
400050-0109-03-007-0	Salary - PTO-Regency-Administration-Administrati-	342.00			342.00	(392.00)
400050-0109-04-007-0	Salary - PTO-Regency-Fiscal Operations-Administr-	2,257.00			2,257.00	(1,030.00)
400050-0109-05-065-0	Salary - PTO-Regency-Medical Records-Medical Rec-	609.00			609.00	(630.00)
400050-0109-06-038-0	Salary - PTO-Regency-Social service-Dir-	2,243.00			2,243.00	4,448.00
400050-0109-06-096-0	Salary - PTO-Regency-Social service-Social Worke-	7,322.00			7,322.00	(578.00)
400050-0109-07-038-0	Salary - PTO-Regency-Rec Therapy-Dir-	2,055.00			2,055.00	4,275.00
400050-0109-07-086-0	Salary - PTO-Regency-Rec Therapy-Rec Therapist-	(1,051.00)			(1,051.00)	1,886.00
400050-0109-08-058-0	Salary - PTO-Regency-Maintenance-Maintenance Wor-	1,367.00			1,367.00	1,182.00

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400050-0109-08-101-0	Salary - PTO-Regency-Maintenance-Supervisor-	(1,641.00)			(1,641.00)	(2,536.00)
400050-0109-09-048-0	Salary - PTO-Regency-Housekeeping-Housekeeper-	3,528.00			3,528.00	8,543.00
400050-0109-09-101-0	Salary - PTO-Regency-Housekeeping-Supervisor-	1,052.00			1,052.00	1,427.00
400050-0109-11-038-0	Salary - PTO-Regency-Admissions-Dir-	3,115.00			3,115.00	(10,217.00)
400050-0109-13-013-0	Salary - PTO-Regency-Dietary-Aide-	16.00			16.00	1,630.00
400050-0109-13-031-0	Salary - PTO-Regency-Dietary-Cook-	1,182.00			1,182.00	2,927.00
400050-0109-13-101-0	Salary - PTO-Regency-Dietary-Supervisor-	4,320.00			4,320.00	(2,139.00)
400050-0109-14-012-0	Salary - PTO-Regency-Nursing Admin-ADNS-	4,272.00			4,272.00	(12,296.00)
400050-0109-14-028-0	Salary - PTO-Regency-Nursing Admin-Clerical-	707.00			707.00	370.00
400050-0109-14-044-0	Salary - PTO-Regency-Nursing Admin-DNS-	541.00			541.00	4,150.00
400050-0109-14-052-0	Salary - PTO-Regency-Nursing Admin-LPN-	1,833.00			1,833.00	0.00
400050-0109-14-059-0	Salary - PTO-Regency-Nursing Admin-MDS Coordinat-	2,680.00			2,680.00	0.00
400050-0109-14-060-0	Salary - PTO-Regency-Nursing Admin-MDS Dir-	9,071.00			9,071.00	0.00
400050-0109-15-021-0	Salary - PTO-Regency-Nursing-CNA-	23,546.00			23,546.00	28,662.00
400050-0109-15-052-0	Salary - PTO-Regency-Nursing-LPN-	7,083.00			7,083.00	570.00
400050-0109-15-092-0	Salary - PTO-Regency-Nursing-RN-	(8,117.00)			(8,117.00)	(10,270.00)
400050-0109-21-040-0	Salary - PTO-Regency-Human Resources-Dir of Huma-	2,033.00			2,033.00	1,277.00
401000-0109-29-000-0	FICA-Regency-Emp Benefits- -	642,502.00			642,502.00	583,606.00
401100-0109-29-000-0	FUI-Regency-Emp Benefits- -	9,911.00			9,911.00	13,282.00
401200-0109-29-000-0	SUI-Regency-Emp Benefits- -	67,618.00			67,618.00	59,773.00
401300-0109-29-000-0	Health Ins-Regency-Emp Benefits- -	1,152,562.00			1,152,562.00	1,098,585.00
401400-0109-29-000-0	Workers Compensation-Regency-Emp Benefits- -	210,792.00			210,792.00	183,891.00
401700-0109-29-000-0	Pension-Regency-Emp Benefits- -	484,563.00			484,563.00	441,633.00
402000-0109-03-000-0	Holiday Expense-Regency-Administration	0.00			0.00	3,000.00
410000-0109-03-000-0	Supplies-Regency-Administration	233.00			233.00	0.00
410000-0109-04-000-0	Supplies-Regency-Fiscal Operations	14,568.00			14,568.00	24,238.00
410000-0109-07-000-0	Supplies-Regency-Rec Therapy	24,681.00			24,681.00	20,946.00
410000-0109-08-000-0	Supplies-Regency-Maintenance	36,177.00			36,177.00	29,438.00
410000-0109-09-000-0	Supplies-Regency-Housekeeping	56,903.00			56,903.00	40,420.00
410000-0109-10-000-0	Supplies-Regency-Laundry	1,687.00			1,687.00	610.00
410000-0109-13-000-0	Supplies-Regency-Dietary	52,722.00			52,722.00	51,203.00
410000-0109-15-000-0	Supplies-Regency-Nursing	175,018.00			175,018.00	141,997.00
410000-0109-18-000-0	Supplies-Regency-Marketing	9,644.00			9,644.00	10,026.00
410019-0109-09-000-0	Supplies COVID-Regency-Housekeeping	0.00			0.00	671.00
410019-0109-15-000-0	Supplies COVID-Regency-Nursing	0.00			0.00	30,155.00
411010-0109-22-000-0	Flu Vaccine-Regency-Medical Services- -	29,242.00			29,242.00	16,508.00
411200-0109-23-000-0	Drugs Medicare Pt A-Regency-Rehab Tpy and Ancllry	428,475.00			428,475.00	510,494.00
411700-0109-22-000-0	House Drugs (OTC)-Regency-Medical Services- -	18,539.00			18,539.00	14,929.00
412000-0109-03-000-0	Food-Employee Benefit	3,614.00			3,614.00	0.00
412000-0109-13-000-0	Food-Regency-Dietary	417,339.00			417,339.00	426,079.00
412100-0109-13-000-0	Food Supplements-Regency-Dietary	20,864.00			20,864.00	24,064.00
413001-0109-23-000-0	Oxygen Non Billable-Regency-Rehab Tpy and Ancllry	8,742.00			8,742.00	8,700.00
413500-0109-23-000-0	IV Thy Supplies-Regency-Rehab Tpy and Ancllry	7,761.00			7,761.00	5,350.00
414000-0109-10-000-0	Diapers-Regency-Laundry	60,911.00			60,911.00	56,064.00
414100-0109-10-000-0	Linen-Regency-Laundry	543.00			543.00	236.00
420000-0109-13-000-0	Minor Equip-Regency-Dietary	0.00			0.00	107.00
420000-0109-15-000-0	Minor Equip-Regency-Nursing	8,318.00			8,318.00	4,852.00
430000-0109-15-000-0	Fees-Bloomfield-Regency-Nursi	1,430.00			1,430.00	0.00
431000-0109-03-000-0	Consulting Fees-Regency-Administration	6,795.00			6,795.00	1,647.00
431000-0109-13-000-0	Consulting Fees-Regency-Dietary	36,311.00			36,311.00	36,960.00
431000-0109-15-000-0	Consulting Fees-Regency-Nursing	26,604.00			26,604.00	27,354.00
431010-0109-23-000-0	Pharmacy fees-Regency-Rehab Tpy and Ancllry- -	15,928.00			15,928.00	16,575.00
432000-0109-03-000-0	Accounting Fees-Regency-Administration	36,936.00			36,936.00	34,620.00
433000-0109-03-000-0	Legal Fees-Regency-Administration	39.00			39.00	0.00
433100-0109-03-000-0	Legal Fees - Labor-Regency-Administration	27,371.00			27,371.00	292.00
433200-0109-03-000-0	Legal Fees - Collections-Regency-Administration	47,144.00			47,144.00	21,685.00
433300-0109-03-000-0	Legal Fees - Non-reimbursable-Regency-Admin	1,025.00			1,025.00	1,198.00
434000-0109-03-000-0	Shared Services-Regency-Administration	904,981.00			904,981.00	734,869.00
435200-0109-03-000-0	IT ServicesAdministration-Regency-Administration	112,485.00			112,485.00	104,701.00
435210-0109-03-000-0	IT Rental-Regency-Administration	55,727.00		(47,433.00)	8,294.00	44,307.00
436000-0109-22-000-0	Medical Director Fees-Regency-Medical Services	49,440.00			49,440.00	49,440.00
436010-0109-22-000-0	Medical Staff Meetings-Regency-Medical Services	300.00			300.00	300.00
436200-0109-22-000-0	Dental Fees-Regency-Medical Services	7,116.00			7,116.00	7,116.00
436300-0109-22-000-0	Physician Fees-Regency-Medical Services- -	27,217.00			27,217.00	25,283.00
437000-0109-23-000-0	PT Fees-Regency-Rehab Tpy and Ancllry- -	338,767.00			338,767.00	321,172.00
437100-0109-23-000-0	OT Fees-Regency-Rehab Tpy and Ancllry- -	353,319.00			353,319.00	341,644.00
437200-0109-23-000-0	Speech Fees-Regency-Rehab Tpy and Ancllry- -	136,241.00			136,241.00	151,498.00
438020-0109-27-000-0	X-Regency-Laboratory	32,355.00			32,355.00	28,583.00
438030-0109-27-000-0	Lab Fees-Regency-Laboratory	53,589.00			53,589.00	63,379.00
440000-0109-03-000-0	Purch Services-Regency-Administration	946.00			946.00	0.00
440000-0109-04-000-0	Purch Services-Regency-Fiscal Operations	33,856.00			33,856.00	33,045.00
440000-0109-07-000-0	Purch Services-Regency-Rec Therapy	22,005.00			22,005.00	21,463.00
440000-0109-08-000-0	Purch Services-Regency-Maintenance	179,837.00			179,837.00	131,126.00
440000-0109-12-000-0	Purch Services-Regency-Security	26,976.00			26,976.00	36,910.00
440000-0109-13-000-0	Purch Services-Regency-Dietary	15,123.00			15,123.00	11,838.00
440000-0109-15-000-0	Purch Services-Regency-Nursing	7,524.00			7,524.00	2,532.00

Account	Description	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
440001-0109-08-000-0	Ground Services-Regency-Maintenance	27,114.00			27,114.00	27,454.00
440010-0109-15-000-0	Purch Services Ambulance-Regency-Nursing	7,126.00			7,126.00	17,151.00
440050-0109-07-000-0	Cable Expense-Regency-Rec Therapy	1,028.00			1,028.00	3,616.00
442000-0109-08-000-0	Pest Control-Regency-Maintenance- -	2,754.00			2,754.00	2,834.00
443000-0109-08-000-0	Carting-Regency-Maintenance	41,316.00			41,316.00	37,470.00
452000-0109-03-000-0	Equip Rental-Regency-Administration	1,386.00			1,386.00	0.00
452000-0109-04-000-0	Equip Rental-Regency-Fiscal Operations	845.00		(845.00)	0.00	17,404.00
452000-0109-13-000-0	Equip Rental-Regency-Dietary	2,461.00			2,461.00	2,467.00
452000-0109-15-000-0	Equip Rental-Regency-Nursing	58,135.00			58,135.00	22,459.00
452000-0109-23-000-0	Equip Rental-Regency-Rehab Tpy and Ancllry	10,596.00			10,596.00	10,470.00
452000-0109-24-000-0	Equip Rental-Regency-Respiratory	22,571.00			22,571.00	15,138.00
461000-0109-03-000-0	Telephone-Regency-Administration	39,042.00			39,042.00	34,473.00
461100-0109-03-000-0	Telephone - Cell-Regency-Administration	1,261.00			1,261.00	1,850.00
462000-0109-25-000-0	Electric-Regency-Property	81,855.00			81,855.00	78,890.00
463000-0109-25-000-0	Gas-Regency-Property	79,281.00			79,281.00	80,960.00
464000-0109-25-000-0	Sewer-Regency-Property	67,757.00			67,757.00	79,021.00
466000-0109-25-000-0	Water-Regency-Property	0.00			0.00	400.00
471000-0109-25-000-0	Rent-Regency-Property	1,006,397.00		(136,039.00)	870,358.00	884,403.00
472000-0109-25-000-0	Personal Property Taxes-Regency-Property	16,937.00			16,937.00	13,642.00
484000-0109-25-000-0	Depe Exp LHI-Regency	70,629.00		11,844.00	82,473.00	74,792.00
486000-0109-25-000-0	Depr Exp MME-Regency	74,223.00		(11,844.00)	62,379.00	56,532.00
491000-0109-03-000-0	Dues-Regency-Administration	14,370.00		(3,750.00)	10,620.00	9,966.00
491001-0109-03-000-0	Subscriptions-Regency-Administration	4,212.00		163.00	4,375.00	5,987.00
500000-0109-03-000-0	Licenses and Permits-Regency-Administration	353.00		2,869.00	3,222.00	3,718.00
501100-0109-03-000-0	Advertising Promotional-Regency-Administration	7,587.00			7,587.00	13,839.00
501100-0109-18-000-0	Advertising Promotional-Regency-Marketing- -	10,861.00			10,861.00	13,241.00
503100-0109-03-000-0	Interest-Regency-Administration	0.00			0.00	213.00
503130-0109-03-000-0	Interest on Computer Loan-Regency-Administrati	1,124.00			1,124.00	2,147.00
503200-0109-03-000-0	Bank Charges-Regency-Administration	29,807.00			29,807.00	36,624.00
504000-0109-03-000-0	Postage-Regency-Administration	2,762.00			2,762.00	2,574.00
505000-0109-03-000-0	Background Check-Regency-Administration	5,179.00			5,179.00	6,381.00
507000-0109-03-000-0	Revenue Assessment-Regency-Administration	801,934.00			801,934.00	801,315.00
508000-0109-03-000-0	Bad Debt Expense-Regency-Administration	196,041.00			196,041.00	539,012.00
508010-0109-03-000-0	Bad Debt Mdcr-Regency-Administration	35,028.00			35,028.00	25,104.00
508100-0109-03-000-0	Bad Debt Mdcr-Regency-Administration	0.00			0.00	849.00
509000-0109-03-000-0	Seminars-Regency-Administration	3,903.00			3,903.00	10,564.00
510000-0109-03-000-0	Liability Ins-Regency-Administration	120,409.00			120,409.00	108,559.00
511000-0109-03-000-0	Auto Ins-Regency-Administration	0.00			0.00	451.00
513000-0109-03-000-0	Crime Ins-Regency-Administration	4,575.00			4,575.00	4,575.00
520000-0109-03-000-0	Auto Expense-Regency-Administration	0.00			0.00	16.00
521000-0109-03-000-0	Travel Expense-Regency-Administration	235.00			235.00	60.00
522000-0109-03-000-0	Hotel Expense-Regency-Administration	0.00			0.00	934.00
523000-0109-03-000-0	Emp Benefits-Regency-Administration	30,744.00			30,744.00	52,725.00
523200-0109-03-000-0	Tuition Reimbursement	2,500.00			2,500.00	0.00
530000-0109-15-000-0	Pool RNs-Regency-Nursing	39,232.00			39,232.00	111,357.00
531000-0109-15-000-0	Pool LPNs-Regency-Nursing	52,428.00			52,428.00	370,783.00
532000-0109-15-000-0	Pool CNA-Regency-Nursing	48,616.00			48,616.00	452,791.00
533000-0109-10-000-0	Outside Services-Regency-Laundry- -	217,856.00			217,856.00	195,709.00
540000-0109-03-000-0	Donations-Regency-Administration	250.00			250.00	200.00
541000-0109-03-000-0	Misc. Expense-Regency-Administration- -	4,367.00			4,367.00	7,617.00
541050-0109-03-000-0	Prior Period Expense-Regency-Administration	0.00			0.00	(10,138.00)
542000-0109-03-000-0	Corporate Tax - State-Regency-Administration- -	(12,519.00)			(12,519.00)	67,247.00
543000-0109-03-000-0	Corporate Tax - Federal-Regency-Administration- -	91,708.00			91,708.00	0.00
Marcum 103	Chamber Dues	0.00		718.00	718.00	0.00
Marcum 104	Leased Equipment	0.00		48,278.00	48,278.00	0.00
Marcum 202	MDS Coordinator	0.00			0.00	180,857.00
Marcum 204	Infection Control	0.00			0.00	32,196.00
Marcum 205	Admin Equipment Rental	0.00			0.00	6,802.00
Marcum 206	Real Estate Taxes	0.00		111,507.00	111,507.00	109,607.00
Marcum 207	Property Ins	0.00		24,532.00	24,532.00	26,467.00
Total		0.00		0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
Engagement: **Medicaid - Regency House Nuring & Rehab**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
Group : [10-A]	Salaries and Wages					
Subgroup : [1]	Operators/Owners					
400000-0109-01-073-0	Salary-Regency-Operator-Owner-	24,993.00		0.00	24,993.00	24,924.00
Subtotal [1] Operators/Owners		24,993.00		0.00	24,993.00	24,924.00
Subgroup : [2]	Administrators					
400000-0109-03-009-0	Salary-Regency-Administration-Administrator-	210,971.00		0.00	210,971.00	192,034.00
Subtotal [2] Administrators		210,971.00		0.00	210,971.00	192,034.00
Subgroup : [4]	Other Administrative Salaries					
400000-0109-03-007-0	Salary-Regency-Administration-Administrative Ass-	92,212.00		0.00	92,212.00	84,740.00
400000-0109-04-007-0	Salary-Regency-Fiscal Operations-Administrative -	115,778.00		0.00	115,778.00	92,830.00
400000-0109-05-065-0	Salary-Regency-Medical Records-Medical Records-	55,425.00		0.00	55,425.00	33,670.00
400000-0109-21-040-0	Salary-Regency-Human Resources-Dir of Human Reso-	84,806.00		0.00	84,806.00	77,944.00
400050-0109-03-007-0	Salary - PTO-Regency-Administration-Administrati-	342.00		0.00	342.00	(392.00)
400050-0109-04-007-0	Salary - PTO-Regency-Fiscal Operations-Administr-	2,257.00		0.00	2,257.00	(1,030.00)
400050-0109-05-065-0	Salary - PTO-Regency-Medical Records-Medical Rec-	609.00		0.00	609.00	(630.00)
400050-0109-21-040-0	Salary - PTO-Regency-Human Resources-Dir of Huma-	2,033.00		0.00	2,033.00	1,277.00
Subtotal [4] Other Administrative Salaries		353,462.00		0.00	353,462.00	288,409.00
Subgroup : [5B]	Food Service Supervisor					
400000-0109-13-101-0	Salary-Regency-Dietary-Supervisor-	97,449.00		0.00	97,449.00	95,875.00
400050-0109-13-101-0	Salary - PTO-Regency-Dietary-Supervisor-	4,320.00		0.00	4,320.00	(2,139.00)
Subtotal [5B] Food Service Supervisor		101,769.00		0.00	101,769.00	93,736.00
Subgroup : [5C]	Dietary Workers					
400000-0109-13-013-0	Salary-Regency-Dietary-Aide-	391,525.00		0.00	391,525.00	369,532.00
400000-0109-13-031-0	Salary-Regency-Dietary-Cook-	162,284.00		0.00	162,284.00	146,267.00
400050-0109-13-013-0	Salary - PTO-Regency-Dietary-Aide-	16.00		0.00	16.00	1,630.00
400050-0109-13-031-0	Salary - PTO-Regency-Dietary-Cook-	1,182.00		0.00	1,182.00	2,927.00
Subtotal [5C] Dietary Workers		555,007.00		0.00	555,007.00	520,356.00
Subgroup : [6A]	Head Housekeeper					
400000-0109-09-101-0	Salary-Regency-Housekeeping-Supervisor-	75,027.00		0.00	75,027.00	65,555.00
400050-0109-09-101-0	Salary - PTO-Regency-Housekeeping-Supervisor-	1,052.00		0.00	1,052.00	1,427.00
Subtotal [6A] Head Housekeeper		76,079.00		0.00	76,079.00	66,982.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0109-09-048-0	Salary-Regency-Housekeeping-Housekeeper-	432,224.00		0.00	432,224.00	416,541.00
400050-0109-09-048-0	Salary - PTO-Regency-Housekeeping-Housekeeper-	3,528.00		0.00	3,528.00	8,543.00
Subtotal [6B] Other Housekeeping Workers		435,752.00		0.00	435,752.00	425,084.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0109-08-101-0	Salary-Regency-Maintenance-Supervisor-	35,455.00		0.00	35,455.00	109,769.00
400050-0109-08-101-0	Salary - PTO-Regency-Maintenance-Supervisor-	(1,641.00)		0.00	(1,641.00)	(2,536.00)
Subtotal [7A] Engineer or Chief of Maintenance		33,814.00		0.00	33,814.00	107,233.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0109-08-058-0	Salary-Regency-Maintenance-Maintenance Worker-	75,149.00		0.00	75,149.00	10,275.00
400050-0109-08-058-0	Salary - PTO-Regency-Maintenance-Maintenance Wor-	1,367.00		0.00	1,367.00	1,182.00
Subtotal [7B] Other Maintenance Workers		76,516.00		0.00	76,516.00	11,457.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0109-14-012-0	Salary-Regency-Nursing Admin-ADNS-	127,496.00		0.00	127,496.00	143,670.00
400000-0109-14-044-0	Salary-Regency-Nursing Admin-DNS-	142,689.00		0.00	142,689.00	136,994.00
400050-0109-14-012-0	Salary - PTO-Regency-Nursing Admin-ADNS-	4,272.00		0.00	4,272.00	(12,296.00)
400050-0109-14-044-0	Salary - PTO-Regency-Nursing Admin-DNS-	541.00		0.00	541.00	4,150.00
Subtotal [12A] Director of Nurses/Assistant Director		274,998.00		0.00	274,998.00	272,518.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0109-15-092-0	Salary-Regency-Nursing-RN-	951,859.00		0.00	951,859.00	871,745.00
400050-0109-15-092-0	Salary - PTO-Regency-Nursing-RN-	(8,117.00)		0.00	(8,117.00)	(10,270.00)
Subtotal [12B1] RNs - Direct Care		943,742.00		0.00	943,742.00	861,475.00
Subgroup : [12B2]	RNs - Administrative					
400000-0109-14-028-0	Salary-Regency-Nursing Admin-Clerical-	56,885.00		0.00	56,885.00	56,786.00
400000-0109-14-059-0	Salary-Regency-Nursing Admin-MDS Coordinator-	83,953.00		0.00	83,953.00	0.00
400000-0109-14-060-0	Salary-Regency-Nursing Admin-MDS Dir-	109,921.00		0.00	109,921.00	0.00
400050-0109-14-028-0	Salary - PTO-Regency-Nursing Admin-Clerical-	707.00		0.00	707.00	370.00
400050-0109-14-059-0	Salary - PTO-Regency-Nursing Admin-MDS Coordinat-	2,680.00		0.00	2,680.00	0.00
400050-0109-14-060-0	Salary - PTO-Regency-Nursing Admin-MDS Dir-	9,071.00		0.00	9,071.00	0.00
Marcum 202	MDS Coordinator	0.00		0.00	0.00	180,857.00
Marcum 204	Infection Control	0.00		0.00	0.00	32,196.00
Subtotal [12B2] RNs - Administrative		263,217.00		0.00	263,217.00	270,209.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0109-14-052-0	Salary-Regency-Nursing Admin-LPN-	58,506.00		0.00	58,506.00	0.00
400000-0109-15-052-0	Salary-Regency-Nursing-LPN-	1,876,252.00		0.00	1,876,252.00	1,613,819.00
400050-0109-14-052-0	Salary - PTO-Regency-Nursing Admin-LPN-	1,833.00		0.00	1,833.00	0.00
400050-0109-15-052-0	Salary - PTO-Regency-Nursing-LPN-	7,083.00		0.00	7,083.00	570.00
Subtotal [12C1] LPNs - Direct Care		1,943,674.00		0.00	1,943,674.00	1,614,389.00
Subgroup : [12D]	Aides and Attendants					
400000-0109-15-021-0	Salary-Regency-Nursing-CNA-	2,751,451.00		0.00	2,751,451.00	2,457,137.00
400050-0109-15-021-0	Salary - PTO-Regency-Nursing-CNA-	23,546.00		0.00	23,546.00	28,662.00
Subtotal [12D] Aides and Attendants		2,774,997.00		0.00	2,774,997.00	2,485,799.00
Subgroup : [12H]	Recreation Workers					
400000-0109-07-038-0	Salary-Regency-Rec Therapy-Dir-	84,712.00		0.00	84,712.00	116,282.00
400000-0109-07-086-0	Salary-Regency-Rec Therapy-Rec Therapist-	108,536.00		0.00	108,536.00	84,541.00
400050-0109-07-038-0	Salary - PTO-Regency-Rec Therapy-Dir-	2,055.00		0.00	2,055.00	4,275.00
400050-0109-07-086-0	Salary - PTO-Regency-Rec Therapy-Rec Therapist-	(1,051.00)		0.00	(1,051.00)	1,886.00
Subtotal [12H] Recreation Workers		194,252.00		0.00	194,252.00	206,984.00
Subgroup : [12M]	Social Workers/Case Management					
400000-0109-06-038-0	Salary-Regency-Social service-Dir-	144,985.00		0.00	144,985.00	139,371.00
400000-0109-06-096-0	Salary-Regency-Social service-Social Worker-	95,561.00		0.00	95,561.00	92,499.00
400050-0109-06-038-0	Salary - PTO-Regency-Social service-Dir-	2,243.00		0.00	2,243.00	4,448.00
400050-0109-06-096-0	Salary - PTO-Regency-Social service-Social Worke-	7,322.00		0.00	7,322.00	(578.00)
Subtotal [12M] Social Workers/Case Management		250,111.00		0.00	250,111.00	235,740.00
Subgroup : [12O]	Other					
400000-0109-11-011-0	Salary-Regency-Admissions-Admissions Coordinator-	27,369.00		0.00	27,369.00	22,885.00
400000-0109-11-038-0	Salary-Regency-Admissions-Dir-	155,968.00		0.00	155,968.00	162,689.00
400050-0109-11-038-0	Salary - PTO-Regency-Admissions-Dir-	3,115.00		0.00	3,115.00	(10,217.00)
Subtotal [12O] Other		186,452.00		0.00	186,452.00	175,357.00

Client: **National Health Care Associates, Inc. (CT)**
Engagement: **Medicaid - Regency House Nuring & Rehab**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
Total [10-A] Salaries and Wages		8,699,806.00		0.00	8,699,806.00	7,852,686.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
431000-0109-13-000-0	Consulting Fees-Regency-Dietary	36,311.00		0.00	36,311.00	36,960.00
Subtotal [1] Dietitian		36,311.00		0.00	36,311.00	36,960.00
Subgroup : [2]	Dentist					
436200-0109-22-000-0	Dental Fees-Regency-Medical Services	7,116.00		0.00	7,116.00	7,116.00
Subtotal [2] Dentist		7,116.00		0.00	7,116.00	7,116.00
Subgroup : [3]	Pharmacist					
431010-0109-23-000-0	Pharmacy fees-Regency-Rehab Tpy and Ancnlyr- -	15,928.00		0.00	15,928.00	16,575.00
Subtotal [3] Pharmacist		15,928.00		0.00	15,928.00	16,575.00
Subgroup : [5A]	PT - Resident Care					
437000-0109-23-000-0	PT Fees-Regency-Rehab Tpy and Ancnlyr- -	338,767.00		0.00	338,767.00	321,172.00
Subtotal [5A] PT - Resident Care		338,767.00		0.00	338,767.00	321,172.00
Subgroup : [8A]	Medical Director					
436000-0109-22-000-0	Medical Director Fees-Regency-Medical Services	49,440.00		0.00	49,440.00	49,440.00
Subtotal [8A] Medical Director		49,440.00		0.00	49,440.00	49,440.00
Subgroup : [8C]	Resident Care					
436300-0109-22-000-0	Physician Fees-Regency-Medical Services- -	27,217.00		0.00	27,217.00	25,283.00
Subtotal [8C] Resident Care		27,217.00		0.00	27,217.00	25,283.00
Subgroup : [9A]	ST - Resident Care					
437200-0109-23-000-0	Speech Fees-Regency-Rehab Tpy and Ancnlyr- -	136,241.00		0.00	136,241.00	151,498.00
Subtotal [9A] ST - Resident Care		136,241.00		0.00	136,241.00	151,498.00
Subgroup : [10A]	OT - Resident Care					
437100-0109-23-000-0	OT Fees-Regency-Rehab Tpy and Ancnlyr- -	353,319.00		0.00	353,319.00	341,644.00
Subtotal [10A] OT - Resident Care		353,319.00		0.00	353,319.00	341,644.00
Subgroup : [11A1]	RN's - Direct Care					
530000-0109-15-000-0	Pool RNs-Regency-Nursing	39,232.00		0.00	39,232.00	111,357.00
Subtotal [11A1] RN's - Direct Care		39,232.00		0.00	39,232.00	111,357.00
Subgroup : [11B1]	LPN's - Direct Care					
531000-0109-15-000-0	Pool LPNs-Regency-Nursing	52,428.00		0.00	52,428.00	370,783.00
Subtotal [11B1] LPN's - Direct Care		52,428.00		0.00	52,428.00	370,783.00
Subgroup : [11C]	Aides					
532000-0109-15-000-0	Pool CNA-Regency-Nursing	48,616.00		0.00	48,616.00	452,791.00
Subtotal [11C] Aides		48,616.00		0.00	48,616.00	452,791.00
Subgroup : [12]	Other					
431000-0109-15-000-0	Consulting Fees-Regency-Nursing	26,604.00		0.00	26,604.00	27,354.00
Subtotal [12] Other		26,604.00		0.00	26,604.00	27,354.00
Total [13-B] Professional Fees		1,131,219.00		0.00	1,131,219.00	1,911,973.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
401400-0109-29-000-0	Workers Compensation-Regency-Emp Benefits- -	210,792.00		0.00	210,792.00	183,891.00
Subtotal [1A1] Workmen's Compensation		210,792.00		0.00	210,792.00	183,891.00
Subgroup : [1A3]	Unemployment Insurance					
401100-0109-29-000-0	FUI-Regency-Emp Benefits- -	9,911.00		0.00	9,911.00	13,282.00
401200-0109-29-000-0	SUI-Regency-Emp Benefits- -	67,618.00		0.00	67,618.00	59,773.00
Subtotal [1A3] Unemployment Insurance		77,529.00		0.00	77,529.00	73,055.00
Subgroup : [1A4]	Social Security (FICA)					
401000-0109-29-000-0	FICA-Regency-Emp Benefits- -	642,502.00		0.00	642,502.00	583,606.00
Subtotal [1A4] Social Security (FICA)		642,502.00		0.00	642,502.00	583,606.00
Subgroup : [1A5]	Health Insurance					
401300-0109-29-000-0	Health Ins-Regency-Emp Benefits- -	1,152,562.00		0.00	1,152,562.00	1,098,585.00
Subtotal [1A5] Health Insurance		1,152,562.00		0.00	1,152,562.00	1,098,585.00
Subgroup : [1A7]	Pensions					
401700-0109-29-000-0	Pension-Regency-Emp Benefits- -	484,563.00		0.00	484,563.00	441,633.00
Subtotal [1A7] Pensions		484,563.00		0.00	484,563.00	441,633.00
Subgroup : [1A9]	Other					
505000-0109-03-000-0	Background Check-Regency-Administration	5,179.00		0.00	5,179.00	6,381.00
523200-0109-03-000-0	Tuition Reimbursement	2,500.00		0.00	2,500.00	0.00
Subtotal [1A9] Other		7,679.00		0.00	7,679.00	6,381.00
Subgroup : [1C]	Bad Debts					
508000-0109-03-000-0	Bad Debt Expense-Regency-Administration	196,041.00		0.00	196,041.00	539,012.00
508010-0109-03-000-0	Bad Debt Mdcr-Regency-Administration	35,028.00		0.00	35,028.00	25,104.00
508100-0109-03-000-0	Bad Debt Mdcr-Regency-Administration	0.00		0.00	0.00	849.00
Subtotal [1C] Bad Debts		231,069.00		0.00	231,069.00	564,965.00
Subgroup : [1D]	Accounting and Auditing					
432000-0109-03-000-0	Accounting Fees-Regency-Administration	36,936.00		0.00	36,936.00	34,620.00
Subtotal [1D] Accounting and Auditing		36,936.00		0.00	36,936.00	34,620.00
Subgroup : [1E]	Legal					
433000-0109-03-000-0	Legal Fees-Regency-Administration	39.00		0.00	39.00	0.00
433100-0109-03-000-0	Legal Fees - Labor-Regency-Administration	27,371.00		0.00	27,371.00	292.00
433200-0109-03-000-0	Legal Fees - Collections-Regency-Administration	47,144.00		0.00	47,144.00	21,685.00
433300-0109-03-000-0	Legal Fees - Non-reimbursable-Regency-Admin	1,025.00		0.00	1,025.00	1,198.00
Subtotal [1E] Legal		75,579.00		0.00	75,579.00	23,175.00
Subgroup : [1G]	Office Supplies					
410000-0109-03-000-0	Supplies-Regency-Administration	233.00		0.00	233.00	0.00
410000-0109-04-000-0	Supplies-Regency-Fiscal Operations	14,568.00		0.00	14,568.00	24,238.00
Marcum 205	Admin Equipment Rental	0.00		0.00	0.00	6,802.00
Subtotal [1G] Office Supplies		14,801.00		0.00	14,801.00	31,040.00
Subgroup : [1H1]	Telephone and Telegraph					
461000-0109-03-000-0	Telephone-Regency-Administration	39,042.00		0.00	39,042.00	34,473.00
Subtotal [1H1] Telephone and Telegraph		39,042.00		0.00	39,042.00	34,473.00
Subgroup : [1H2]	Cellular Phones and Beepers					

Client: **National Health Care Associates, Inc. (CT)**
Engagement: **Medicaid - Regency House Nuring & Rehab**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<u>9/30/2024</u>			<u>9/30/2024</u>	<u>9/30/2023</u>
461100-0109-03-000-0	Telephone - Cell-Regency-Administration	1,261.00		0.00	1,261.00	1,850.00
Subtotal [1H2] Cellular Phones and Beepers		1,261.00		0.00	1,261.00	1,850.00
Subgroup : [1J]	Corporation Business Taxes					
542000-0109-03-000-0	Corporate Tax - State-Regency-Administration- -	(12,519.00)		0.00	(12,519.00)	67,247.00
543000-0109-03-000-0	Corporate Tax - Federal-Regency-Administration- -	91,708.00		0.00	91,708.00	0.00
Subtotal [1J] Corporation Business Taxes		79,189.00		0.00	79,189.00	67,247.00
Subgroup : [1K1]	Other Taxes - Income					
391900-0109-00-000-0	Long- Term CT PET Tax Income-Regency- - -	0.00		0.00	0.00	32,221.00
Subtotal [1K1] Other Taxes - Income		0.00		0.00	0.00	32,221.00
Subgroup : [1K3]	Resident Day User Fee					
507000-0109-03-000-0	Revenue Assessment-Regency-Administration	801,934.00		0.00	801,934.00	801,315.00
Subtotal [1K3] Resident Day User Fee		801,934.00		0.00	801,934.00	801,315.00
Total [15] Expenditures Other than Salaries		3,855,438.00		0.00	3,855,438.00	3,978,057.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
402000-0109-03-000-0	Holiday Expense-Regency-Administration	0.00		0.00	0.00	3,000.00
Subtotal [2] Holiday Parties for Staff		0.00		0.00	0.00	3,000.00
Subgroup : [3]	Gifts to Staff and Residents					
523000-0109-03-000-0	Emp Benefits-Regency-Administration	30,744.00		0.00	30,744.00	52,725.00
Subtotal [3] Gifts to Staff and Residents		30,744.00		0.00	30,744.00	52,725.00
Subgroup : [4]	Employee Travel					
521000-0109-03-000-0	Travel Expense-Regency-Administration	235.00		0.00	235.00	60.00
Subtotal [4] Employee Travel		235.00		0.00	235.00	60.00
Subgroup : [5]	Education Expense					
509000-0109-03-000-0	Seminars-Regency-Administration	3,903.00		0.00	3,903.00	10,564.00
Subtotal [5] Education Expense		3,903.00		0.00	3,903.00	10,564.00
Subgroup : [6]	Automobile Expense					
520000-0109-03-000-0	Auto Expense-Regency-Administration	0.00		0.00	0.00	16.00
Subtotal [6] Automobile Expense		0.00		0.00	0.00	16.00
Subgroup : [M3]	Advertising Other					
410000-0109-18-000-0	Supplies-Regency-Marketing	9,644.00		0.00	9,644.00	10,026.00
501100-0109-03-000-0	Advertising Promotional-Regency-Administration	7,587.00		0.00	7,587.00	13,839.00
501100-0109-18-000-0	Advertising Promotional-Regency-Marketing- -	10,861.00		0.00	10,861.00	13,241.00
Subtotal [M3] Advertising Other		28,092.00		0.00	28,092.00	37,106.00
Subgroup : [M7]	Postage					
504000-0109-03-000-0	Postage-Regency-Administration	2,762.00		0.00	2,762.00	2,574.00
Subtotal [M7] Postage		2,762.00		0.00	2,762.00	2,574.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
491000-0109-03-000-0	Dues-Regency-Administration	14,370.00		(3,750.00)	10,620.00	9,966.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		14,370.00	RJE - 3	(3,750.00)	10,620.00	9,966.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
Marcum 103	Chamber Dues	0.00		718.00	718.00	0.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 3	718.00	718.00	0.00
Subgroup : [M9]	Subscriptions					
491001-0109-03-000-0	Subscriptions-Regency-Administration	4,212.00		163.00	4,375.00	5,987.00
Subtotal [M9] Subscriptions		4,212.00	RJE - 3	163.00	4,375.00	5,987.00
Subgroup : [M10]	Contributions					
540000-0109-03-000-0	Donations-Regency-Administration	250.00		0.00	250.00	200.00
Subtotal [M10] Contributions		250.00		0.00	250.00	200.00
Subgroup : [M11]	Services Provided by Contract					
431000-0109-03-000-0	Consulting Fees-Regency-Administration	6,795.00		0.00	6,795.00	1,647.00
435200-0109-03-000-0	IT ServicesAdministration-Regency-Administration	112,485.00		0.00	112,485.00	104,701.00
435210-0109-03-000-0	IT Rental-Regency-Administration	55,727.00		(47,433.00)	8,294.00	44,307.00
440000-0109-03-000-0	Purch Services-Regency-Administration	946.00	RJE - 4	(47,433.00)	946.00	0.00
440000-0109-04-000-0	Purch Services-Regency-Fiscal Operations	33,856.00		0.00	33,856.00	33,045.00
452000-0109-03-000-0	Equip Rental-Regency-Administration	1,386.00		0.00	1,386.00	0.00
452000-0109-04-000-0	Equip Rental-Regency-Fiscal Operations	845.00		(845.00)	0.00	17,404.00
Subtotal [M11] Services Provided by Contract		212,040.00	RJE - 4	(845.00)	163,762.00	201,104.00
Subgroup : [M12]	Administrative Management Services					
434000-0109-03-000-0	Shared Services-Regency-Administration	904,981.00		0.00	904,981.00	734,869.00
Subtotal [M12] Administrative Management Services		904,981.00		0.00	904,981.00	734,869.00
Subgroup : [M13]	Other					
500000-0109-03-000-0	Licenses and Permits-Regency-Administration	353.00		2,869.00	3,222.00	3,718.00
503200-0109-03-000-0	Bank Charges-Regency-Administration	29,807.00	RJE - 3	2,869.00	29,807.00	36,624.00
522000-0109-03-000-0	Hotel Expense-Regency-Administration	0.00		0.00	0.00	934.00
541000-0109-03-000-0	Misc. Expense-Regency-Administration- -	4,367.00		0.00	4,367.00	7,617.00
Subtotal [M13] Other		34,527.00		2,869.00	37,396.00	48,893.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,236,116.00		(48,278.00)	1,187,838.00	1,107,064.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
412000-0109-13-000-0	Food-Regency-Dietary	417,339.00		0.00	417,339.00	426,079.00
412100-0109-13-000-0	Food Supplements-Regency-Dietary	20,864.00		0.00	20,864.00	24,064.00
Subtotal [2A1] Raw Food		438,203.00		0.00	438,203.00	450,143.00
Subgroup : [2A2]	Non-Food Supplies					
410000-0109-13-000-0	Supplies-Regency-Dietary	52,722.00		0.00	52,722.00	51,203.00
Subtotal [2A2] Non-Food Supplies		52,722.00		0.00	52,722.00	51,203.00
Subgroup : [2B]	Purchased Services					
440000-0109-13-000-0	Purch Services-Regency-Dietary	15,123.00		0.00	15,123.00	11,838.00
Subtotal [2B] Purchased Services		15,123.00		0.00	15,123.00	11,838.00
Subgroup : [2C]	Other					

Client: **National Health Care Associates, Inc. (CT)**
Engagement: **Medicaid - Regency House Nuring & Rehab**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
412000-0109-03-000-0	Food-Employee Benefit	3,614.00		0.00	3,614.00	0.00
420000-0109-13-000-0	Minor Equip-Regency-Dietary	0.00		0.00	0.00	107.00
452000-0109-13-000-0	Equip Rental-Regency-Dietary	2,461.00		0.00	2,461.00	2,467.00
Subtotal [2C] Other		6,075.00		0.00	6,075.00	2,574.00
Total [18] Dietary Basis for Allocation of Costs		512,123.00		0.00	512,123.00	515,758.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
414100-0109-10-000-0	Linen-Regency-Laundry	543.00		0.00	543.00	236.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		543.00		0.00	543.00	236.00
Subgroup : [3B]	Purchased Services					
533000-0109-10-000-0	Outside Services-Regency-Laundry- -	217,856.00		0.00	217,856.00	195,709.00
Subtotal [3B] Purchased Services		217,856.00		0.00	217,856.00	195,709.00
Subgroup : [3C]	Other					
410000-0109-10-000-0	Supplies-Regency-Laundry	1,687.00		0.00	1,687.00	610.00
414000-0109-10-000-0	Diapers-Regency-Laundry	60,911.00		0.00	60,911.00	56,064.00
Subtotal [3C] Other		62,598.00		0.00	62,598.00	56,674.00
Total [19] Laundry-Basis for Allocation of Costs		280,997.00		0.00	280,997.00	252,619.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
410000-0109-09-000-0	Supplies-Regency-Housekeeping	56,903.00		0.00	56,903.00	40,420.00
410019-0109-09-000-0	Supplies COVID-Regency-Housekeeping	0.00		0.00	0.00	671.00
Subtotal [4A1] In-House Care Supplies		56,903.00		0.00	56,903.00	41,091.00
Subgroup : [5A1]	Own Pharmacy					
411200-0109-23-000-0	Drugs Medicare Pt A-Regency-Rehab Tpy and Ancilry	428,475.00		0.00	428,475.00	510,494.00
Subtotal [5A1] Own Pharmacy		428,475.00		0.00	428,475.00	510,494.00
Subgroup : [5B]	Medicine Cabinet Drugs					
411700-0109-22-000-0	House Drugs (OTC)-Regency-Medical Services- -	18,539.00		0.00	18,539.00	14,929.00
Subtotal [5B] Medicine Cabinet Drugs		18,539.00		0.00	18,539.00	14,929.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
410000-0109-15-000-0	Supplies-Regency-Nursing	175,018.00		0.00	175,018.00	141,997.00
420000-0109-15-000-0	Minor Equip-Regency-Nursing	8,318.00		0.00	8,318.00	4,852.00
Subtotal [5C] Medical and Therapeutic Supplies		183,336.00		0.00	183,336.00	146,849.00
Subgroup : [5D]	Ambulance/Limousine					
440010-0109-15-000-0	Purch Services Ambulance-Regency-Nursing	7,126.00		0.00	7,126.00	17,151.00
Subtotal [5D] Ambulance/Limousine		7,126.00		0.00	7,126.00	17,151.00
Subgroup : [5E2]	Oxygen - Other					
413001-0109-23-000-0	Oxygen Non Billable-Regency-Rehab Tpy and Ancilry	8,742.00		0.00	8,742.00	8,700.00
Subtotal [5E2] Oxygen - Other		8,742.00		0.00	8,742.00	8,700.00
Subgroup : [5F]	X-Rays and related radiological					
438020-0109-27-000-0	X-Regency-Laboratory	32,355.00		0.00	32,355.00	28,583.00
Subtotal [5F] X-Rays and related radiological		32,355.00		0.00	32,355.00	28,583.00
Subgroup : [5H]	Laboratory					
438030-0109-27-000-0	Lab Fees-Regency-Laboratory	53,589.00		0.00	53,589.00	63,379.00
Subtotal [5H] Laboratory		53,589.00		0.00	53,589.00	63,379.00
Subgroup : [5I]	Recreation					
410000-0109-07-000-0	Supplies-Regency-Rec Therapy	24,681.00		0.00	24,681.00	20,946.00
440000-0109-07-000-0	Purch Services-Regency-Rec Therapy	22,005.00		0.00	22,005.00	21,463.00
Subtotal [5I] Recreation		46,686.00		0.00	46,686.00	42,409.00
Subgroup : [5L]	Cable Television					
440050-0109-07-000-0	Cable Expense-Regency-Rec Therapy	1,028.00		0.00	1,028.00	3,616.00
Subtotal [5L] Cable Television		1,028.00		0.00	1,028.00	3,616.00
Subgroup : [5M]	Other					
410019-0109-15-000-0	Supplies COVID-Regency-Nursing	0.00		0.00	0.00	30,155.00
411010-0109-22-000-0	Flu Vaccine-Regency-Medical Services- -	29,242.00		0.00	29,242.00	16,508.00
413500-0109-23-000-0	IV Thy Supplies-Regency-Rehab Tpy and Ancilry	7,761.00		0.00	7,761.00	5,350.00
430000-0109-15-000-0	Fees-Bloomfield-Regency-Nursi	1,430.00		0.00	1,430.00	0.00
436010-0109-22-000-0	Medical Staff Meetings-Regency-Medical Services	300.00		0.00	300.00	300.00
440000-0109-15-000-0	Purch Services-Regency-Nursing	7,524.00		0.00	7,524.00	2,532.00
452000-0109-15-000-0	Equip Rental-Regency-Nursing	58,135.00		0.00	58,135.00	22,459.00
452000-0109-23-000-0	Equip Rental-Regency-Rehab Tpy and Ancilry	10,596.00		0.00	10,596.00	10,470.00
452000-0109-24-000-0	Equip Rental-Regency-Respiratory	22,571.00		0.00	22,571.00	15,138.00
Subtotal [5M] Other		137,559.00		0.00	137,559.00	102,912.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		974,338.00		0.00	974,338.00	980,113.00
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					
463000-0109-25-000-0	Gas-Regency-Property	79,281.00		0.00	79,281.00	80,960.00
Subtotal [6B] Heat		79,281.00		0.00	79,281.00	80,960.00
Subgroup : [6C]	Light & Power					
462000-0109-25-000-0	Electric-Regency-Property	81,855.00		0.00	81,855.00	78,890.00
Subtotal [6C] Light & Power		81,855.00		0.00	81,855.00	78,890.00
Subgroup : [6D]	Water					
464000-0109-25-000-0	Sewer-Regency-Property	67,757.00		0.00	67,757.00	79,021.00
466000-0109-25-000-0	Water-Regency-Property	0.00		0.00	0.00	400.00
Subtotal [6D] Water		67,757.00		0.00	67,757.00	79,421.00
Subgroup : [6E]	Equipment Lease					
Marcum 104	Leased Equipment	0.00		48,278.00	48,278.00	0.00
Subtotal [6E] Equipment Lease		0.00		48,278.00	48,278.00	0.00
Subgroup : [6F]	Other					
410000-0109-08-000-0	Supplies-Regency-Maintenance	36,177.00		0.00	36,177.00	29,438.00
440000-0109-08-000-0	Purch Services-Regency-Maintenance	179,837.00		0.00	179,837.00	131,126.00
440000-0109-12-000-0	Purch Services-Regency-Security	26,976.00		0.00	26,976.00	36,910.00
440001-0109-08-000-0	Ground Services-Regency-Maintenance	27,114.00		0.00	27,114.00	27,454.00
442000-0109-08-000-0	Pest Control-Regency-Maintenance- -	2,754.00		0.00	2,754.00	2,834.00
443000-0109-08-000-0	Carting-Regency-Maintenance	41,316.00		0.00	41,316.00	37,470.00
Subtotal [6F] Other		314,174.00		0.00	314,174.00	265,232.00
Subgroup : [7D]	Movable Equipment					

Client: **National Health Care Associates, Inc. (CT)**
Engagement: **Medicaid - Regency House Nuring & Rehab**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
486000-0109-25-000-0	Depr Exp MME-Regency	9/30/2024 74,223.00			9/30/2024 62,379.00	9/30/2023 56,532.00
Subtotal [7D] Movable Equipment		74,223.00	RJE - 7	(11,844.00) (11,844.00) (11,844.00)	62,379.00	56,532.00
Subgroup : [8C]	Leasehold Improvements					
484000-0109-25-000-0	Depe Exp LHI-Regency	70,629.00	RJE - 7	11,844.00 11,844.00 11,844.00	82,473.00 82,473.00	74,792.00 74,792.00
Subtotal [8C] Leasehold Improvements		70,629.00				
Subgroup : [9]	Rental Payments					
471000-0109-25-000-0	Rent-Regency-Property	1,006,397.00	RJE - 6	(136,039.00) (136,039.00) (136,039.00)	870,358.00 870,358.00	884,403.00 884,403.00
Subtotal [9] Rental Payments		1,006,397.00				
Subgroup : [10B]	Real estate taxes paid by lessor					
Marcum 206	Real Estate Taxes	0.00	RJE - 6	111,507.00 111,507.00 111,507.00	111,507.00 111,507.00	109,607.00 109,607.00
Subtotal [10B] Real estate taxes paid by lessor		0.00				
Subgroup : [10C]	Personal property taxes					
472000-0109-25-000-0	Personal Property Taxes-Regency-Property	16,937.00		0.00	16,937.00	13,642.00
Subtotal [10C] Personal property taxes		16,937.00		0.00	16,937.00	13,642.00
Total [22] Maintenance and Property		1,711,253.00		23,746.00	1,734,999.00	1,643,479.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
503100-0109-03-000-0	Interest-Regency-Administration	0.00		0.00	0.00	213.00
503130-0109-03-000-0	Interest on Computer Loan-Regency-Administrati	1,124.00		0.00	1,124.00	2,147.00
Subtotal [12D] Other Interest Expense		1,124.00		0.00	1,124.00	2,360.00
Subgroup : [14A]	Insurance on Property					
Marcum 207	Property Ins	0.00	RJE - 6	24,532.00 24,532.00 24,532.00	24,532.00 24,532.00	26,467.00 26,467.00
Subtotal [14A] Insurance on Property		0.00				
Subgroup : [14B]	Insurance of Automobiles					
511000-0109-03-000-0	Auto Ins-Regency-Administration	0.00		0.00	0.00	451.00
Subtotal [14B] Insurance of Automobiles		0.00		0.00	0.00	451.00
Subgroup : [14C3]	Other					
510000-0109-03-000-0	Liability Ins-Regency-Administration	120,409.00		0.00	120,409.00	108,559.00
513000-0109-03-000-0	Crime Ins-Regency-Administration	4,575.00		0.00	4,575.00	4,575.00
Subtotal [14C3] Other		124,984.00		0.00	124,984.00	113,134.00
Total [27] Interest and Insurance		126,108.00		24,532.00	150,640.00	142,412.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0109-00-000-0	Medicaid Room & Board-Regency	(15,611,450.00)		0.00	(15,611,450.00)	(15,603,130.00)
Subtotal [1A] Medicaid Residents (CT only)		(15,611,450.00)		0.00	(15,611,450.00)	(15,603,130.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0109-00-000-0	Medicaid Room & Board Contra-Regency	4,934,962.00		0.00	4,934,962.00	5,240,513.00
313005-0109-00-000-0	Medicaid Contra Other-Regency	148.00		0.00	148.00	(804.00)
Subtotal [1B] Medicaid room and board contractual allowance		4,935,110.00		0.00	4,935,110.00	5,239,709.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
321000-0109-00-000-0	Medicare Pt A Room & Board-Regency	(2,780,910.00)		0.00	(2,780,910.00)	(2,820,500.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,780,910.00)		0.00	(2,780,910.00)	(2,820,500.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0109-00-000-0	Medicare Pt A R and B Contra-Regency	614,817.00		0.00	614,817.00	2,263,882.00
323005-0109-00-000-0	Medicare Pt A Contra Other-Regency	89,734.00		0.00	89,734.00	99,375.00
328000-0109-00-000-0	Medicare Pt A Sequestration-Regency	66,879.00		0.00	66,879.00	67,512.00
Subtotal [3B] Medicare room and board contractual allowance		771,430.00		0.00	771,430.00	2,430,769.00
Subgroup : [4A]	Private-pay residents and other					
303100-0109-00-000-0	Hospice Revenue-Regency	(923,280.00)		0.00	(923,280.00)	(350,420.00)
341000-0109-00-000-0	Private Room & Board-Regency	(3,152,465.00)		0.00	(3,152,465.00)	(2,792,625.00)
351000-0109-00-000-0	Comm Ins Room & Board-Regency	(143,375.00)		0.00	(143,375.00)	(194,765.00)
371000-0109-00-000-0	Mgd Medicare Room and Board-Regency	(1,648,640.00)		0.00	(1,648,640.00)	(1,801,755.00)
381000-0109-00-000-0	Mgd Medicaid Room & Board-Regency	(87.00)		0.00	(87.00)	0.00
Subtotal [4A] Private-pay residents and other		(5,867,847.00)		0.00	(5,867,847.00)	(5,139,565.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303700-0109-00-000-0	Hospice C/A-Regency	303,222.00		0.00	303,222.00	116,348.00
341005-0109-00-000-0	Private Room & Board Contra-Regency	36,992.00		0.00	36,992.00	155,036.00
351005-0109-00-000-0	Comm Ins Room & Board Contra-Regency	25,769.00		0.00	25,769.00	44,133.00
353005-0109-00-000-0	Comm Ins Contra Other-Regency	3,331.00		0.00	3,331.00	6,316.00
371005-0109-00-000-0	Mgd Medicare Room & Board Contra-Regency	(19,700.00)		0.00	(19,700.00)	(2,231.00)
373005-0109-00-000-0	Mgd Medicare Contra Other-Regency	54,396.00		0.00	54,396.00	72,876.00
Subtotal [4B] Private-pay room and board contractual allowance		404,010.00		0.00	404,010.00	392,478.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0109-00-000-0	Medicare Pt A Pharmacy-Regency	(435,153.00)		0.00	(435,153.00)	(446,048.00)
Subtotal [5A] Prescription Drugs - Medicare		(435,153.00)		0.00	(435,153.00)	(446,048.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0109-00-000-0	Medicare Pt A Pharmacy Contra-Regency	458,429.00		0.00	458,429.00	477,681.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		458,429.00		0.00	458,429.00	477,681.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
314100-0109-00-000-0	Medicaid Pharmacy-Regency	(78,772.00)		0.00	(78,772.00)	(103,273.00)
344100-0109-00-000-0	Private Pharmacy-Regency	(2,561.00)		0.00	(2,561.00)	1,678.00
354100-0109-00-000-0	Comm Ins Pharmacy-Regency	(23,982.00)		0.00	(23,982.00)	(30,093.00)
374100-0109-00-000-0	Mgd Medicare Pharmacy-Regency	(271,305.00)		0.00	(271,305.00)	(367,340.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(376,620.00)		0.00	(376,620.00)	(499,028.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
314105-0109-00-000-0	Medicaid Pharmacy Contra-Regency	79,269.00		0.00	79,269.00	103,553.00
344105-0109-00-000-0	Private Pharmacy Contra-Regency	713.00		0.00	713.00	481.00
354105-0109-00-000-0	Comm Ins Pharmacy Contra-Regency	23,982.00		0.00	23,982.00	78,324.00
374105-0109-00-000-0	Mgd Medicare Pharmacy Contra-Regency	283,600.00		0.00	283,600.00	360,624.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		387,564.00		0.00	387,564.00	542,982.00
Subgroup : [6A]	Medical Supplies - Medicare					
324200-0109-00-000-0	MCR Pt A Chargeable Med Supp-Regency	(22,603.00)		0.00	(22,603.00)	(4,595.00)
Subtotal [6A] Medical Supplies - Medicare		(22,603.00)		0.00	(22,603.00)	(4,595.00)

Client: **National Health Care Associates, Inc. (CT)**
Engagement: **Medicaid - Regency House Nuring & Rehab**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance					
324205-0109-00-000-0	MCR Pt A Charge Med Supp Contra-Regency	22,603.00		0.00	22,603.00	4,595.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		22,603.00		0.00	22,603.00	4,595.00
Subgroup : [6C]	Medical Supplies - Non-medicare					
314900-0109-00-000-0	Medicaid Specialty Beds-Regency	0.00		0.00	0.00	306.00
354900-0109-00-000-0	Comm Ins Specialty Beds-Regency	0.00		0.00	0.00	(2,259.00)
374200-0109-00-000-0	Mgd Medicare Chargeable Medical Supplies-Regency	(6,669.00)		0.00	(6,669.00)	0.00
374900-0109-00-000-0	Mgd Medicare Specialty Beds-Regency	(694.00)		0.00	(694.00)	1,953.00
Subtotal [6C] Medical Supplies - Non-medicare		(7,363.00)		0.00	(7,363.00)	0.00
Subgroup : [6D]	Medical Supplies - Non-medicare Contractual Allowance					
374205-0109-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Regency	6,669.00		0.00	6,669.00	0.00
Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance		6,669.00		0.00	6,669.00	0.00
Subgroup : [7A]	Physical Therapy - Medicare					
324300-0109-00-000-0	Medicare Pt A PT-Regency	(381,306.00)		0.00	(381,306.00)	(452,565.00)
334300-0109-00-000-0	Medicare Pt B PT-Regency	(78,354.00)		0.00	(78,354.00)	(43,125.00)
Subtotal [7A] Physical Therapy - Medicare		(459,660.00)		0.00	(459,660.00)	(495,690.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321006-0109-00-000-0	Medicare A PT Contra-Regency	(254,899.00)		0.00	(254,899.00)	(526,628.00)
324305-0109-00-000-0	Medicare Pt A PT Contra-Regency	381,306.00		0.00	381,306.00	452,565.00
334305-0109-00-000-0	Medicare Pt B PT Contra-Regency	44,413.00		0.00	44,413.00	24,514.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		170,820.00		0.00	170,820.00	(49,549.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
304100-0109-00-000-0	Hospice Pharmacy-Regency	(7,536.00)		0.00	(7,536.00)	(867.00)
304300-0109-00-000-0	Hospice PT-Regency	(225.00)		0.00	(225.00)	0.00
314300-0109-00-000-0	Medicaid PT-Regency	(3,083.00)		0.00	(3,083.00)	(15,853.00)
337300-0109-00-000-0	Mgd Medicare Pt B PT-Regency	(1,158.00)		0.00	(1,158.00)	2,272.00
337305-0109-00-000-0	Mgd Medicare Pt B PT Contra-Regency	598.00		0.00	598.00	(843.00)
344300-0109-00-000-0	Private PT-Regency	(110.00)		0.00	(110.00)	1,717.00
354300-0109-00-000-0	Comm Ins PT-Regency	(27,281.00)		0.00	(27,281.00)	(34,079.00)
374300-0109-00-000-0	Mgd Medicare PT-Regency	(287,043.00)		0.00	(287,043.00)	(375,751.00)
378100-0109-00-000-0	Medicare Mgd Care Pt B PT-Regency	(146,599.00)		0.00	(146,599.00)	(95,142.00)
Subtotal [7C] Physical Therapy - Non-medicare		(472,437.00)		0.00	(472,437.00)	(518,546.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
304105-0109-00-000-0	Hospice Pharmacy Contra-Regency	7,536.00		0.00	7,536.00	867.00
304305-0109-00-000-0	Hospice PT Contra-Regency	187.00		0.00	187.00	0.00
314305-0109-00-000-0	Medicaid PT Contra-Regency	3,083.00		0.00	3,083.00	15,853.00
334405-0109-00-000-0	Medicare Pt B ST Contra-Regency	25,119.00		0.00	25,119.00	21,063.00
344305-0109-00-000-0	Private PT Contra-Regency	110.00		0.00	110.00	0.00
354305-0109-00-000-0	Comm Ins PT Contra-Regency	27,281.00		0.00	27,281.00	34,079.00
354405-0109-00-000-0	Comm Ins ST Contra-Regency	15,548.00		0.00	15,548.00	5,746.00
374305-0109-00-000-0	Mgd Medicare PT Contra-Regency	287,387.00		0.00	287,387.00	375,820.00
378105-0109-00-000-0	Medicare Mgd Pt B PT Contra-Regency	90,323.00		0.00	90,323.00	65,489.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		456,574.00		0.00	456,574.00	518,917.00
Subgroup : [8A]	Speech Therapy - Medicare					
324400-0109-00-000-0	Medicare Pt A ST-Regency	(245,527.00)		0.00	(245,527.00)	(262,285.00)
334400-0109-00-000-0	Medicare Pt B ST-Regency	(49,240.00)		0.00	(49,240.00)	(40,721.00)
Subtotal [8A] Speech Therapy - Medicare		(294,767.00)		0.00	(294,767.00)	(303,006.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
321008-0109-00-000-0	Medicare A ST Contra-Regency	(107,829.00)		0.00	(107,829.00)	(243,865.00)
324405-0109-00-000-0	Medicare Pt A ST Contra-Regency	245,527.00		0.00	245,527.00	262,285.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		137,698.00		0.00	137,698.00	16,420.00
Subgroup : [8C]	Speech Therapy - Non-medicare					
304400-0109-00-000-0	Hospice ST-Regency	(177.00)		0.00	(177.00)	0.00
314400-0109-00-000-0	Medicaid ST-Regency	(3,647.00)		0.00	(3,647.00)	(13,077.00)
337400-0109-00-000-0	Mgd Medicare Pt B ST-Regency	(183.00)		0.00	(183.00)	187.00
337405-0109-00-000-0	Mgd Medicare Pt B ST Contra-Regency	113.00		0.00	113.00	0.00
344400-0109-00-000-0	Private ST-Regency	0.00		0.00	0.00	73.00
354400-0109-00-000-0	Comm Ins ST-Regency	(15,548.00)		0.00	(15,548.00)	(5,746.00)
374400-0109-00-000-0	Mgd Medicare ST-Regency	(130,933.00)		0.00	(130,933.00)	(175,028.00)
378120-0109-00-000-0	Medicare Mgd Care Pt B ST-Regency	(99,628.00)		0.00	(99,628.00)	(63,926.00)
Subtotal [8C] Speech Therapy - Non-medicare		(250,003.00)		0.00	(250,003.00)	(257,517.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
304405-0109-00-000-0	Hospice ST Contra-Regency	177.00		0.00	177.00	0.00
314405-0109-00-000-0	Medicaid ST Contra-Regency	3,647.00		0.00	3,647.00	13,077.00
374405-0109-00-000-0	Mgd Medicare ST Contra-Regency	130,933.00		0.00	130,933.00	175,028.00
378125-0109-00-000-0	Medicare Mgd Pt B STContra-Regency	75,754.00		0.00	75,754.00	49,255.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		210,511.00		0.00	210,511.00	237,360.00
Subgroup : [9A]	Occupational Therapy - Medicare					
324800-0109-00-000-0	Medicare Pt A OT-Regency	(382,705.00)		0.00	(382,705.00)	(470,949.00)
334800-0109-00-000-0	Medicare Pt B OT-Regency	(81,570.00)		0.00	(81,570.00)	(44,346.00)
Subtotal [9A] Occupational Therapy - Medicare		(464,275.00)		0.00	(464,275.00)	(515,295.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
321007-0109-00-000-0	Medicare A OT Contra-Regency	(238,265.00)		0.00	(238,265.00)	(490,074.00)
324805-0109-00-000-0	Medicare Pt A OT Contra-Regency	382,705.00		0.00	382,705.00	470,949.00
334805-0109-00-000-0	Medicare Pt B OT Contra-Regency	46,474.00		0.00	46,474.00	27,095.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		190,914.00		0.00	190,914.00	7,970.00
Subgroup : [9C]	Occupational Therapy - Non-medicare					
304800-0109-00-000-0	Hospice OT-Regency	(439.00)		0.00	(439.00)	(154.00)
314800-0109-00-000-0	Medicaid OT-Regency	(4,409.00)		0.00	(4,409.00)	(19,448.00)
337800-0109-00-000-0	Mgd Medicare Pt B OT-Regency	(2,098.00)		0.00	(2,098.00)	3,156.00
337805-0109-00-000-0	Mgd Medicare Pt B OT Contra-Regency	1,258.00		0.00	1,258.00	(1,442.00)
344800-0109-00-000-0	Private OT-Regency	(1,033.00)		0.00	(1,033.00)	1,848.00
354800-0109-00-000-0	Comm Ins OT-Regency	(30,127.00)		0.00	(30,127.00)	(37,431.00)
374800-0109-00-000-0	Mgd Medicare OT-Regency	(302,190.00)		0.00	(302,190.00)	(400,662.00)
378130-0109-00-000-0	Medicare Mgd Care Pt B OT-Regency	(150,195.00)		0.00	(150,195.00)	(95,381.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(489,233.00)		0.00	(489,233.00)	(549,514.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
304805-0109-00-000-0	Hospice OT Contra-Regency	297.00		0.00	297.00	154.00
314805-0109-00-000-0	Medicaid OT Contra-Regency	4,409.00		0.00	4,409.00	19,448.00
344805-0109-00-000-0	Private OT Contra-Regency	1,033.00		0.00	1,033.00	0.00
354805-0109-00-000-0	Comm Ins OT Contra-Regency	30,127.00		0.00	30,127.00	37,431.00
374805-0109-00-000-0	Mgd Medicare OT Contra-Regency	302,190.00		0.00	302,190.00	400,662.00

Client: **National Health Care Associates, Inc. (CT)**
Engagement: **Medicaid - Regency House Nuring & Rehab**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
378135-0109-00-000-0	Medicare Mgd Pt B OT Contra-Regency	107,107.00		0.00	107,107.00	63,716.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		445,163.00		0.00	445,163.00	521,411.00
Subgroup : [10A]	Other - Medicare					
321009-0109-00-000-0	Medicare A NTA Contra-Regency	(404,339.00)		0.00	(404,339.00)	(806,393.00)
321010-0109-00-000-0	Medicare A Nsng Comp Contra-Regency	(664,194.00)		0.00	(664,194.00)	(1,215,827.00)
324000-0109-00-000-0	Medicare Pt A Ambulance-Regency	(3,226.00)		0.00	(3,226.00)	(9,270.00)
324500-0109-00-000-0	Medicare Pt A IV Therapy-Regency	(23,276.00)		0.00	(23,276.00)	(31,633.00)
324600-0109-00-000-0	Medicare Pt A Lab-Regency	(47,226.00)		0.00	(47,226.00)	(58,617.00)
325000-0109-00-000-0	Medicare Pt A X-Regency	(39,282.00)		0.00	(39,282.00)	(31,489.00)
335900-0109-00-000-0	Medicare Part B Telehealthfield-Regency	(4,530.00)		0.00	(4,530.00)	120.00
338000-0109-00-000-0	Medicare Pt B Prior Period-Regency	1,882.00		0.00	1,882.00	1,162.00
Subtotal [10A] Other - Medicare		(1,184,191.00)		0.00	(1,184,191.00)	(2,151,947.00)
Subgroup : [10B]	Other - Non-medicare					
314500-0109-00-000-0	Medicaid IV Therapy-Regency	(497.00)		0.00	(497.00)	(280.00)
314600-0109-00-000-0	Medicaid Lab-Regency	(148.00)		0.00	(148.00)	1,071.00
315000-0109-00-000-0	Medicaid X-Regency	0.00		0.00	0.00	(574.00)
329000-0109-00-000-0	Medicare Pt A Settlement-Regency	(21,130.00)		0.00	(21,130.00)	(16,421.00)
335700-0109-00-000-0	Medicare Pt B Flu/Pneumonia-Regency	(16,007.00)		0.00	(16,007.00)	(8,262.00)
337900-0109-00-000-0	Mgd Medicare Pt B Telehealth	(3,750.00)		0.00	(3,750.00)	0.00
344200-0109-00-000-0	Private Chargeable Med Supp-Regency	0.00		0.00	0.00	659.00
345700-0109-00-000-0	Private Flu/Pneumonia-Regency	(96.00)		0.00	(96.00)	(329.00)
354200-0109-00-000-0	Comm Ins Chargeable Med Supp-Regency	0.00		0.00	0.00	(3,029.00)
354205-0109-00-000-0	Comm Ins Charge Med Supp Contra-Regency	0.00		0.00	0.00	3,029.00
354500-0109-00-000-0	Comm Ins IV Therapy-Regency	0.00		0.00	0.00	(48,231.00)
354600-0109-00-000-0	Comm Ins Lab-Regency	(1,898.00)		0.00	(1,898.00)	(3,333.00)
355000-0109-00-000-0	Comm Ins X-Regency	(1,433.00)		0.00	(1,433.00)	(724.00)
374000-0109-00-000-0	Mgd Medicare Ambulance-Regency	(6,515.00)		0.00	(6,515.00)	(14,845.00)
374500-0109-00-000-0	Mgd Medicare IV Therapy-Regency	(16,758.00)		0.00	(16,758.00)	(6,286.00)
374600-0109-00-000-0	Mgd Medicare Lab-Regency	(25,346.00)		0.00	(25,346.00)	(38,992.00)
375000-0109-00-000-0	Mgd Medicare X-Regency	(21,842.00)		0.00	(21,842.00)	(20,991.00)
375700-0109-00-000-0	Mgd Medicare Flu/Pneumonia-Regency	(19,249.00)		0.00	(19,249.00)	(9,839.00)
378000-0109-00-000-0	Mgd Medicare Prior Period-Regency	19,792.00		0.00	19,792.00	19,257.00
389010-0109-00-000-0	Patient Revenue Capitation -Regency	(316,205.00)		0.00	(316,205.00)	(302,880.00)
Subtotal [10B] Other - Non-medicare		(431,082.00)		0.00	(431,082.00)	(451,000.00)
Subgroup : [15]	Interest Income					
391100-0109-00-000-0	Interest Income-Regency	(22,856.00)		0.00	(22,856.00)	(5,705.00)
Subtotal [15] Interest Income		(22,856.00)		0.00	(22,856.00)	(5,705.00)
Subgroup : [18]	Other Revenue					
391500-0109-00-000-0	Misc. Other Income-Regency	(1,785.00)		0.00	(1,785.00)	(22,784.00)
391530-0109-00-000-0	Misc Income Rebates-Regency	(27,661.00)		0.00	(27,661.00)	(404.00)
391600-0109-00-000-0	Transcription Income-Regency	(591.00)		0.00	(591.00)	0.00
541050-0109-03-000-0	Prior Period Expense-Regency-Administration	0.00		0.00	0.00	(10,138.00)
Subtotal [18] Other Revenue		(30,037.00)		0.00	(30,037.00)	(33,326.00)
Total [30] Statement of Revenue		(20,602,992.00)		0.00	(20,602,992.00)	(19,451,669.00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
101000-0109-00-000-0	Cash - Operating-Regency	802,014.00		0.00	802,014.00	930,276.00
102000-0109-00-000-0	Cash - Payroll-Regency	7,342.00		0.00	7,342.00	8,539.00
104000-0109-00-000-0	Cash - Savings-Regency	2,253,002.00		0.00	2,253,002.00	1,302,602.00
105000-0109-00-000-0	Cash - Savings Patients-Regency	71,953.00		0.00	71,953.00	117,150.00
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	0.00		0.00	0.00	866.00
Subtotal [A1] Cash		3,135,811.00		0.00	3,135,811.00	2,360,933.00
Subgroup : [A2]	Resident Accounts Receivable					
110000-0109-00-000-0	Accounts Receivable-Regency	219,997.00		0.00	219,997.00	440,857.00
111000-0109-00-000-0	A/R Private-Regency	179,671.00		0.00	179,671.00	352,111.00
111200-0109-00-000-0	A/R Comm Ins-Regency	114,494.00		0.00	114,494.00	(56,241.00)
111300-0109-00-000-0	AR Hospice-Regency	123,770.00		0.00	123,770.00	42,212.00
111400-0109-00-000-0	A/R Mgd Medicare-Regency	283,370.00		0.00	283,370.00	378,870.00
112000-0109-00-000-0	A/R Medicare Pt A-Regency	335,446.00		0.00	335,446.00	154,263.00
112500-0109-00-000-0	A/R Medicare Pt B-Regency	8,906.00		0.00	8,906.00	5,084.00
113000-0109-00-000-0	A/R Medicaid-Regency	1,354,774.00		0.00	1,354,774.00	883,130.00
113100-0109-00-000-0	A/R Mgd Medicaid-Regency	0.00		0.00	0.00	(87.00)
114000-0109-00-000-0	A/R Patient Ptcipation-Regency	(10,355.00)		0.00	(10,355.00)	31,771.00
116100-0109-00-000-0	Medicare Coins Bad Debt-Regency	44,637.00		0.00	44,637.00	21,792.00
116200-0109-00-000-0	Allowance for Doubtful Accounts-Regency	(577,640.00)		0.00	(577,640.00)	(425,098.00)
Subtotal [A2] Resident Accounts Receivable		2,077,070.00		0.00	2,077,070.00	1,828,664.00
Subgroup : [A3]	Other Accounts Receivable					
141600-0109-00-000-0	Due from Related-Regency	2,055,798.00		0.00	2,055,798.00	2,299,202.00
Subtotal [A3] Other Accounts Receivable		2,055,798.00		0.00	2,055,798.00	2,299,202.00
Subgroup : [A4]	Inventories					
130000-0109-00-000-0	Inventory-Regency	30,379.00		0.00	30,379.00	34,532.00
Subtotal [A4] Inventories		30,379.00		0.00	30,379.00	34,532.00
Subgroup : [A5]	Prepaid Expenses					
121400-0109-00-000-0	Prepaid Workers Comp-Regency	16,210.00		0.00	16,210.00	13,779.00
122200-0109-00-000-0	Prepaid Gen. Ins-Regency	22,042.00		0.00	22,042.00	37,321.00
129000-0109-00-000-0	Prepaid Expense Other-Regency	13,083.00		0.00	13,083.00	10,937.00
129110-0109-00-000-0	Prepaid Personal Property Taxes-Regency	6,093.00		0.00	6,093.00	3,596.00
129300-0109-00-000-0	Prepaid Mgmt Assets-Regency	15,967.00		0.00	15,967.00	20,921.00
Subtotal [A5] Prepaid Expenses		73,395.00		0.00	73,395.00	86,554.00
Subgroup : [A8]	Other Current Assets					
129200-0109-00-000-0	Prepaid Corp Taxes-Regency	312,468.00		0.00	312,468.00	236,468.00
Subtotal [A8] Other Current Assets		312,468.00		0.00	312,468.00	236,468.00
Subgroup : [B1]	Land					
151000-0109-00-000-0	Land-Regency	13,000.00		0.00	13,000.00	13,000.00
Subtotal [B1] Land		13,000.00		0.00	13,000.00	13,000.00
Subgroup : [B4]	Leasehold Improvements					
154000-0109-00-000-0	Lease hold Improvements-Regency	1,604,002.00		59,218.00	1,663,220.00	1,540,004.00
164000-0109-00-000-0	Accum Depr LHI-Regency	(1,020,166.00)	RJE - 7	59,218.00	(1,020,166.00)	(949,537.00)
Subtotal [B4] Leasehold Improvements		583,836.00		59,218.00	643,054.00	590,467.00
Subgroup : [B6]	Movable Equipment					
156000-0109-00-000-0	Major Movable Equip-Regency	1,134,891.00		(59,061.00)	1,075,830.00	1,036,342.00

Client: **National Health Care Associates, Inc. (CT)**
Engagement: **Medicaid - Regency House Nuring & Rehab**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
166000-0109-00-000-0	Accum Depr MME-Regency	(856,162.00)	RJE - 5	157.00		
Subtotal [B6] Movable Equipment		278,729.00	RJE - 7	(59,218.00)	(856,162.00)	(781,939.00)
				0.00		
					219,668.00	254,403.00
Subgroup : [B9]	Other Fixed Assets					
190000-0109-00-000-0	Operating Lease Right of Use Asset - Office Leases	2,133,806.00		0.00	2,133,806.00	0.00
190100-0109-00-000-0	Accum Amort - Operating Lease ROU Asset-Off Lease	(1,097,025.00)		0.00	(1,097,025.00)	0.00
Subtotal [B9] Other Fixed Assets		1,036,781.00		0.00	1,036,781.00	0.00
Subgroup : [D7]	Other Assets					
141000-0109-00-000-0	Loans and Exchange-Regency	12,740.00		0.00	12,740.00	2,240.00
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	0.00		0.00	0.00	1,676,402.00
Subtotal [D7] Other Assets		28,840.00		0.00	28,840.00	1,694,742.00
Total [31-32] Assets		9,626,107.00		157.00	9,626,264.00	9,398,965.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0109-00-000-0	Accounts Payable-Regency	(602,233.00)		0.00	(602,233.00)	(888,255.00)
Subtotal [A1] Trade Accounts Payable		(602,233.00)		0.00	(602,233.00)	(888,255.00)
Subgroup : [A3]	Loans Payable for Equipment					
211401-0109-00-000-0	Equipment Obligation ST 1-Regency	(9,121.00)		0.00	(9,121.00)	(19,543.00)
Subtotal [A3] Loans Payable for Equipment		(9,121.00)		0.00	(9,121.00)	(19,543.00)
Subgroup : [A4]	Accrued Payroll					
250100-0109-00-000-0	Accrued Payroll-Regency	(544,953.00)		0.00	(544,953.00)	(410,888.00)
Subtotal [A4] Accrued Payroll		(544,953.00)		0.00	(544,953.00)	(410,888.00)
Subgroup : [A12]	Other Current Liabilities					
220200-0109-00-000-0	Unclaimed ADP checks-Regency	(18,549.00)		0.00	(18,549.00)	(16,820.00)
221700-0109-00-000-0	Due to Medicaid-Regency	(10,887.00)		0.00	(10,887.00)	(10,886.00)
221800-0109-00-000-0	Due to HMS-Regency	(150,238.00)		0.00	(150,238.00)	(72,504.00)
226200-0109-00-000-0	Patients Fund-Regency	(71,953.00)		0.00	(71,953.00)	(117,150.00)
226300-0109-00-000-0	Patient Recreation Fund-Regency	(1,175.00)		0.00	(1,175.00)	0.00
250000-0109-00-000-0	Accrued Expenses-Regency	(278,379.00)		0.00	(278,379.00)	(272,117.00)
250020-0109-00-000-0	Accrued Pension-Regency	(344,859.00)		0.00	(344,859.00)	(343,175.00)
250030-0109-00-000-0	Accrued Worker's Comp-Regency	(42,444.00)		0.00	(42,444.00)	(66,068.00)
254900-0109-00-000-0	CT PET Tax Accrued Expense-Regency	(92,322.00)		0.00	(92,322.00)	(56,722.00)
290000-0109-00-000-0	Operating Lease Liability - Office leases-Current	(534,234.00)		0.00	(534,234.00)	0.00
Subtotal [A12] Other Current Liabilities		(1,545,040.00)		0.00	(1,545,040.00)	(955,442.00)
Subgroup : [B1]	Loans Payable - Equipment					
211411-0109-00-000-0	Equipment Obligation LT 1-Regency	0.00		0.00	0.00	(9,121.00)
Subtotal [B1] Loans Payable - Equipment		0.00		0.00	0.00	(9,121.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0109-00-000-0	Due to Realty-Regency	(91,171.00)		0.00	(91,171.00)	(238,348.00)
271500-0109-00-000-0	Due to Related-Regency	(193,062.00)		0.00	(193,062.00)	(227,828.00)
Subtotal [B3] Loans from Owners or Related Parties		(284,233.00)		0.00	(284,233.00)	(466,176.00)
Subgroup : [B4]	Other Long-Term Liabilities					
231100-0109-00-000-0	Operating Lease Liabilities - Current	0.00		0.00	0.00	(587,780.00)
231200-0109-00-000-0	Operating Lease Liabilities - Noncurrent	0.00		0.00	0.00	(1,088,622.00)
271000-0109-00-000-0	Due to Aging in Amer-Regency	3,059.00		0.00	3,059.00	(11,936.00)
290100-0109-00-000-0	Operating Lease Liability-Office Leases-Noncurrent	(502,547.00)		0.00	(502,547.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		(499,488.00)		0.00	(499,488.00)	(1,688,338.00)
Total [33-34] Liabilities		(3,485,068.00)		0.00	(3,485,068.00)	(4,437,763.00)
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
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	860,000.00		0.00	860,000.00	885,001.00
295000-0109-00-000-0	Retained Earnings-Regency	(5,352,460.00)		(157.00)	(5,352,617.00)	(5,205,710.00)
Subtotal [B5] Cumulated Earnings		(4,065,445.00)	RJE - 5	(157.00)	(4,065,602.00)	(3,893,694.00)
Total [35] Equity		(4,065,445.00)		(157.00)	(4,065,602.00)	(3,893,694.00)
	Sum of Account Groups	138,587.00		0.00	138,587.00	106,528.00
	Net (Income) Loss	138,587.00		0.00	138,587.00	106,528.00

Client: **National Health Care Associates, Inc. (CT)**
Engagement: **Medicaid - Regency House Nuring & Rehab**
Period Ending: **9/30/2024**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 3				
		D.01		
	To reclass licenses, subscriptions and Chamber dues to correct line of cost report.			
191001-0109-03-000-(Subscriptions-Regency-Administration			163.00	
500000-0109-03-000-(Licenses and Permits-Regency-Administration			2,869.00	
Marcum 103 Chamber Dues			718.00	
191000-0109-03-000-(Dues-Regency-Administration				3,750.00
Total			3,750.00	3,750.00
Reclassifying Journal Entries JE # 4				
		D.01 - Tab T		
	To reclass leases into correct lines of cost report.			
Marcum 104 Leased Equipment			48,278.00	
135210-0109-03-000-(IT Rental-Regency-Administration				47,433.00
152000-0109-04-000-(Equip Rental-Regency-Fiscal Operations				845.00
Total			48,278.00	48,278.00
Reclassifying Journal Entries JE # 5				
		PY Report		
	to correct for a refund of an item that was not capitalized in the PY.			
156000-0109-00-000-(Major Movable Equip-Regency			157.00	
295000-0109-00-000-(Retained Earnings-Regency				157.00
Total			157.00	157.00
Reclassifying Journal Entries JE # 6				
		G.01		
	To reclass real estate taxes and property ins into correct lines of the cost report.			
Marcum 206 Real Estate Taxes			111,507.00	
Marcum 207 Property Ins			24,532.00	
471000-0109-25-000- Rent-Regency-Property				136,039.00
Total			136,039.00	136,039.00
Reclassifying Journal Entries JE # 7				
		PY Report / K.01		
	To reclass fixed assets into correct line of the cost report.			
154000-0109-00-000- Lease hold Improvements-Regency			59,218.00	
484000-0109-25-000- Depe Exp LHI-Regency			11,844.00	
156000-0109-00-000- Major Movable Equip-Regency				59,218.00
486000-0109-25-000- Depr Exp MME-Regency				11,844.00
Total			71,062.00	71,062.00



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/3/2025
Run Date: 2/3/2025

Provider Name: Regency House Nursing & Rehab
Provider Number:
Period Ended: 9/30/24

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: