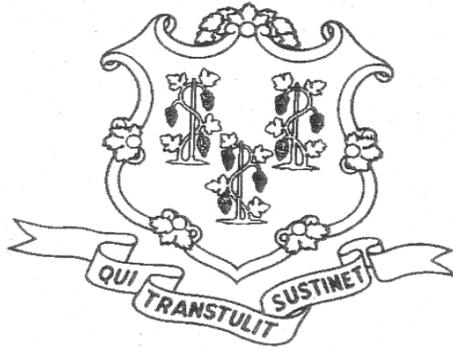


# State of Connecticut



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

Name of Facility (as licensed) Marlborough Health Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 85 Stage Harbor Road, Marlborough, CT 06447	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 200RH	RHNS	(Specify)	Medicare Provider 07-5384
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Medicaid Provider Numbers:	CCNH 75064	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2020	Page 1	of 37
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**Administrator's/Owner's Certification**

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

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

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

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

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Marlborough Health Care Center, Inc.		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 85 Stage Harbor Road, Marlborough, CT 06447				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 4/8/2021	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

## General Information and Questionnaire

### Type of Facility - Organization Structure

	Phone No. of Facility 860-295-9831	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Marlborough Health Care Center, Inc.		Address (No. & Street, City, State, Zip ) 85 Stage Harbor Road, Marlborough, CT 06447		
License Numbers:	CCNH 200RH	RHNS	(Specify)	Medicare Provider No. 07-5384
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input 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 <span style="margin-left: 20px;">If "Yes," explain fully.</span>				
N/A				
<b>Administrator</b>				
Name of Administrator Robert Guastella		Nursing Home Administrator's License No.:	936	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				



**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Marlborough Health Care Center, Inc.	85 Stage Harbor Road, Marlborough, CT 06447	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	181 Wildacre Avenue, Lawrence, NY 11559	Secretary	50	
Names of Stockholders Owning at Least 10% of Shares				
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	181 Wildacre Avenue, Lawrence, NY 11559	Secretary	50	



## General Information and Questionnaire Related Parties\*

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / m12	14,046	14,046
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	Pg. 27 / Line 12d	3,081	3,081
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg. 16 / Line m12	527,587	527,587
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent/Other	Pg. 16 / Line m12	11,297	11,297
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST Services/Consulting	Various	543,385	523,443
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent/Other	Pg. 16 / Line m12	1,819	1,819
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	15,014	13,758
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/Rx Consulting	Various	328,107	293,233
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,200,969	1,200,969

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

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

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

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH	Report for Year Ended 9/30/2020			Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 / ongoing	2,930		2,930	
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	34,534		34,534	
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/01/18	39 months	3,789		3,789	
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/19	39 months	2,317		2,317	
Jaguar Land Rover 1568 W Chester Pike West Chester. P.A 19382	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease (Disallowed)	06/01/17	36 Months	7,675		7,675	
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/20	Ongoing	638		638	
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>	51,883

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

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

Name of Facility Marlborough Health Care Center, I	License No. 200RH	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1	Compilation, Preparation of Medicare and Medicaid Cost Reports and YE Tax Services	\$	29,395
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 29,395

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 GOLDMAN GRUDER & WOOD 2 MURTHA CULLINA LLP 3 4 5	Telephone Number 203-899-8900 860-240-6000
--	--

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

1	200 CONNECTICUT AVENUE NORWALK CT 06854
2	185 Asylum Ave Hartford CT 06103
3	
4	
5	

Services Provided by This Firm (*describe fully*)

1	Collections (Disallowed on Pg 28)	\$	6,399
2	General Legal Services - Review of 2567 For F tags, Language for IDR	\$	562
3		\$	
4		\$	
5		\$	
			Charge for Services Provided
			\$ 6,961

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

- Yes     No    Page 15, Line 1e

### Schedule of Resident Statistics

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH			Report for Year Ended 9/30/2020				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	120	120			120	120						
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	106	106			106	106						
B. As of midnight of THIS report period	86	86							86	86		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,114	3,114			2,380	2,380			734	734		
B. Medicaid (Conn.)	25,712	25,712			20,101	20,101			5,611	5,611		
C. Medicaid (other states)												
D. Private Pay	3,242	3,242			2,549	2,549			693	693		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	2,943	2,943			2,131	2,131			812	812		
G. Total Care Days During Period (3A thru F)	35,011	35,011			27,161	27,161			7,850	7,850		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	35,011	35,011			27,161	27,161			7,850	7,850		

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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	5	61		20				
Per Diem Rate								
a. One bed rm.	Various	230.98		525.00				
b. Two bed rms.	Various	230.98		490.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,659	1,659		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	471	471		
C. Other	7,217	7,217		
D. <b>Total Physical Therapy Treatments</b>	9,347	9,347		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	562	562		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	49	49		
C. Other	1,030	1,030		
D. <b>Total Speech Therapy Treatments</b>	1,641	1,641		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,768	1,768		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	462	462		
C. Other	7,642	7,642		
D. <b>Total Occupational Therapy Treatments</b>	9,872	9,872		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Marlborough Health Care Center, Inc.	200RH	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	26,025	54				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	176,412	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	186,353	8,243				
5. Dietary Service						
a. Head Dietitian	28,777	743				
b. Food Service Supervisor	68,445	2,088				
c. Dietary Workers	380,190	19,654				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	280,672	15,919				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	131,139	4,322				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	29,649	1,314				
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	129,464	2,080				
b. RN						
1. Direct Care	710,710	14,784				
2. Administrative**	230,578	6,462				
c. LPN						
1. Direct Care	882,808	26,340				
2. Administrative**						
d. Aides and Attendants	1,608,827	83,348				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	109,395	4,939				
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	70,691	2,663				
n. Marketing						
o. Other (Specify) See Attached Schedule	97,105	2,145				
<i>A-13. Total Salary Expenditures</i>	<i>5,147,240</i>	<i>197,178</i>				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	94,781	2,087				
Respiratory Therapist (Disallowed on Pg 28a)	2,324	58				
<b>Total</b>	\$ 97,105	2,145	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant (Disallowed on Pg 28a)	\$ 11,044	110				
Rehab Consultant (Disallowed on Pg 28a)	4,879	98				
<b>Total</b>	\$ 15,923	208	\$ -	-	\$ -	-

**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
Marlborough Health Care Center, Inc.				200RH	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J Ostreicher	26,025			Non Discriminatory	Supervises Operations. Deals with DNS	54	A1	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

**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	
Marlborough Health Care Center, Inc.				200RH	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Robert Guastella	176,412			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Marlborough Health Care Center, Inc.	200RH	9/30/2020	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	1,155	33				
2. Dentist	6,489	120				
3. Pharmacist	11,494	115				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	188,415	3,427				
b. Other						
6. Social Worker	865	42				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	51,600	52				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	89,861	2,084				
b. Other						
10. Occupational Therapist						
a. Resident Care	260,591	4,649				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	10,276	215				
2. Administrative***						
b. LPN						
1. Direct Care	30,050	680				
2. Administrative***						
c. Aides	119,441	4,317				
d. Other						
12. Other (Specify)						
See Attached Schedule	15,923	208				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>786,160</b>	<b>15,942</b>				

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

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

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

**Report of Expenditures**  
**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\***

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH		Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
MAPLE VIEW MANOR	Social Worker	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Dr. Thomas Larson, 78 East Wharf Rd, Madison, CT 06443	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Starling Physicians, 2110 Silas Deane HWY, Rocky Hill CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Services, 850 Silas Deane Hwy Wethersfield, CT 06109	Contract RNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Jane Querido, 177 Lexington Rd, Glastonbury CT 06033	Dietary Consultant	<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"/>			

\* 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
Marlborough Health Care Center, Inc.	200RH	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 213,267	213,267			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 50,629	50,629			
4. Social Security (F.I.C.A.)	\$ 376,707	376,707			
5. Health Insurance	\$ 528,784	528,784			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 13,015	13,015			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 2,483	2,483			
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 409,756	409,756			
<b>d. Accounting and Auditing</b>	\$ 29,395	29,395			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 6,961	6,961			
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 11,497	11,497			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 68,095	68,095			
2. Cellular Phones	\$ 1,679	1,679			
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$ 28,199	28,199			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 616,233	616,233			
<b>Subtotal</b>	\$ 2,356,700	2,356,700			

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended		Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		2,356,700	2,356,700		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 5,515	5,515			
3. Gifts to Staff and Residents	\$ 4,718	4,718			
4. Employee Travel	\$ 3,558	3,558			
5. Education Expenses Related to Seminars and Conventions	\$ 100	100			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 1,170	1,170			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 7,374	7,374			
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	\$ 2,569	2,569			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 9,739	9,739			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 8,436	8,436			
10. Contributions*** See Attached Schedule	\$ 1,200	1,200			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 87,309	87,309			
12. Administrative Management Services**	\$ 554,749	554,749			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 54,399	54,399			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,097,536	3,097,536			

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

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

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

## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing Supplies (Disallowed on Pg 28)	\$ 2,478		
Promotional Advertising (Disallowed on Pg 28)	4,896		
<b>Total Other Advertising</b>	\$ 7,374	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 8,539		
AHCA Dues	1,200		
<b>Total Dues</b>	\$ 9,739	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Political Contributions (Disallowed on Pg 28)	\$ 1,200		
<b>Total Contributions</b>	\$ 1,200	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits	\$ 2,135		
Penalties (Disallowed on Pg 28a)	538		
Routine Bank Charges	30,938		
Miscellaneous Expense (Disallowed on Pg 28a)	12,942		
Prior Period Expense (Disallowed on Pg 28a)	7,846		
<b>Total Other Administrative and General</b>	\$ 54,399	\$ -	\$ -

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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2020	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare Associates, Inc.	554,749	Shared Expenses	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.		200RH	9/30/2020	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 245,932	245,932			
2. Non-Food Supplies	\$ 25,869	25,869			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 11,287	11,287			
c. Other (Specify) _____ COVID Dietary Supplies	\$ 465	465			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 283,553</b>	<b>283,553</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH	Report for Year Ended 9/30/2020		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
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)		\$	148,934	148,934		
c. Other (Specify) Laundry Supplies		\$	57,475	57,475		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>206,409</b>	<b>206,409</b>		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Marlborough Health Care Center, Inc.		200RH	9/30/2020		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	26,672	26,672		
	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> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	26,672	26,672		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$	300,183	300,183		
	2. Purchased from	\$				
	b. Medicine Cabinet Drugs	\$	12,415	12,415		
	c. Medical and Therapeutic Supplies	\$	71,874	71,874		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	8,845	8,845		
	f. X-rays and Related Radiological Procedures***	\$	15,014	15,014		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	51,157	51,157		
	i. Recreation	\$	22,586	22,586		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	109,199	109,199		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	591,273	591,273		

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

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

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

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



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

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH		Report for Year Ended 9/30/2020			Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	12,144			16	11
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	110,095			19	3b
Med Apparel	Parkway, Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	38,839			19	3b
MJ Daly	110 Mattatuck Heights Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	13,014			22	6f
Junga Electric LLC	19 Candlewood RD Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical Maintenance	13,199			22	6f
All Waste, Inc.	143 Murphy Rd, Hartford, CT 06114	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Disposal	30,410			22	6f
BLAKE EQUIPMENT CO.	1340, Woburn MA 01888	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Water Pump Service	10,424			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Marlborough Health Care Center, Inc	200RH	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	69,933	69,933			
c. Light & Power	\$	145,311	145,311			
d. Water	\$	65,100	65,100			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$	51,883	51,883			
f. Other ( <i>itemize</i> )	\$	139,185	139,185			
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$</b>	<b>471,412</b>	<b>471,412</b>			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$	154	154			
b. Building & Building Improvements	\$	80,251	80,251			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	46,447	46,447			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$</b>	<b>126,852</b>	<b>126,852</b>			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	89,435	89,435			
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>	<b>89,435</b>	<b>89,435</b>			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	360,000	360,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	103,311	103,311			
c. Personal property taxes	\$	13,313	13,313			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$</b>	<b>692,911</b>	<b>692,911</b>			

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



### Depreciation Schedule

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH			Report for Year Ended 9/30/2020			Page 23	of 37			
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>												
1. Acquired prior to this report period		9,235		9,235	308	S/L	Various	154				
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal									154			
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period		2,006,285		2,006,285	428,447	S/L	Various	80,251				
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal									80,251			
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
		Yes	No									Month
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period				Var	Var	1,150,703		1,150,703	981,240	S/L	Various	42,732
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)				Var	Var	25,077		25,077		S/L	Various	3,715
D-3. Subtotal												46,447
<b>E. Total Depreciation</b>												126,852

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/30/2019	80 electric bed"	\$ 1,214	12	\$ 101
12/31/2019	Heated pellet dispenser	5,360	5	1,072
2/29/2020	Electric bed	2,603	12	217
2/29/2020	Plate Dispenser	4,305	5	861
5/31/2020	Commercial dryer	757	10	76
6/30/2020	Ultrasound Scanner	8,147	7	1,164
9/30/2020	Electric bed 80"	1,345	12	112
9/30/2020	Electric bed 80"	1,345	12	112
<b>Total additions for Movable Equipmen</b>		\$ 25,077		\$ 3,715 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
12/31/2019	New Sprinklers	\$ 3,460	10	\$ 346
7/31/2020	New Heater	7,494	10	749
10/31/2019	Painter	6,864	10	686
11/30/2019	Painter	1,961	10	196
1/31/2020	Painter	1,683	10	168
8/31/2020	Radiator	8,527	25	341
<b>Total additions for Leasehold Improvemen</b>		\$ 29,988		\$ 2,486 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Marlborough Health Care Center, Inc.			200RH		9/30/2020			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	2,677,570	1,885,746	S/L	Various	86,949	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	29,988		S/L	Various	2,486	
C-4. Subtotal									89,435
<b>D. Total Amortization</b>									89,435

\* 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.

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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2020	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage		42,799		
7. Acquisition Cost				
a. Land		186,373		
b. Building		1,480,167		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		05/10/18		
c. Interest Rate for the Cost Year		6.21%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		2,600,000		
f. Principal balance outstanding as of 9/30/20		2,493,014		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH	Report for Year Ended 9/30/2020		Page 26	of 37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page )*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Marlborough Health Care Center,		200RH		9/30/2020		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	12,406	12,406	
Admin / Computer Loan Interest							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	12,406	12,406	
14. Insurance							
a. Insurance on Property (buildings only)				\$	12,300	12,300	
b. Insurance on Automobiles				\$	1,890	1,890	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	10,741	10,741	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	64,003	64,003	
Crime / Liability							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	88,934	88,934	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	11,404,506	11,404,506	

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Marlborough Health Care Center, Inc.			200RH	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 21,280	21,280		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 260,591	260,591		
7.			Other - See attached Schedule	\$ 15,923	15,923		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 409,756	409,756		
10.			Accounting	\$			
10a.			Legal	\$ 6,399	6,399		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 239	239		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 1,868	1,868		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 3,558	3,558		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 7,374	7,374		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,200	1,200		
21.	16	m12	Unallowable Management Fees	\$ 275,478	275,478		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 52,966	52,966		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,056,632	1,056,632		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	B12o	Admissions Salary Associated with Marketing	\$ 18,956		
10	B12o	Respiratory Therapist	2,324		
<b>Total Other Salaries Adjustment</b>			\$ 21,280	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Nursing Consultant	\$ 11,044		
13	B12o	Rehab Consultant	4,879		
<b>Total Other Fees Adjustments</b>			\$ 15,923	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Marketing Salary	\$ 4,355		
15	1k1	CY PET Tax Expense (Amount above Revenue Disallowed)	26,853		
15	Var	Benefits Associated with Respiratory Therapist Salary	432		
16	m13	Penalties	538		
16	m13	Miscellaneous Expense	12,942		
16	m13	Prior Period Expense	7,846		
<b>Total Other A&amp;G Adjustments</b>			\$ 52,966	\$ -	\$ -

**D. Adjustments to Statement of Expenditures (cont'd)**

Name of Facility				License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.				200RH	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,056,632	1,056,632		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 300,183	300,183		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 15,014	15,014		
30.	20	5h	Laboratory	\$ 51,157	51,157		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 8,845	8,845		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 62,964	62,964		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 2,502	2,502		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 9,565	9,565		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 12,617	12,617		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,519,479	1,519,479		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5c	Med B Nursing Supplies	\$ 7,304		
20	51	Supplies-Rehab Tpy and Ancllry	197		
20	51	IV Thy Supplies-Rehab Tpy and Ancllry	4,595		
20	51	Equip Rental-Nursing	16,307		
20	51	Equip Rental-Rehab Tpy and Ancllry	10,250		
20	51	Equip Rental-Respiratory	12,894		
20	5i	Cable Television Disallowance (See Attached)	11,417		
<b>Total Other Ancillary Costs</b>			\$ 62,964	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non Allowable Depreciation on TVs and Mattresses	\$ 2,502		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 2,502	\$ -	\$ -

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Auto Lease	\$ 7,675		
27	14b	Auto Insurance	1,890		
<b>Total Other Property Adjustments</b>			\$ 9,565	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Donation Revenue	\$ 41		
30	IV 8	Medical Record Income	46		
30	IV 8	Refunds / Rebates	12,530		
<b>Total Other Adjustments</b>			\$ 12,617	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Marlborough Health Care Center, Inc	200RH	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 10,311,862	10,311,862				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,927,961)	(4,927,961)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents( <i>all inclusive</i> )	\$ 1,467,270	1,467,270				
b. Medicare Room and Board Contractual Allowance **	\$ (1,196,096)	(1,196,096)				
4. a. Private-Pay Residents and Other	\$ 4,073,230	4,073,230				
b. Private-Pay Room and Board Contractual Allowance **	\$ (815,247)	(815,247)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 101,528	101,528				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (115,093)	(115,093)				
c. Prescription Drugs - Non-Medicare	\$ 169,545	169,545				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (172,808)	(172,808)				
2. a. Medical Supplies - Medicare	\$ 3,992	3,992				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (3,992)	(3,992)				
c. Medical Supplies - Non-Medicare	\$ 5,301	5,301				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (5,301)	(5,301)				
3. a. Physical Therapy - Medicare	\$ 182,163	182,163				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 157,781	157,781				
c. Physical Therapy - Non-Medicare	\$ 181,969	181,969				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (130,774)	(130,774)				
4. a. Speech Therapy - Medicare	\$ 66,672	66,672				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 87,804	87,804				
c. Speech Therapy - Non-Medicare	\$ 72,831	72,831				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (40,376)	(40,376)				
5. a. Occupational Therapy - Medicare	\$ 198,525	198,525				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 126,164	126,164				
c. Occupational Therapy - Non-Medicare	\$ 193,812	193,812				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (147,249)	(147,249)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 1,115,592	1,115,592				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 141,630	141,630				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 11,102,774	11,102,774				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 892	892				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 550,652	550,652				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 551,544	551,544				
<b>VI. Total All Revenue</b> (III +V)	\$ 11,654,318	11,654,318				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Marlb	\$ 381,318		
30 II 6a	Medicare A Nsng Comp Contra-Marlb	639,116		
30 II 6a	Medicare Pt A Ambulance-Marlb	1,121		
30 II 6a	Medicare Pt A IV Therapy-Marlb	14,402		
30 II 6a	Medicare Pt A Lab-Marlb	20,588		
30 II 6a	Medicare Pt A Specialty Beds-Marlb	2,823		
30 II 6a	Medicare Pt A X-Ray-Marlb	8,263		
30 II 6a	Medicare Pt A Settlement-Marlb	49,193		
30 II 6a	Medicare Pt B Prior Period-Marlb	(1,232)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 1,115,592	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other	\$ (400)		
30 II 6b	Hospice Lab	400		
30 II 6b	Medicaid Rate Adjustment-Marlb	11,817		
30 II 6b	Medicaid Lab-Marlb	9,336		
30 II 6b	Medicaid Specialty Beds-Marlb	4,862		
30 II 6b	Medicaid X-Ray-Marlb	251		
30 II 6b	Comm Ins Lab-Marlb	2,199		
30 II 6b	Comm Ins Specialty Beds-Marlb	106		
30 II 6b	Comm Ins X-Ray-Marlb	691		
30 II 6b	Mgd Medicare NTA Contra-Marlb	29,333		
30 II 6b	Mgd Medicare Nsng Comp Contra-Marlb	46,828		
30 II 6b	Mgd Medicare IV Therapy	17,014		
30 II 6b	Mgd Medicare Lab	16,225		
30 II 6b	Mgd Medicare X-Ray	6,867		
30 II 6b	Mgd Medicare Flu/Pneumonia	1,387		
30 II 6b	Mgd Medicare Prior Period	(5,286)		
<b>Total Other Resident Revenue</b>		\$ 141,630	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	150,160	\$ 892		
<b>Total Interest Income</b>			\$ 892	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Stimulus Revenue	\$ 525,543		
30 IV 8	Donation Revenue (Disallowed on Pg 29a)	41		
30 IV 8	Medical Record Income (Disallowed on Pg 29a)	46		
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	12,530		
30 IV 8	Legal Settlement Revenue (No CY Expense)	1,028		
30 IV 8	UHC Income	10,118		
30 IV 8	Long Term CT PET Tax Income	1,346		
<b>Total Other Revenue</b>		\$ 550,652	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	1,808,249
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	943,193
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	184,548
4. Inventories			\$	37,508
5. Prepaid Expenses			\$	162,565
a. _____				
b. _____				
c. _____				
d. See Schedule		162,565		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	90,958
Medicare Co-Ins Bad Debt		49,193		
CT PET Deferred Tax		41,765		
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>3,227,021</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost	9,235	\$	8,773
	Accum. Depreciation	462		Net
3. Buildings	*Historical Cost		\$	
	Accum. Depreciation			Net
4. Leasehold Improvements	*Historical Cost	2,707,558	\$	732,377
	Accum. Depreciation	1,975,181		Net
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation			Net
6. Movable Equipment	*Historical Cost	1,175,780	\$	148,093
	Accum. Depreciation	1,027,687		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	124,864
F/S vs C/R NBV		(1,143)		
See Schedule		126,007		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>1,014,107</b>

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

(Carry Total forward to next page )

## Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp	\$ 16,084
31	A5	Prepaid General Insurance	\$ 8,656
31	A5	Prepaid Expenses Other	\$ 28,021
31	A5	Prepaid Real Estate Taxes	\$ 75,944
31	A5	Prepaid Personal Property Taxes	\$ 9,698
31	A5	Prepaid Corp Taxes	\$ 5,581
31	A5	Prepaid Mgmt Assets	\$ 18,581
<b>Total Prepaid Expenses</b>			<b>\$ 162,565</b>

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 126,007
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 126,007</b>

## Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			<b>\$ -</b>

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

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

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

Page Ref	Line Ref	Description	
33	A12	Loans and Exchange	\$ 750
33	A12	Unclaimed ADP Checks	4,137
33	A12	Due to Medicaid	151,375
33	A12	Deferred Revenue	480,126
33	A12	Patient Fund	89,211
33	A12	Accrued Expenses	170,833
33	A12	Accrued Pension	13,015
33	A12	Accrued Workers Comp	70,494
33	A12	CT PET Tax Accrued Expense	25,075
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 1,005,016</b>

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	4,241,128
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____ Net	
			Accum. Depreciation _____	\$
3. Buildings			*Historical Cost <u>2,006,285</u>	
			Accum. Depreciation <u>508,698</u>	Net
			\$	1,497,587
4. Non-Movable Equipment			*Historical Cost _____ Net	
			Accum. Depreciation _____	\$
5. Movable Equipment			*Historical Cost _____ Net	
			Accum. Depreciation _____	\$
6. Motor Vehicles			*Historical Cost _____ Net	
			Accum. Depreciation _____	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	1,497,587
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____ Net	
			Accum. Depreciation _____	\$
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> )			\$	11,500
Security Deposits			11,500	
_____				
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	11,500
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	5,750,215

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2020	33	37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	450,253
2. Notes Payable ( <i>itemize</i> )			\$	64,300
Notes / Loans Payable ST				64,300
_____ _____ _____ See Schedule				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )			\$	14,786
Name of Lender	Purpose	Amount	Date Due	
	Equipment Obligation	14,786		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )			\$	395,298
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> )			\$	1,005,016
_____ _____ _____ See Schedule				1,005,016
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)			\$	<b>1,929,653</b>

\* 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 Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,929,653	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
			\$	56,196
Name of Lender	Purpose	Amount	Date Due	
	Equipment Obligation LT	56,196		
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 1,938,399
Name and Address of Lender	Amount	Loan Date		
Due to Realty / Related / Other	1,938,399			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 396,671
Notes / Loans Payable LT		396,671		
_____ See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,391,266
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,320,919

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

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2020	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	1,497,587
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			\$	1,497,587
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(397,210)
6. Gain or Loss for Period			\$	328,919
	10/1/2019	thru	9/30/2020	
7. Total Net Worth			\$	(68,291)
<b>C. Total Reserves and Net Worth</b>			\$	1,429,296
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,750,215



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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
John Phelps			516-705-4813	
Contact Email Address				
jphelps@nathealthcare.com				