

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Milford Health Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 195 Platt Street, Milford, CT 06460	
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 1056-C	RHNS	(Specify)	Medicare Provider 07-5064
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Medicaid Provider Numbers:	CCNH 000010561	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) Milford Health Care Center, Inc.	License No. 1056-C	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 Milford 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.

{a} Subject to Desk Audit

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Milford Health Care Center, Inc.	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 195 Platt Street, Milford, CT 06460				
Report Prepared By Marcum LLp	Phone Number 203-781-9600	Date 2/7/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-878-5958		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Milford Health Care Center, Inc.		Address (No. & Street, City, State, Zip) 195 Platt Street, Milford, CT 06460		
License Numbers:	CCNH 1056-C	RHNS (Specify)	Medicare Provider No. 07-5064	
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 If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Joanne Jinete		Nursing Home Administrator's License No.:	001787	
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 Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Milford Health Care Center, Inc.	195 Platt Street, Milford, CT 06460		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	184 Wildacre Ave, 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	184 Wildacre Ave, Lawrence, NY 11559	Secretary	50	

General Information and Questionnaire **Individual Proprietorship**

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2020	Page 4	of 37				
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / Line m12	14,295	14,295
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 / Line 12d	4,513	4,513
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg. 16 / Line m12	540,646	540,646
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 16 / Line m12	11,297	11,297
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 16 / Line m12	1,819	1,819
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services/ Rehab Consulting	Various	1,041,571	1,003,346
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg. 20 / Line 5h	34,112	31,258
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drug/OTC/Rx Consulting	Various	528,901	472,684
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,536,574	1,536,574

* 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 Milford Health & Rehab		License No. 1056-C		Report for Year Ended 9/30/2020		Page 4a	of 37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	814,200	814,200
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	26,266	26,266
Milford Realty	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	650,716	***650,716
Maple View Manor	856 Maple St Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Admissions Consultant	Page 13 / Line 12o	1,949	1,949
Preferred Professional Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Contract RNs / LPNs / CNAs	Various	6,493	6,493
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	COVID Expenses	Various	36,950	36,950

* 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 Milford Health Care Center, Inc.	License No. 1056-C	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 Milford Health Care Center, Inc.			License No. 1056-C	Report for Year Ended 9/30/2020			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 / 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	30,247	30,247	
De Lage Landen #501862 PO Box 41602 Philidelphia PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	01/21/15	36 / Ongoing	2,023	2,023	
Lexus Financial PO Box 17187, Baltimore MD	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	12/31/16	36 Months	10,009	10,009	
Mail Finance, PO Box 45840, San Francisco, CA 94145-0840	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	03/15/15	36 Months / Ongoing	457	457	
LEAF CAPITAL FUNDING LLC	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	10/31/19	39 Months	5,985	5,985	
Quadient Leasing 478 Wheelers Farms Rd Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	03/15/15	36 Months / Ongoing	674	674	
	<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 ***							52,325	

* 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.



SALES ORDER

THE OFFICE WORKS

The Office Works, Inc.
45 Corporate Avenue
Plainville, CT 06062
1-800-634-4810 1-860-793-9994

Date: October 31, 2019

BILL TO:
Milford Health Care
195 Platt Street
Milfor, CT 06460

SHIP TO:
Same

ITEM	DESCRIPTION	QTY	SALE / LEASE PRICE
e-Studio 4515AC	Toshiba 45 ppm color multifunctional copier	1	
e-Studio 6518A	Toshiba 85 ppm multifunctional copier	1	
e-Studio 4518A	Toshiba 65 ppm multifunctional copier	1	39-month lease
Ecosys M2640idw	Kyocera desktop multifunctional copier	4	\$562.80 per month
MR3031B	Automatic document handler	2	
MJ1111B	Document finisher	1	
MJ1109B	Document finisher	1	
KD1059B	LCF pedestal	1	
Stand 5005	Cabinet style stand	1	
GD1370N	Fax board	3	
		DELIVERY	Included
		SALES TAX	6.35% of each payment
		TOTAL DUE	N/A

Notes / Provisions
- Delivery, installation, training and the removal of the current equipment is included.
- The cost per page service and maintenance agreement will be billed at current contract rates.
- The service and maintenance agreement covers all parts, labor and toner.

CUSTOMER: Milford Health Care	The Office Works, Inc.
Authorized Signature <u><i>[Signature]</i></u> FOR MILFORD	Accepted By _____
Print Name <u>MICHAEL BOKOW</u>	Print Name _____
Title <u>PURCHASING</u>	Title _____
Date <u>11/6/19</u>	
Phone <u>516 705 4800</u>	Sales Associate _____



LEASE AGREEMENT

1720A Crete Street, Moberly, MO 65270
Phone: 800-662-3759, Fax: 800-426-2626

LESSEE LEGAL NAME: Milford Health Care Center Inc Telephone No: 2038785958

Billing Address: 195 PLATT STREET, MILFORD, CT 06460 Equipment Location (if other than Billing Address): 195 Pratt Street, Milford, CT 06460

EQUIPMENT DESCRIPTION: (indicate quantity, new or used and include make, model, serial # and all attachments - see below and/or attached Schedule A)

Table with 4 columns: Unit Quantity, Description of Equipment Leased, Make and Type, Model Number, Serial Number. Content: * PLEASE REFER TO SCHEDULE A

Table with 4 columns: BASE TERM IN MONTHS (39), TOTAL NUMBER OF LEASE PAYMENTS (@ \$562.80), END OF LEASE PURCHASE OPTION (Fair market value), and a summary row (a) Advance Payment: \$0.00, (b) Security Deposit: \$0.00, (c) Documentation Fee: \$95.00, Total due a + b + c =: \$95.00

**If more than one lease payment is required as an Advance Payment, the balance will be applied to lease payments in inverse order, starting with the last lease payment. Your obligation to pay all amounts and perform all other obligations is non-cancellable, absolute, unconditional and not subject to abatement, set-off or defense.

In this agreement ("Lease"), "we," "our," and "us" refers to LEAF Capital Funding, LLC as Lessor and "you" and "your" refer to the Lessee. You agree to lease the Equipment upon the following terms and conditions:

- 1. LEASE PAYMENTS AND TERM: The Lease is enforceable on you upon your execution. The term of the Lease shall commence on the date the Equipment is delivered to you ("Lease Commencement Date").
2. DELIVERY, ACCEPTANCE, USE AND REPAIR: You are responsible for Equipment delivery and installation.
3. INDEMNIFICATION: You agree to indemnify, defend and hold us harmless from and against any losses, damages, penalties, claims and suits, including attorneys' fees and expenses related to the ordering, manufacture, installation, ownership, condition, use, lease, possession, delivery or return of Equipment.
4. LEASE EXPIRATION, RENEWAL: Unless you notify us at least 90 days prior to the expiration of the Lease of your election to return or purchase the Equipment, this Lease will renew on a month-to-month basis at the same monthly Lease Payment until you either exercise the purchase option or provide us with at least 90 days notice and return the Equipment.
5. LATE FEES AND CHARGES: If any amount is not paid within three (3) days of when due, you agree to pay us a late charge equal to the lesser of 10% of the amount past due or the maximum legal amount.
6. NO WARRANTY: We do not manufacture the Equipment and you have selected the Equipment and the supplier. WE MAKE NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING THOSE OF MERCHANTABILITY OR FITNESS FOR A PURPOSE AND ARE NOT RESPONSIBLE FOR CONSEQUENTIAL OR INCIDENTAL DAMAGES.
7. INSURANCE, RISK OF LOSS: You bear all risk of loss or damage to the Equipment from its order until it is returned in the required condition or purchased by you ("Risk Period").
8. OWNERSHIP AND TAXES: We own the Equipment (excluding licensed software). If you are deemed to own it, you grant us a security interest in the Equipment.
9. DEFAULT: If you or any guarantor do not pay us any amount within ten (10) days of its due date, or breach any terms of this Lease, any guaranty or any license relating to the Equipment, you will be in default.
10. ASSIGNMENT: You have no right to sell or assign the Equipment or Lease.
11. ARTICLE 2A: You agree this Lease is a "finance lease" as defined in Article 2A of the Uniform Commercial Code.
12. CREDIT INFORMATION: You authorize us or any of our affiliates to obtain credit bureau reports, and make other credit inquiries that we deem necessary.
13. CHOICE OF LAW: THIS LEASE WILL BE GOVERNED BY PENNSYLVANIA LAW. YOU CONSENT TO JURISDICTION IN THE STATE OR FEDERAL COURTS IN PENNSYLVANIA AND WAIVE ANY RIGHT TO A TRIAL BY JURY.
14. MISCELLANEOUS: This Lease is the parties' entire agreement and can be amended only in writing signed by both parties.

ACCEPTED BY LESSEE: Milford Health Care Center Inc Print Name: MICHAEL BOKOW Title: Purchasing
X [Signature] FOR MILFORD E-Mail Address: mbokow@milfordhealthcare.com Date: 11/5/19
Lessee Authorized Signature Tax ID Number: 061101532

PERSONAL GUARANTY: Undersigned guarantees that Lessee will make all payments and perform all other obligations under the Lease when due. Undersigned agrees that this is a guaranty of payment and not of collection, and that we can proceed directly against undersigned without first proceeding against Lessee or the Equipment. Undersigned also waives all suretyship defenses and notification if the Lessee is in default and consents to any extensions or modifications granted to Lessee. Undersigned will pay us all expenses (including attorneys' fees) we incur in enforcing our rights against undersigned or Lessee. If more than one person signs this guaranty, each agrees that his/her liability is joint and several. Undersigned authorizes us and our affiliates to obtain credit bureau reports and make inquiries regarding undersigned's personal credit. You consent to jurisdiction in the State or Federal courts in Pennsylvania and expressly waive any right to a trial by jury.

SIGNED X [Signature] Print Name: Title: E-Mail Address:
Accepted by: LEAF Capital Funding, LLC By: Title: Date:



SCHEDULE A TO LEASE AGREEMENT
(EQUIPMENT DESCRIPTION)

Lease Application No.: 546807

QNT	Equipment Description	New/Used	Make	Model	Serial Number
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Location: 195 PLATT STREET, MILFORD, CT 06460

1	E-Studio 4515AC	New			
1	E-Studio 4518A	New			
1	E-Studio 6518A	New			
4	Kyocera M2640idw	New			

LESSEE: Milford Health Care Center Inc

LEAF CAPITAL FUNDING, LLC

BY:  FOR MILFORD

BY: _____

PRINT NAME: MICHAEL BOKOW

PRINT NAME: _____

TITLE: PURCHASING

TITLE: _____

DATE: 11/5/19

DATE: _____

General Information and Questionnaire
Accounting Basis

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	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	\$	33,257
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 33,257

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 NEW HAVEN PROBATE COURT 2 TREASURER STATE OF CONNECTICUT 3 STUART WILLIAM, STATE MARSHAL 4 GOLDMAN GRUDER & WOOD 5	Telephone Number 203-946-1880 860-291-7278 203-799-8283 203-899-8900
--	--

Address (*No. & Street, City, State, Zip Code*)
 1 200 Orange St New Haven, CT 06504
 2 Town Hall, 740 Main Street, East Hartford, CT 06108
 3 PO BOX 551 MILFORD, CT 06460
 4 200 CONNECTICUT AVENUE NORWALK CT 06854
 5

Services Provided by This Firm (*describe fully*)

1	Conservator (Disallowed on Pg 28)	\$	250
2	Conservator (Disallowed on Pg 28)	\$	250
3	Conservator (Disallowed on Pg 28)	\$	54
4	Collections (Disallowed on Pg 28)	\$	9,359
5		\$	
			Charge for Services Provided
			\$ 9,913

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

Schedule of Resident Statistics

Name of Facility Milford Health Care Center, Inc.			License No. 1056-C		Report for Year Ended 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	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	116	116			116	116						
B. As of midnight of THIS report period	105	105							105	105		
3. Total Number of Days Care Provided During Period												
A. Medicare	6,249	6,249			4,806	4,806			1,443	1,443		
B. Medicaid (Conn.)	25,625	25,625			19,711	19,711			5,914	5,914		
C. Medicaid (other states)												
D. Private Pay	1,943	1,943			1,262	1,262			681	681		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	5,224	5,224			3,836	3,836			1,388	1,388		
G. Total Care Days During Period (3A thru F)	39,041	39,041			29,615	29,615			9,426	9,426		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	85	85			85	85						
B. Other Bed Reserve Days	8	8			8	8						
5. Total Resident Days (3G + 4A + 4B)	39,134	39,134			29,708	29,708			9,426	9,426		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Milford Health Care Center, Inc.			License No. 1056-C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	16		67		22								
Per Diem Rate													
a. One bed rm.	Various		258.47		655.00								
b. Two bed rms.	Various		258.47		560.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,904	3,904			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									699	699			
C. Other									15,934	15,934			
D. Total Physical Therapy Treatments									20,537	20,537			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									582	582			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									100	100			
C. Other									1,921	1,921			
D. Total Speech Therapy Treatments									2,603	2,603			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,424	3,424			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									837	837			
C. Other									16,219	16,219			
D. Total Occupational Therapy Treatments									20,480	20,480			

Report of Expenditures - Salaries & Wages

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2020	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	24,496	52				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	193,155	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	191,242	8,223				
5. Dietary Service						
a. Head Dietitian	27,716	808				
b. Food Service Supervisor	79,888	2,088				
c. Dietary Workers	458,423	23,066				
6. Housekeeping Service						
a. Head Housekeeper	59,100	2,088				
b. Other Housekeeping Workers	394,604	20,930				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	64,216	2,080				
b. Other Maintenance Workers	47,484	2,549				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	101,005	5,897				
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	215,463	4,196				
b. RN						
1. Direct Care	638,189	13,437				
2. Administrative**	177,503	4,950				
c. LPN						
1. Direct Care	1,076,512	36,479				
2. Administrative**	147,540	2,168				
d. Aides and Attendants	2,119,639	113,248				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	119,695	4,911				
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	155,648	4,584				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	245,179	6,365				
<i>A-13. Total Salary Expenditures</i>	6,536,697	260,199				

* 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 on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 242,119	6,288				
Respiratory Therapist (Disallowed on Pg 28a)	3,060	77				
Total	\$ 245,179	6,365	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 1,949	95				
IV Nursing Consultant (Disallowed on Pg 28a)	15,262	153				
Rehab Consultant (Disallowed on Pg 28a)	850	11				
Total	\$ 18,061	259	\$ -	-	\$ -	-

**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
Milford Health Care Center, Inc.				1056-C	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J Ostreicher	24,496			Non Discriminatory	Supervises Operations, Deals with DNS	52	A1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Milford Health Care Center, Inc.				1056-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Joanne Jinete	193,155			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Milford Health Care Center, Inc.	1056-C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	4,452	109				
3. Pharmacist	15,374	154				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	461,271	8,967				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	57,000	103				
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	141,330	1,558				
b. Other						
10. Occupational Therapist						
a. Resident Care	451,861	8,714				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,410	24				
2. Administrative***						
b. LPN						
1. Direct Care	4,249	99				
2. Administrative***						
c. Aides	834	32				
d. Other						
12. Other (Specify) See Attached Schedule	18,061	259				
B-13 Total Fees Paid in Lieu of Salaries	1,155,842	20,019				

* 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	License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2020	14	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 / Rehab Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership
Maple View Manor 856 Maple St Rocky Hill CT 06067	Admissions Coordinator	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership
Dr. Garumuni DeSilva, 15 Aldo Drive, Woodbridge, CT, 16525	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
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapist	<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"/>	
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		<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
Milford Health Care Center, Inc.	1056-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 310,561	310,561		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 99,334	99,334		
4. Social Security (F.I.C.A.)	\$ 484,340	484,340		
5. Health Insurance	\$ 814,201	814,201		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 76,545	76,545		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 2,652	2,652		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 661,194	661,194		
d. Accounting and Auditing	\$ 33,257	33,257		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 9,913	9,913		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 17,195	17,195		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 41,521	41,521		
2. Cellular Phones	\$ 4,940	4,940		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 54,435	54,435		
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	\$ 598,208	598,208		
Subtotal	\$ 3,208,296	3,208,296		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Background Checks	\$ 2,652		
Total	\$ 2,652	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<i>Subtotals Brought Forward:</i>	3,208,296	3,208,296			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,055	2,055			
3. Gifts to Staff and Residents	\$ 8,649	8,649			
4. Employee Travel	\$ 4,772	4,772			
5. Education Expenses Related to Seminars and Conventions	\$ 560	560			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 4,036	4,036			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 20,874	20,874			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,261	3,261			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,389	9,389			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 3,998	3,998			
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>)	\$ 92,245	92,245			
12. Administrative Management Services**	\$ 568,057	568,057			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 182,198	182,198			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 4,109,590	4,109,590			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing Supplies (Disallowed on Pg 28)	\$ 4,641		
Promotional Advertising (Disallowed on Pg 28)	16,233		
Total Other Advertising	\$ 20,874	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 8,189		
AHCA Dues	1,200		
Total Dues	\$ 9,389	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits	\$ 2,080		
Penalties (Disallowed on Pg 28a)	118,600		
Routine Bank Charges	35,304		
Miscellaneous Expenses (Disallowed on Pg 28a)	2,479		
Prior Period Expenses (Disallowed on Pg 28a)	23,735		
Total Other Administrative and General	\$ 182,198	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	568,057	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 Milford Health Care Center, Inc.		License No. 1056-C	Report for Year Ended 9/30/2020	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food \$	288,405	288,405		
2.	Non-Food Supplies \$	38,217	38,217		
3.	Other (Specify) _____ \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) \$		28,586	28,586		
c. Other (Specify) _____ \$					
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 355,208	355,208		
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		License No.	Report for Year Ended		Page	of
Milford Health Care Center, Inc.		1056-C	9/30/2020		19	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. \$	33,686	33,686		
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 (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>) Laundry Supplies		\$	59,582	59,582		
3D. Total Laundry Expenditures (3a + b + c)		\$	93,268	93,268		
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
Milford Health Care Center, Inc.		1056-C	9/30/2020		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	40,645	40,645		
	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)	\$	40,645	40,645		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Procure LTC	\$	488,601	488,601		
	b. Medicine Cabinet Drugs	\$	17,856	17,856		
	c. Medical and Therapeutic Supplies	\$	96,101	96,101		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	10,737	10,737		
	f. X-rays and Related Radiological Procedures***	\$	34,112	34,112		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	102,067	102,067		
	i. Recreation	\$	21,616	21,616		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	152,885	152,885		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	923,975	923,975		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Supplies COVID19 - Milford	\$ 63,267		
IV Thy Supplies - Rehab Tpy and Ancllry (Disallowed on Pg 29a)	8,469		
Physician Fees - Consolidated Billing (Disallowed on Pg 29a)	33,200		
Purch Services - Nursing	1,899		
Equip Rental - Nursing (\$6,344 Disallowed on Pg 29a)	10,573		
Equip Rental - Rehab Tpy and Ancllry (Disallowed on Pg 29a)	9,991		
Equip Rental - Respiratory (Disallowed on Pg 29a)	25,486		
Total Other Resident Care	\$ 152,885	\$ -	\$ -

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

Name of Facility Milford Health Care Center, Inc.			License No. 1056-C		Report for Year Ended 9/30/2020			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Enviromental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	27,906			22	6f
Milford Quality Landscaping	P.O. Box 329 Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	21,983			22	6f
Total Lawn Care & More LLC	15 Clark St. Apt1. Milford CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	10,848			22	6f
ADP	P.O. Box 842875 Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	13,541			16	m11
Intergrated Health Systms	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	12,609			16	m11
MJ Daly	110 Mattatuck HTS, Waterbury CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	11,602			22	6f
Otis Elevator	PO Box 13716 Newark, NJ 07188	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Services	10,656			22	6f
IRON MOUNTAIN	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	13,930			22	6f
SMART CARE	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	18,154			18	2b
Emcore Services	5 Dakota Dr #111, New Hyde Park, NY 11042	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	10,411			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"/>							

* 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
Milford Health Care Center, Inc.	1056-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	59,260	59,260			
c. Light & Power	\$	117,961	117,961			
d. Water	\$	24,597	24,597			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	52,325	52,325			
f. Other (<i>itemize</i>)	\$	168,525	168,525			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	422,668	422,668			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	87,358	87,358			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	87,358	87,358			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	77,614	77,614			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	77,614	77,614			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	650,716	650,716			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	157,866	157,866			
c. Personal property taxes	\$	11,223	11,223			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	984,777	984,777			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Supplies-Maintenance	\$ 17,431		
Purch Services-Maintenance	77,070		
Ground Services-Maintenance	37,031		
Pest Control-Maintenance	1,521		
Carting-Maintenance	29,296		
Equip Rental-Maintenance	5,911		
COVID Supplies	265		
Total Other Repairs and Maintenance	\$ 168,525	\$ -	\$ -

Depreciation Schedule

Name of Facility Milford Health Care Center, Inc.			License No. 1056-C			Report for Year Ended 9/30/2020			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	1,030,224		1,030,224	719,117	S/L	Various	79,443	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Var	Var	46,411		46,411		S/L	Various	7,915	
D-3. Subtotal												
E. Total Depreciation												
											87,358	
											87,358	

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/22/2019	PC Connection	\$ 1,663	5	\$ 333
10/27/2019	McKesson - Scale	756	5	151
11/4/2019	IT Savvy-APC Smart	883	5	177
11/5/2019	Cul Depot - Ice Bin	1,018	5	204
11/19/2019	Daniels Equip-UniMac dryer	5,943	5	1,189
12/19/2019	PC Connection	972	5	194
12/26/2019	Cul Depot - Ice Maker	6,024	5	1,205
1/23/2020	TriState - Digital Chair Scale	1,235	5	247
2/28/2020	Culinary Depot - Food Processo	1,486	5	297
3/19/2020	McKesson-Thermometer	2,586	5	517
4/1/2020	McKesson-Electric Bed	1,359	5	272
4/22/2020	THD Pro-Whirlpool freezer	710	5	142
5/7/2020	PC Connection-Computer	1,543	5	309
5/22/2020	PC Connection-Chromebook	930	5	186
5/28/2020	McKesson-Electric bed	1,345	5	269
6/5/2020	SmartCare-Warewash Booster	1,120	5	224
7/7/2020	SmartCare-walk in cooler	10,271	15	685
7/24/2020	Home Depot-Port Rm AC	764	5	153
7/29/2020	Cul Depot - Salvajor Dispenser	1,884	5	377
9/17/2020	Cul Depot-Refrigerator	3,920	5	784
Total additions for Movable Equipmen		\$ 46,411		\$ 7,915 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/15/2019	MJ Daly - HVAC	\$ 2,781	10	\$ 278
11/4/2019	Eagle Rivet Roof Svc	1,039	10	104
11/18/2019	Rick's Plumbing - valves	728	10	73
11/19/2019	Rick's Plumbing - valve	782	10	78
11/27/2019	MJ Daly- Replace RTU	14,875	10	1,488
12/5/2019	L&W Supply - Ceiling Tiles	941	10	94
12/31/2019	MJ Daly - motors	1,695	10	169
1/13/2020	M&R Mechanical - Air Handler	4,227	10	423
1/28/2020	Rick's Plumbing-roof heating	3,877	10	388
2/5/2020	RAPS Plumbing	3,335	10	334
2/28/2020	MJ Daly - coil	4,092	10	409
3/16/2020	Lindquist-Paddle lock/door	1,793	10	179
6/11/2020	Mallico Construct-Ramp Signage	2,393	10	239
7/14/2020	Emcor Svcs-Blower motor	3,165	10	317
7/31/2020	Emcore Svcs-duct work	3,516	10	352
8/21/2020	Fire Prot Alarms-expander brd	1,375	10	138
8/24/2020	M&R Mechanical - Air Handler	4,227	10	423
9/16/2020	EmcorSvcs-Fire damper assembly	2,307	10	231
Total additions for Leasehold Improvermen		\$ 57,149		\$ 5,717 *
Deletions:				
Total deletions for Leasehold Improvermen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Milford Health Care Center, Inc.			License No. 1056-C		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,394,521	916,120	S/L	Various	71,897	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	57,149		S/L	Various	5,717	
C-4. Subtotal									77,614
D. Total Amortization									77,614

* 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.

**Milford Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
LEASEHOLD IMPROVEMENTS											
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,353,600	844,223	67,806	912,029	67,806	979,835	373,765
2019 Additions											
LI	MJ Daly-Water Cutoff	10/31/2018	S/L	10	3,274	-	327	327	327	654	2,620
LI	Rick's Plumbing-Sump Pump	3/21/2019	S/L	10	2,343	-	234	234	234	468	1,875
LI	Eagle Rivet Roof Svc	3/28/2019	S/L	10	8,968	-	897	897	897	1,794	7,174
LI	Star Delta Motors-boiler part	4/2/2019	S/L	10	1,002	-	100	100	100	200	802
LI	Junga Electric-new lines	4/11/2019	S/L	10	1,406	-	141	141	141	282	1,124
LI	Okulus-phone lines	6/4/2019	S/L	10	3,680	-	368	368	368	736	2,944
LI	Okulus-data lines	6/7/2019	S/L	10	3,930	-	393	393	393	786	3,144
LI	Lindquist - Dishroom Doors	8/1/2019	S/L	10	2,394	-	239	239	239	478	1,916
LI	Rick's Plumbing-piping	9/17/2019	S/L	10	3,722	-	372	372	372	744	2,978
LI	Grainger-Water circ motor	9/24/2019	S/L	10	898	-	90	90	90	180	718
LI	Okulus - upgrade	9/30/2019	S/L	10	1,840	-	184	184	184	368	1,472
LI	MJ Daly-Miscellaneous	9/30/2019	S/L	10	6,774	-	677	677	677	1,354	5,420
LI	Okulus - upgrade	9/30/2019	S/L	10	690	-	69	69	69	138	552
2020 Additions											
LI	MJ Daly - HVAC	10/15/2019	S/L	10	2,781	-	-	-	278	278	2,503
LI	Eagle Rivet Roof Svc	11/4/2019	S/L	10	1,039	-	-	-	104	104	935
LI	Rick's Plumbing - valves	11/18/2019	S/L	10	728	-	-	-	73	73	655
LI	Rick's Plumbing - valve	11/19/2019	S/L	10	782	-	-	-	78	78	704
LI	MJ Daly - Replace RTU	11/27/2019	S/L	10	14,875	-	-	-	1,488	1,488	13,387
LI	L&W Supply - Ceiling Tiles	12/5/2019	S/L	10	941	-	-	-	94	94	847
LI	MJ Daly - motors	12/31/2019	S/L	10	1,695	-	-	-	169	169	1,526
LI	M&R Mechanical - Air Handler	1/13/2020	S/L	10	4,227	-	-	-	423	423	3,804
LI	Rick's Plumbing-roof heating	1/28/2020	S/L	10	3,877	-	-	-	388	388	3,489
LI	RAPS Plumbing	2/5/2020	S/L	10	3,335	-	-	-	334	334	3,001
LI	MJ Daly - coil	2/28/2020	S/L	10	4,092	-	-	-	409	409	3,683
LI	Lindquist-Paddle lock/door	3/16/2020	S/L	10	1,793	-	-	-	179	179	1,614
LI	Mallico Construct-Ramp Signage	6/11/2020	S/L	10	2,393	-	-	-	239	239	2,154
LI	Emcor Svcs-Blower motor	7/14/2020	S/L	10	3,165	-	-	-	317	317	2,848
LI	Emcore Svcs-duct work	7/31/2020	S/L	10	3,516	-	-	-	352	352	3,164
LI	Fire Prot Alarms-expander brd	8/21/2020	S/L	10	1,375	-	-	-	138	138	1,237
LI	M&R Mechanical - Air Handler	8/24/2020	S/L	10	4,227	-	-	-	423	423	3,804
LI	EmcorSvcs-Fire damper assembly	9/16/2020	S/L	10	2,307	-	-	-	231	231	2,076
TOTAL LEASEHOLD IMPROVEMENTS					1,451,670	844,223	71,897	916,120	77,614	993,734	457,936
MOVABLE EQUIPMENT											
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	984,209	639,674	70,243	709,917	70,243	780,160	204,049
2019 Additions											
MME	Cul Depot-Disposer	10/5/2018	S/L	5	3,091	-	618	618	618	1,236	1,855
MME	H&R-Pumps	10/10/2018	S/L	5	1,882	-	376	376	376	752	1,130
MME	Fire Prot Alarms-smoke detect	10/22/2018	S/L	5	1,556	-	311	311	311	622	934
MME	PenTel-2 cordless phones	10/29/2018	S/L	5	1,372	-	274	274	274	548	824
MME	Grainger-Power Pack	10/30/2018	S/L	5	1,645	-	329	329	329	658	987
MME	TriState-Hi Lo Bed	10/31/2018	S/L	5	956	-	191	191	191	382	574
MME	Star Delta- Pump Motor/Bearing	1/11/2019	S/L	5	1,745	-	349	349	349	698	1,047
MME	TriState - Hi Lo Bed	1/16/2019	S/L	5	956	-	191	191	191	382	574
MME	PC Connection-HP Monitor	1/24/2019	S/L	5	1,025	-	205	205	205	410	615
MME	Kingsley Power-Control board	3/6/2019	S/L	5	1,772	-	354	354	354	708	1,064
MME	Daniel's Equip-UniMac Washer	3/7/2019	S/L	5	5,943	-	1,189	1,189	1,189	2,378	3,565
MME	Cul Depot-Ice Water Dispenser	3/8/2019	S/L	5	6,552	-	1,310	1,310	1,310	2,620	3,932
MME	PC Connection	4/8/2019	S/L	5	1,123	-	225	225	225	450	673
MME	Culinary Depot-Conv Oven	7/16/2019	S/L	5	11,847	-	2,369	2,369	2,369	4,738	7,109
MME	IT Savvy - APC Smart 1500	8/5/2019	S/L	5	1,619	-	324	324	324	648	971
MME	IT Savvy - HPE Aruba 2530	8/21/2019	S/L	5	1,632	-	326	326	326	652	980
MME	McKesson-Electric Bed	9/27/2019	S/L	5	1,297	-	259	259	259	518	779
2020 Additions											
MME	PC Connection	10/22/2019	S/L	5	1,663	-	-	-	333	333	1,330
MME	McKesson - Scale	10/27/2019	S/L	5	756	-	-	-	151	151	605
MME	IT Savvy-APC Smart	11/4/2019	S/L	5	883	-	-	-	177	177	706
MME	Cul Depot - Ice Bin	11/5/2019	S/L	5	1,018	-	-	-	204	204	814
MME	Daniel's Equip-UniMac dryer	11/19/2019	S/L	5	5,943	-	-	-	1,189	1,189	4,754
MME	PC Connection	12/19/2019	S/L	5	972	-	-	-	194	194	778
MME	Cul Depot - Ice Maker	12/26/2019	S/L	5	6,024	-	-	-	1,205	1,205	4,819
MME	TriState - Digital Chair Scale	1/23/2020	S/L	5	1,235	-	-	-	247	247	988
MME	Culinary Depot - Food Processo	2/28/2020	S/L	5	1,486	-	-	-	297	297	1,189
MME	McKesson-Thermometer	3/19/2020	S/L	5	2,586	-	-	-	517	517	2,069
MME	McKesson-Electric Bed	4/1/2020	S/L	5	1,359	-	-	-	272	272	1,087
MME	THD Pro-Whirlpool freezer	4/22/2020	S/L	5	710	-	-	-	142	142	568
MME	PC Connection-Computer	5/7/2020	S/L	5	1,543	-	-	-	309	309	1,234
MME	PC Connection-Chromebook	5/22/2020	S/L	5	930	-	-	-	186	186	744
MME	McKesson-Electric bed	5/28/2020	S/L	5	1,345	-	-	-	269	269	1,076
MME	SmartCare-Warewash Booster	6/5/2020	S/L	5	1,120	-	-	-	224	224	896
MME	SmartCare-walk in cooler	7/7/2020	S/L	15	10,271	-	-	-	685	685	9,586
MME	Home Depot-Port Rm AC	7/24/2020	S/L	5	764	-	-	-	153	153	611
MME	Cul Depot - Salvajor Dispenser	7/29/2020	S/L	5	1,884	-	-	-	377	377	1,507
MME	Cul Depot-Refrigerator	9/17/2020	S/L	5	3,920	-	-	-	784	784	3,136
TOTAL MOVABLE EQUIPMENT					1,076,635	639,674	79,443	719,117	87,358	806,475	270,160
TOTAL ASSETS PER CR SCHEDULE					2,528,305	1,483,897	151,340	1,635,237	164,972	1,800,209	728,096
TOTAL ASSETS PER TRIAL BALANCE					2,528,305	-	155,734	1,790,972	155,734	1,790,972	737,333
ROUNDING								(2)			2
VARIANCE					(0)	1,483,897	(4,394)	(155,733)	9,238	9,237	(9,239)

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

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage		59,396		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		07/29/04		
c. Interest Rate for the Cost Year		6.39%		
d. Term of Mortgage (number of years)		40		
e. Amount of Principal Borrowed		9,387,600		
f. Principal balance outstanding as of 9/30/20		9,384,800		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Milford Health Care Center, Inc.		1056-C	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Milford Health Care Center, Inc.		1056-C		9/30/2020		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	11,419	11,419	
Admin / Computer Loan Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	11,419	11,419	
14. Insurance							
a. Insurance on Property (buildings only)				\$	53,139	53,139	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	13,451	13,451	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	79,870	79,870	
Crime / Liability							
14d. Total Insurance Expenditures (14a + b + c)				\$	146,460	146,460	
15. Total All Expenditures (A-13 thru C-14)				\$	14,780,549	14,780,549	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.				1056-C	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	13	b10a	Occupational Therapy	\$ 451,861	451,861		
4.			Other - See attached Schedule	\$ 51,484	51,484		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 16,112	16,112		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 661,194	661,194		
10.			Accounting	\$			
10a.			Legal	\$ 9,913	9,913		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,500	3,500		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 2,858	2,858		
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	\$ 3,444	3,444		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 4,036	4,036		
18.	16	m2/3	Unallowable Advertising *	\$ 20,874	20,874		
19.	15	j	Income Tax / Corporate Business Tax	\$ 54,185	54,185		
20.	16	m10	Fund Raising / Contributions	\$ 1,200	1,200		
21.	16	m12	Unallowable Management Fees	\$ 292,646	292,646		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 158,558	158,558		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,731,865	1,731,865		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Admissions Salary Relating to Marketing	\$ 48,424		
10	12o	Respiratory Therapist	3,060		
Total Other Salaries Adjustment			\$ 51,484	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Nursing Consultant	15,262		
13	B12o	Rehab Consultant	850		
Total Other Fees Adjustments			\$ 16,112	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Marketing Salary	\$ 13,090		
15	Var	Benefits Associated with Respiratory Therapist Salary	654		
16	m13	Penalties	118,600		
16	m13	Miscellaneous Expenses	2,479		
16	m13	Prior Period Expenses	23,735		
Total Other A&G Adjustments			\$ 158,558	\$ -	\$ -

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

	<u>Amount</u>
Total Cell Phone Expense	4,940 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report (365out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 3,500</u></u>

Milford Health & Rehab
Calculation of Allowable Management Fee
September 30, 2020

<u>Description</u>	<u>Amount</u>	
Management fees Charged	568,057	Page 16, Line m12
Accounting Charges	33,257	Page 15, Line 1d
Total Management Fees Per Agreement	<u>601,314</u>	
Patient Days	39,134	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	39,420	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 15.25	
PPD Allowance Per Client 2019	7.82	J.01a
2020 CPI Index Increase %	1.02%	
PPD Allowance 9/30/2020	<u>7.83</u>	
Amount over (Under)	\$ 7.4238	
Total Days	39,420	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 292,646</u></u>	

Respiratory Therapist Benefits Disallowance

Respiratory Therapist Salary	3,060	Page 10
Total Salaries	<u>6,536,697</u>	TB Linked
Percent to Total Salaries	0.05%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,397,875	TB Linked
Respiratory Therapist Benefits Disallowed	654	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.				1056-C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,731,865	1,731,865		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 488,601	488,601		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 34,112	34,112		
30.	20	5h	Laboratory	\$ 102,067	102,067		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 10,737	10,737		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 106,105	106,105		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,306	1,306		
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	\$ 10,009	10,009		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 24,163	24,163		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,508,965	2,508,965		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 5,426		
20	5c	Med B Nursing Supplies	\$ 17,189		
20	5l	IV Thy Supplies - Rehab Tpy and Ancllry	8,469		
20	5l	Physician Fees - Consolidated Billing	33,200		
20	5l	Equip Rental - Nursing	6,344		
20	5l	Equip Rental - Rehab Tpy and Ancllry	9,991		
20	5l	Equip Rental - Respiratory	25,486		
Total Other Ancillary Costs			\$ 106,105	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non Allowable Depreciation on TVs and Mattresses	\$ 1,306		
Total Excess Movable Equipment Depreciation			\$ 1,306	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Automobile Leases	\$ 10,009		
Total Other Property Adjustments			\$ 10,009	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	157		
30	IV 8	Rebates / Refunds	23,911		
30	IV 8	Donation Revenue	95		
Total Other Adjustments			\$ 24,163	\$ -	\$ -

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2020

Pg. 29b

Total Cable TV Expense	9,026	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 5,426</u></u>	{a}

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,829,610	11,829,610				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,671,771)	(5,671,771)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,501,370	3,501,370				
b. Medicare Room and Board Contractual Allowance **	\$ (2,949,698)	(2,949,698)				
4. a. Private-Pay Residents and Other	\$ 5,004,285	5,004,285				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,343,535)	(1,343,535)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 198,475	198,475				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (210,579)	(210,579)				
c. Prescription Drugs - Non-Medicare	\$ 249,304	249,304				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (273,035)	(273,035)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 429,978	429,978				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 290,500	290,500				
c. Physical Therapy - Non-Medicare	\$ 355,089	355,089				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (264,600)	(264,600)				
4. a. Speech Therapy - Medicare	\$ 113,371	113,371				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 181,235	181,235				
c. Speech Therapy - Non-Medicare	\$ 104,573	104,573				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (70,238)	(70,238)				
5. a. Occupational Therapy - Medicare	\$ 437,955	437,955				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 233,959	233,959				
c. Occupational Therapy - Non-Medicare	\$ 381,266	381,266				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (302,206)	(302,206)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 2,208,689	2,208,689				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 240,391	240,391				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,674,388	14,674,388				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 836	836				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 601,371	601,371				
V. Total Other Revenue (1 thru 8)	\$ 602,207	602,207				
VI. Total All Revenue (III +V)	\$ 15,276,595	15,276,595				

* 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-Milford	\$ 825,198		
30 II 6a	Medicare A Nsng Comp Contra-Milford	1,300,994		
30 II 6a	Medicare Pt A IV Therapy-Milford	12,570		
30 II 6a	Medicare Pt A Lab-Milford	51,332		
30 II 6a	Medicare Pt A X-Ray-Milford	20,803		
30 II 6a	Medicare Pt B Prior Period-Milford	(2,208)		
Total Other Resident Revenue - Medicare		\$ 2,208,689	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other	\$ (175)		
30 II 6b	Hospice X-Ray	175		
30 II 6b	Medicaid IV Therapy-Milford	139		
30 II 6b	Medicaid Lab-Milford	855		
30 II 6b	Medicare Pt A Settlement-Milford	28,290		
30 II 6b	Comm Ins IV Therapy-Milford	9,700		
30 II 6b	Comm Ins Lab-Milford	7,975		
30 II 6b	Comm Ins X-Ray-Milford	1,874		
30 II 6b	Mgd Medicare NTA Contra-Milford	56,116		
30 II 6b	Mgd Medicare Nsng Comp Contra-Milford	89,069		
30 II 6b	Mgd Medicare IV Therapy	14,732		
30 II 6b	Mgd Medicare Lab	26,186		
30 II 6b	Mgd Medicare X-Ray	11,101		
30 II 6b	Mgd Medicare Flu/Pneumonia	813		
30 II 6b	Mgd Medicare Prior Period	(6,657)		
30 II 6b	Transcription Income-Milford	198		
Total Other Resident Revenue		\$ 240,391	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	241,590	\$ 836		
Total Interest Income			\$ 836	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	UHC Income	\$ 7,932		
30 IV 8	Medical Records Income (Disallowed on Pg 29a)	157		
30 IV 8	Rebates / Refunds (Disallowed on Pg 29a)	23,911		
30 IV 8	Legal Settlement Revenue (No CY Expense)	64		
30 IV 8	Stimulus Revenue	562,963		
30 IV 8	Donation Revenue (Disallowed on Pg 29a)	95		
30 IV 8	Long Term CT PET Tax Income (Do not disallow Taxes are disallowed)	6,249		
Total Other Revenue		\$ 601,371	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,971,280
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,810,923
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,823,035
4. Inventories			\$	67,112
5. Prepaid Expenses			\$	195,649
a. _____				
b. _____				
c. _____				
d. See Schedule		195,649		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	230,473
Resident Refunds		6,110		
CT PET Deferred Tax		46,317		
Mortgage Escrow		178,046		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	6,098,472
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost	1,451,670	\$	457,936
	Accum. Depreciation	993,734	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	1,076,635	\$	270,160
	Accum. Depreciation	806,475	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	33,737
F/S vs C/R NBV		9,239		
See Schedule		24,498		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	761,833

* 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 Expenses	\$ 1,627
31	A5	Prepaid Workers Comp	22,111
31	A5	Prepaid General Insurance	35,115
31	A5	Prepaid Expenses Other	14,910
31	A5	Prepaid Real Estate Taxes	39,197
31	A5	Prepaid Personal Property Taxes	2,687
31	A5	Prepaid Corp Taxes	61,372
31	A5	Prepaid Mgmt Assets	18,630
Total Prepaid Expenses			\$ 195,649

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	Construction in Progress	\$ 24,500
31	B9	Rounding	(2)
Total Other Other Fixed Assets (Itemize)			\$ 24,498

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	Loans and Exchange	\$ (160)
33	A12	Unclaimed ADP Checks	7,602
33	A12	Deferred Revenue RCF	552,030
33	A12	Patient Fund	38,298
33	A12	Security Deposit Private Patient	15,033
33	A12	Accrued Expenses	181,316
33	A12	Accrued Pension	76,545
33	A12	Accrued Workers Comp	97,179
33	A12	CT PET Tax Accrued Expense	20,294
Total Other Current Liabilities (Itemize)			\$ 988,137

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

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

G. Balance Sheet (cont'd)

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2020	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	6,860,305
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
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)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	1,822,905
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	21,167		
	Accum. Depreciation	21,167	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>)			\$	44,471
	Due from Realty	32,971		
	Security Deposits	11,500		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,867,376
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,727,681

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.		1056-C	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,404,232
2. Notes Payable (<i>itemize</i>)				\$	74,522
Notes / Loans Payable ST					74,522
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	15,298
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	15,298		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	464,069
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>)				\$	988,137
See Schedule					988,137
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,946,258

* 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 Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,946,258	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
			\$	59,532
Name of Lender	Purpose	Amount	Date Due	
	Equipment Obligation LT	59,532		
2. Mortgages Payable			\$	459,728
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$	3,505,801
Name and Address of Lender	Amount	Loan Date		
Due to Realty / Medicaid / Related	3,505,801			
4. Other Long-Term Liabilities (<i>itemize</i>)			\$	

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	4,025,061
C. Total All Liabilities (Lines A-13 + B-5)			\$	6,971,319

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

Name of Facility	License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
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			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,250,078
6. Gain or Loss for Period			\$	505,284
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	1,756,362
C. Total Reserves and Net Worth			\$	1,756,362
D. Total Liabilities, Reserves, and Net Worth			\$	8,727,681

H. Changes in Total Net Worth

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2020	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	1,571,379
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,276,595
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,771,311
D. Net Income or Deficit			\$	505,284
E. Balance			\$	2,076,663
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27			\$14,780,549	
F/S vs C/R Depreciation			(9,238)	
Total Expenses Per FS			\$14,771,311	
2. Other <i>(itemize)</i>				
Prior Period Adjustments			(60,301)	
F-3. Total Additions			\$	(60,301)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	260,000
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
		Partner Drawing	260,000	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	260,000
H. Balance at End of Period			\$	1,756,362
				09/30/20

I. Preparer's/Reviewer's Certification

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/11/2021		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Milford Health Care Center, Inc. for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Milford Health Care Center, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 7, 2021

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

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

Facility Name Milford Health Care Center, Inc.

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

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

Explanation: _____

- Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

- Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

- Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
101005-0107-00-000-0	Cash Operating MnT-Milford	537,278.00			537,278.00
102000-0107-00-000-0	Cash - Payroll-Milford	6,100.00			6,100.00
104020-0107-00-000-0	Cash Savings 2-Milford	1,387,004.00			1,387,004.00
105000-0107-00-000-0	Cash Savings Patients-Milford	38,298.00			38,298.00
106000-0107-00-000-0	Petty Cash-Milford	2,000.00			2,000.00
106100-0107-00-000-0	Petty Cash Res Funds-Milford	600.00			600.00
107000-0107-00-000-0	Resident Refunds-Milford	6,110.00			6,110.00
110000-0107-00-000-0	Accounts Receivable-Milford	308,857.00			308,857.00
111000-0107-00-000-0	A/R Private-Milford	305,957.00			305,957.00
111200-0107-00-000-0	A/R Comm Ins-Milford	473,352.00			473,352.00
111300-0107-00-000-0	AR Hospice-Milford	(9,875.00)			(9,875.00)
111400-0107-00-000-0	A/R Mgd Medicare	374,158.00			374,158.00
112000-0107-00-000-0	A/R Medicare Pt A-Milford	374,538.00			374,538.00
112500-0107-00-000-0	A/R Medicare Pt B-Milford	12,677.00			12,677.00
113000-0107-00-000-0	A/R Medicaid-Milford	336,192.00			336,192.00
114000-0107-00-000-0	A/R Patient Ptcipation-Milford	22,199.00			22,199.00
116100-0107-00-000-0	Medicare Co-Ins Bad Debt-Milford	28,290.00			28,290.00
116200-0107-00-000-0	Allowance for Doubtful Accounts-Milford	(415,422.00)			(415,422.00)
118000-0107-00-000-0	Due From Realty Operations-Milford	32,971.00			32,971.00
120000-0107-00-000-0	Prepaid Expenses-Milford	1,627.00			1,627.00
121400-0107-00-000-0	Prepaid Workers Comp-Milford	22,111.00			22,111.00
122200-0107-00-000-0	Prepaid Gen. Ins-Milford	35,115.00			35,115.00
129000-0107-00-000-0	Prepaid Expense Other-Milford	14,910.00			14,910.00
129100-0107-00-000-0	Prepaid Real Estate Taxes-Milford	39,197.00			39,197.00
129110-0107-00-000-0	Prepaid Personal Property Taxes-Milford	2,687.00			2,687.00
129200-0107-00-000-0	Prepaid Corp Taxes-Milford	61,372.00			61,372.00
129300-0107-00-000-0	Prepaid Mgmt Assets-Milford	18,630.00			18,630.00
129900-0107-00-000-0	CT PET Deferred Tax-Milford	46,317.00			46,317.00
130000-0107-00-000-0	Inventory-Milford	67,112.00			67,112.00
141600-0107-00-000-0	Due from Related-Milford	1,823,035.00			1,823,035.00
142400-0107-00-000-0	Mortgage Escrow-Milford	178,046.00			178,046.00
143000-0107-00-000-0	Reserve for Replacement-Milford	1,822,905.00			1,822,905.00
145000-0107-00-000-0	Security Deposits-Milford	11,500.00			11,500.00
153600-0107-00-000-0	Construction in Progress-Milford	24,500.00			24,500.00
154000-0107-00-000-0	Leasehold Improvement-Milford	1,445,473.00			1,445,473.00
154100-0107-00-000-0	Leasehold Improvement Mgmt-Milford	6,197.00			6,197.00
156000-0107-00-000-0	Moveable Equip-Milford	1,062,463.00			1,062,463.00
156100-0107-00-000-0	Moveable Equip Mgmt-Milford	14,172.00			14,172.00
158000-0107-00-000-0	Organizational Costs-Milford	21,167.00			21,167.00
164000-0107-00-000-0	Accum Amort - LHI-Milford	(982,505.00)			(982,505.00)
164100-0107-00-000-0	Accum Amort - LHI Mgmt-Milford	(6,197.00)			(6,197.00)
166000-0107-00-000-0	Accum Dep - Moveable Equip-Milford	(788,098.00)			(788,098.00)
166100-0107-00-000-0	Accum Dep - Moveable Equip Mgmt-Milford	(14,172.00)			(14,172.00)
168000-0107-00-000-0	Accum Amort - Organaz Costs-Milford	(21,167.00)			(21,167.00)
210000-0107-00-000-0	Accounts Payable-Milford	(1,404,232.00)			(1,404,232.00)
211006-0107-00-000-0	Notes/Loans Payable S/T - Milford	(74,522.00)			(74,522.00)
211106-0107-00-000-0	Notes/Loans Payable L/T - Milford	(459,728.00)			(459,728.00)
211401-0107-00-000-0	Equipment Obligation ST 1-Milford	(15,298.00)			(15,298.00)
211411-0107-00-000-0	Equipment Obligation LT 1-Milford	(59,532.00)			(59,532.00)
220000-0107-00-000-0	Loans and Exchange-Milford	160.00			160.00
220200-0107-00-000-0	Unclaimed ADP checks-Milford	(7,602.00)			(7,602.00)
221400-0107-00-000-0	Due to Realty-Milford	(2,294,159.00)			(2,294,159.00)
221700-0107-00-000-0	Due to Medicaid-Milford	(120,000.00)			(120,000.00)
221760-0107-00-000-0	Deferred Revenue Rcf-Milford	(552,030.00)			(552,030.00)
226200-0107-00-000-0	Patients Fund-Milford	(38,298.00)			(38,298.00)
227000-0107-00-000-0	Sec Deposit Private Patient-Milford	(15,033.00)			(15,033.00)
250000-0107-00-000-0	Accrued Expenses-Milford	(181,316.00)			(181,316.00)
250020-0107-00-000-0	Accrued Pension-Milford	(76,545.00)			(76,545.00)
250030-0107-00-000-0	Accrued Worker's Comp-Milford	(97,179.00)			(97,179.00)
250100-0107-00-000-0	Accrued Payroll-Milford	(464,069.00)			(464,069.00)
254900-0107-00-000-0	CT PET Tax Accrued Expense-Milford	(20,294.00)			(20,294.00)
271500-0107-00-000-0	Due to Related-Milford	(1,091,642.00)			(1,091,642.00)
280000-0107-00-000-0	Capital-Milford	1,304,955.00			1,304,955.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
280100-0107-00-000-0	Paid in Capital-Milford	(1,000.00)			(1,000.00)
280200-0107-00-000-0	Shareholders Undis Earn-Milford	(1,775,778.00)			(1,775,778.00)
286000-0107-00-000-0	Ptner Drawings-Milford	260,000.00			260,000.00
295000-0107-00-000-0	Retained Earnings-Milford	(1,039,255.00)			(1,039,255.00)
303005-0107-00-000-0	Hospice Contra Other	175.00			175.00
303100-0107-00-000-0	Hospice Revenue-Milford	(887,755.00)			(887,755.00)
303700-0107-00-000-0	Hospice C/A-Milford	421,508.00			421,508.00
304100-0107-00-000-0	Hospice Pharmacy	163.00			163.00
304105-0107-00-000-0	Hospice Pharmacy Contra	(163.00)			(163.00)
304300-0107-00-000-0	Hospice PT-Milford	(992.00)			(992.00)
304305-0107-00-000-0	Hospice PT Contra-Milford	301.00			301.00
304400-0107-00-000-0	Hospice ST	(478.00)			(478.00)
304405-0107-00-000-0	Hospice ST Contra	22.00			22.00
304800-0107-00-000-0	Hospice OT-Milford	(1,140.00)			(1,140.00)
304805-0107-00-000-0	Hospice OT Contra---	235.00			235.00
305000-0107-00-000-0	Hospice X-Ray	(175.00)			(175.00)
311000-0107-00-000-0	Medicaid Room & Board-Milford	(11,829,610.00)			(11,829,610.00)
311005-0107-00-000-0	Medicaid Room & Board Contra-Milford	5,670,916.00			5,670,916.00
313005-0107-00-000-0	Medicaid Contra Other-Milford	855.00			855.00
314100-0107-00-000-0	Medicaid Pharmacy-Milford	(18,364.00)			(18,364.00)
314105-0107-00-000-0	Medicaid Pharmacy Contra-Milford	18,502.00			18,502.00
314300-0107-00-000-0	Medicaid PT-Milford	(23,982.00)			(23,982.00)
314305-0107-00-000-0	Medicaid PT Contra-Milford	23,982.00			23,982.00
314400-0107-00-000-0	Medicaid ST-Milford	(8,674.00)			(8,674.00)
314405-0107-00-000-0	Medicaid ST Contra-Milford	8,674.00			8,674.00
314500-0107-00-000-0	Medicaid IV Therapy-Milford	(139.00)			(139.00)
314600-0107-00-000-0	Medicaid Lab-Milford	(855.00)			(855.00)
314800-0107-00-000-0	Medicaid OT-Milford	(28,299.00)			(28,299.00)
314805-0107-00-000-0	Medicaid OT Contra-Milford	28,299.00			28,299.00
321000-0107-00-000-0	Medicare Pt A Room & Board-Milford	(3,501,370.00)			(3,501,370.00)
321005-0107-00-000-0	Medicare Pt A R and B Contra-Milford	2,832,589.00			2,832,589.00
321006-0107-00-000-0	Medicare A PT Contra-Milford	(639,101.00)			(639,101.00)
321007-0107-00-000-0	Medicare A OT Contra-Milford	(595,807.00)			(595,807.00)
321008-0107-00-000-0	Medicare A ST Contra-Milford	(269,616.00)			(269,616.00)
321009-0107-00-000-0	Medicare A NTA Contra-Milford	(825,198.00)			(825,198.00)
321010-0107-00-000-0	Medicare A Nsng Comp Contra-Milford	(1,300,994.00)			(1,300,994.00)
323005-0107-00-000-0	Medicare Pt A Contra Other-Milford	72,135.00			72,135.00
324100-0107-00-000-0	Medicare Pt A Pharmacy-Milford	(198,009.00)			(198,009.00)
324105-0107-00-000-0	Medicare Pt A Pharmacy Contra-Milford	210,579.00			210,579.00
324300-0107-00-000-0	Medicare Pt A PT-Milford	(329,481.00)			(329,481.00)
324305-0107-00-000-0	Medicare Pt A PT Contra-Milford	329,481.00			329,481.00
324400-0107-00-000-0	Medicare Pt A ST-Milford	(87,784.00)			(87,784.00)
324405-0107-00-000-0	Medicare Pt A ST Contra-Milford	87,784.00			87,784.00
324500-0107-00-000-0	Medicare Pt A IV Therapy-Milford	(12,570.00)			(12,570.00)
324600-0107-00-000-0	Medicare Pt A Lab-Milford	(51,332.00)			(51,332.00)
324800-0107-00-000-0	Medicare Pt A OT-Milford	(342,967.00)			(342,967.00)
324805-0107-00-000-0	Medicare Pt A OT Contra-Milford	342,967.00			342,967.00
325000-0107-00-000-0	Medicare Pt A X-Ray-Milford	(20,803.00)			(20,803.00)
328000-0107-00-000-0	Medicare Pt A Sequestration-Milford	44,974.00			44,974.00
329000-0107-00-000-0	Medicare Pt A Settlement-Milford	(28,290.00)			(28,290.00)
334300-0107-00-000-0	Medicare Pt B PT-Milford	(100,497.00)			(100,497.00)
334305-0107-00-000-0	Medicare Pt B PT Contra-Milford	19,120.00			19,120.00
334400-0107-00-000-0	Medicare Pt B ST-Milford	(25,587.00)			(25,587.00)
334405-0107-00-000-0	Medicare Pt B ST Contra-Milford	597.00			597.00
334800-0107-00-000-0	Medicare Pt B OT-Milford	(94,988.00)			(94,988.00)
334805-0107-00-000-0	Medicare Pt B OT Contra-Milford	18,881.00			18,881.00
335700-0107-00-000-0	Medicare Pt B Flu/Pneumonia-Milford	(466.00)			(466.00)
337305-0107-00-000-0	Mgd Medicare Pt B PT Contra-Milford	1,636.00			1,636.00
338000-0107-00-000-0	Medicare Pt B Prior Period-Milford	2,208.00			2,208.00
341000-0107-00-000-0	Private Room & Board-Milford	(1,085,755.00)			(1,085,755.00)
341005-0107-00-000-0	Private Room & Board Contra-Milford	35,403.00			35,403.00
344105-0107-00-000-0	Private Pharmacy Contra-Milford	358.00			358.00
344300-0107-00-000-0	Private PT-Milford	(484.00)			(484.00)
344400-0107-00-000-0	Private ST-Milford	(182.00)			(182.00)
344800-0107-00-000-0	Private OT-Milford	(543.00)			(543.00)
351000-0107-00-000-0	Comm Ins Room & Board-Milford	(516,710.00)			(516,710.00)
351005-0107-00-000-0	Comm Ins Room & Board Contra-Milford	74,289.00			74,289.00

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353005-0107-00-000-0	Comm Ins Contra Other-Milford	9,849.00			9,849.00
354100-0107-00-000-0	Comm Ins Pharmacy-Milford	(40,556.00)			(40,556.00)
354105-0107-00-000-0	Comm Ins Pharmacy Contra-Milford	50,256.00			50,256.00
354300-0107-00-000-0	Comm Ins PT-Milford	(48,342.00)			(48,342.00)
354305-0107-00-000-0	Comm Ins PT Contra-Milford	48,342.00			48,342.00
354400-0107-00-000-0	Comm Ins ST-Milford	(7,974.00)			(7,974.00)
354405-0107-00-000-0	Comm Ins ST Contra-Milford	7,974.00			7,974.00
354500-0107-00-000-0	Comm Ins IV Therapy-Milford	(9,700.00)			(9,700.00)
354600-0107-00-000-0	Comm Ins Lab-Milford	(7,975.00)			(7,975.00)
354800-0107-00-000-0	Comm Ins OT-Milford	(49,114.00)			(49,114.00)
354805-0107-00-000-0	Comm Ins OT Contra-Milford	49,114.00			49,114.00
355000-0107-00-000-0	Comm Ins X-Ray-Milford	(1,874.00)			(1,874.00)
371000-0107-00-000-0	Mgd Medicare Room and Board----	(2,514,065.00)			(2,514,065.00)
371005-0107-00-000-0	Mgd Medicare Room & Board Contra	765,199.00			765,199.00
371006-0107-00-000-0	Mgd Medicare PT Contra-Milford	(43,320.00)			(43,320.00)
371007-0107-00-000-0	Mgd Medicare OT Contra-Milford	(41,019.00)			(41,019.00)
371008-0107-00-000-0	Mgd Medicare ST Contra-Milford	(15,947.00)			(15,947.00)
371009-0107-00-000-0	Mgd Medicare NTA Contra-Milford	(56,116.00)			(56,116.00)
371010-0107-00-000-0	Mgd Medicare Nsng Comp Contra-Milford	(89,069.00)			(89,069.00)
373005-0107-00-000-0	Mgd Medicare Contra Other	37,287.00			37,287.00
374100-0107-00-000-0	Mgd Medicare Pharmacy	(190,742.00)			(190,742.00)
374105-0107-00-000-0	Mgd Medicare Pharmacy Contra	204,277.00			204,277.00
374300-0107-00-000-0	Mgd Medicare PT	(236,249.00)			(236,249.00)
374305-0107-00-000-0	Mgd Medicare PT Contra	236,249.00			236,249.00
374400-0107-00-000-0	Mgd Medicare ST	(65,620.00)			(65,620.00)
374405-0107-00-000-0	Mgd Medicare ST Contra	65,620.00			65,620.00
374500-0107-00-000-0	Mgd Medicare IV Therapy	(14,732.00)			(14,732.00)
374600-0107-00-000-0	Mgd Medicare Lab	(26,186.00)			(26,186.00)
374800-0107-00-000-0	Mgd Medicare OT	(262,614.00)			(262,614.00)
374805-0107-00-000-0	Mgd Medicare OT Contra	262,614.00			262,614.00
375000-0107-00-000-0	Mgd Medicare X-Ray	(11,101.00)			(11,101.00)
375700-0107-00-000-0	Mgd Medicare Flu/Pneumonia	(813.00)			(813.00)
378000-0107-00-000-0	Mgd Medicare Prior Period	6,657.00			6,657.00
378100-0107-00-000-0	Medicare Mgd Care Pt B PT-Milford	(46,839.00)			(46,839.00)
378105-0107-00-000-0	Medicare Mgd Pt B PT Contra-Milford	(791.00)			(791.00)
378120-0107-00-000-0	Medicare Mgd Care Pt B ST-Milford	(21,645.00)			(21,645.00)
378125-0107-00-000-0	Medicare Mgd Pt B STContra-Milford	3,895.00			3,895.00
378130-0107-00-000-0	Medicare Mgd Care Pt B OT-Milford	(39,556.00)			(39,556.00)
378135-0107-00-000-0	Medicare Mgd Pt B OT Contra-Milford	2,963.00			2,963.00
391100-0107-00-000-0	Interest Income-Milford	(836.00)			(836.00)
391500-0107-00-000-0	Misc. Other Income-Milford	(595,122.00)			(595,122.00)
391600-0107-00-000-0	Transcription Income-Milford	(198.00)			(198.00)
391900-0107-00-000-0	Long- Term CT PET Tax Income-Milford- - -	(6,249.00)			(6,249.00)
400000-0107-01-073-0	Salary-Milford-Operator-Owner-	24,496.00			24,496.00
400000-0107-03-007-0	Salary-Milford-Administration-Administrative Ass-	103,093.00			103,093.00
400000-0107-03-009-0	Salary-Milford-Administration-Administrator-	191,657.00			191,657.00
400000-0107-04-007-0	Salary-Milford-Fiscal Operations-Administrative -	47,159.00			47,159.00
400000-0107-06-038-0	Salary-Milford-Social service-Dir-	87.00			87.00
400000-0107-06-096-0	Salary-Milford-Social service-Social Worker-	154,341.00			154,341.00
400000-0107-07-038-0	Salary-Milford-Rec Therapy-Dir-	103,702.00			103,702.00
400000-0107-07-086-0	Salary-Milford-Rec Therapy-Rec Therapist-	14,999.00			14,999.00
400000-0107-08-058-0	Salary-Milford-Maintenance-Maintenance Worker-	52,337.00			52,337.00
400000-0107-08-101-0	Salary-Milford-Maintenance-Supervisor-	65,063.00			65,063.00
400000-0107-09-048-0	Salary-Milford-Housekeeping-Housekeeper-	391,547.00			391,547.00
400000-0107-09-101-0	Salary-Milford-Housekeeping-Supervisor-	58,308.00			58,308.00
400000-0107-10-051-0	Salary-Milford-Laundry-Laundry Aide-	100,281.00			100,281.00
400000-0107-11-011-0	Salary-Milford-Admissions-Admissions Coordinator-	7,557.00			7,557.00
400000-0107-11-038-0	Salary-Milford-Admissions-Dir-	247,510.00			247,510.00
400000-0107-13-013-0	Salary-Milford-Dietary-Aide-	295,783.00			295,783.00
400000-0107-13-031-0	Salary-Milford-Dietary-Cook-	158,659.00			158,659.00
400000-0107-13-035-0	Salary-Milford-Dietary-Dietician-	27,716.00			27,716.00
400000-0107-13-101-0	Salary-Milford-Dietary-Supervisor-	79,600.00			79,600.00
400000-0107-14-012-0	Salary-Milford-Nursing Admin-ADNS-	93,247.00			93,247.00
400000-0107-14-028-0	Salary-Milford-Nursing Admin-Clerical-	40,506.00			40,506.00
400000-0107-14-044-0	Salary-Milford-Nursing Admin-DNS-	120,615.00			120,615.00
400000-0107-14-052-0	Salary-Milford-Nursing Admin-LPN-	79,178.00			79,178.00
400000-0107-15-021-0	Salary-Milford-Nursing-CNA-	2,118,750.00			2,118,750.00

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400000-0107-15-052-0	Salary-Milford-Nursing-LPN-	1,145,320.00		(66,889.00)	1,078,431.00
400000-0107-15-092-0	Salary-Milford-Nursing-RN-	773,454.00		(135,410.00)	638,044.00
400000-0107-21-040-0	Salary-Milford-Human Resources-Dir of Human Reso-	40,043.00			40,043.00
400000-0107-24-157-0	Salary-Milford-Respiratory- -	3,060.00			3,060.00
400050-0107-03-007-0	Salary - PTO-Milford-Administration-Administrati-	1,498.00			1,498.00
400050-0107-04-007-0	Salary - PTO-Milford-Fiscal Operations-Administr-	(1,811.00)			(1,811.00)
400050-0107-06-096-0	Salary - PTO-Milford-Social service-Social Worke-	1,220.00			1,220.00
400050-0107-07-038-0	Salary - PTO-Milford-Rec Therapy-Dir-	(1,237.00)			(1,237.00)
400050-0107-07-086-0	Salary - PTO-Milford-Rec Therapy-Rec Therapist-	2,231.00			2,231.00
400050-0107-08-058-0	Salary - PTO-Milford-Maintenance-Maintenance Wor-	(4,853.00)			(4,853.00)
400050-0107-08-101-0	Salary - PTO-Milford-Maintenance-Supervisor-	(847.00)			(847.00)
400050-0107-09-048-0	Salary - PTO-Milford-Housekeeping-Housekeeper-	3,057.00			3,057.00
400050-0107-09-101-0	Salary - PTO-Milford-Housekeeping-Supervisor-	792.00			792.00
400050-0107-10-051-0	Salary - PTO-Milford-Laundry-Laundry Aide-	724.00			724.00
400050-0107-11-038-0	Salary - PTO-Milford-Admissions-Dir-	(12,948.00)			(12,948.00)
400050-0107-13-013-0	Salary - PTO-Milford-Dietary-Aide-	2,722.00			2,722.00
400050-0107-13-031-0	Salary - PTO-Milford-Dietary-Cook-	1,259.00			1,259.00
400050-0107-13-101-0	Salary - PTO-Milford-Dietary-Supervisor-	288.00			288.00
400050-0107-14-012-0	Salary - PTO-Milford-Nursing Admin-ADNS-	1,386.00			1,386.00
400050-0107-14-028-0	Salary - PTO-Milford-Nursing Admin-Clerical-	1,587.00			1,587.00
400050-0107-14-044-0	Salary - PTO-Milford-Nursing Admin-DNS-	215.00			215.00
400050-0107-14-052-0	Salary - PTO-Milford-Nursing Admin-LPN-	1,473.00			1,473.00
400050-0107-15-021-0	Salary - PTO-Milford-Nursing-CNA-	889.00			889.00
400050-0107-15-052-0	Salary - PTO-Milford-Nursing-LPN-	(1,919.00)			(1,919.00)
400050-0107-15-092-0	Salary - PTO-Milford-Nursing-RN-	145.00			145.00
400050-0107-21-040-0	Salary - PTO-Milford-Human Resources-Dir of Huma-	2,758.00			2,758.00
401000-0107-29-000-0	FICA-Milford-Emp Benefits- -	484,340.00			484,340.00
401100-0107-29-000-0	FUI-Milford-Emp Benefits- -	7,662.00			7,662.00
401200-0107-29-000-0	SUI-Milford-Emp Benefits- -	91,672.00			91,672.00
401300-0107-29-000-0	Health Ins-Milford-Emp Benefits- -	814,201.00			814,201.00
401400-0107-29-000-0	Workers Compensation-Milford-Emp Benefits- -	292,623.00			292,623.00
401450-0107-29-000-0	Workers Comp Retro Exp-Milford-Emp Benefits- -	17,938.00			17,938.00
401700-0107-29-000-0	Pension-Milford-Emp Benefits- -	76,545.00			76,545.00
402000-0107-03-000-0	Holiday Expense-Milford-Administration- -	2,055.00			2,055.00
410000-0107-04-000-0	Supplies-Milford-Fiscal Operations- -	17,190.00			17,190.00
410000-0107-07-000-0	Supplies-Milford-Rec Therapy- -	4,037.00			4,037.00
410000-0107-08-000-0	Supplies-Milford-Maintenance- -	17,431.00			17,431.00
410000-0107-09-000-0	Supplies-Milford-Housekeeping- -	36,201.00			36,201.00
410000-0107-10-000-0	Supplies-Milford-Laundry- -	7,877.00			7,877.00
410000-0107-13-000-0	Supplies-Milford-Dietary- -	36,724.00			36,724.00
410000-0107-15-000-0	Supplies-Milford-Nursing- -	93,904.00			93,904.00
410000-0107-18-000-0	Supplies-Milford-Marketing- -	4,641.00			4,641.00
410019-0107-03-000-0	Supplies COVID19 - Milford	5.00			5.00
410019-0107-07-000-0	Supplies COVID19 - Milford	684.00			684.00
410019-0107-08-000-0	Supplies COVID19 - Milford	265.00			265.00
410019-0107-09-000-0	Supplies COVID19 - Milford	4,444.00			4,444.00
410019-0107-10-000-0	Supplies COVID19 - Milford	26,298.00			26,298.00
410019-0107-13-000-0	Supplies COVID19 - Milford	1,493.00			1,493.00
410019-0107-15-000-0	Supplies COVID19 - Milford	63,267.00			63,267.00
411200-0107-23-000-0	Drugs - Mdcare Pt A-Milford-Rehab Tpy and Ancl- -	488,601.00			488,601.00
411700-0107-22-000-0	House Drugs (OTC)-Milford-Medical Services- -	17,856.00			17,856.00
412000-0107-13-000-0	Food-Milford-Dietary- -	258,009.00			258,009.00
412019-0107-13-000-0	Dietary-Milford	208.00			208.00
412100-0107-13-000-0	Food Supplements-Milford-Dietary- -	23,976.00			23,976.00
413001-0107-23-000-0	Oxygen Non Billable-Milford-Rehab Tpy and Ancl- -	10,737.00			10,737.00
413500-0107-23-000-0	IV Thy Supplies-Milford-Rehab Tpy and Anclry- -	8,469.00			8,469.00
414000-0107-10-000-0	Diapers-Milford-Laundry- -	51,705.00			51,705.00
414100-0107-10-000-0	Linen-Milford-Laundry- -	7,388.00			7,388.00
420000-0107-15-000-0	Minor Equip-Milford-Nursing- -	2,197.00			2,197.00
431000-0107-03-000-0	Consulting Fees-Milford-Administration- -	3,374.00			3,374.00
431000-0107-04-000-0	Consulting Fees-Milford-Fiscal Operations- -	14,295.00		(14,295.00)	0.00
431000-0107-11-000-0	Consulting Fees-Milford-Admissions- -	1,949.00			1,949.00
431000-0107-15-000-0	Consulting Fees-Milford-Nursing- -	15,262.00			15,262.00
431000-0107-23-000-0	Consulting Fees-Milford-Rehab Tpy and Anclry- -	850.00			850.00
431010-0107-23-000-0	Pharmacy fees-Milford-Rehab Tpy and Anclry- -	15,374.00			15,374.00
432000-0107-03-000-0	Accounting Fees-Milford-Administration- -	33,257.00			33,257.00
433200-0107-03-000-0	Legal Fees - Collections-Milford-Administratio- -	9,359.00			9,359.00

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433300-0107-03-000-0	Legal Fees - Non-reimbursabl-Milford-Administr- -	554.00			554.00
434000-0107-03-000-0	Shared Services-Milford-Administration- -	553,762.00		14,295.00	568,057.00
435200-0107-03-000-0	IT Services-Milford-Administration	44,500.00			44,500.00
435210-0107-03-000-0	IT Rental-Milford-Administration	35,067.00		(1,890.00)	33,177.00
436000-0107-22-000-0	Medical Director Fees-Milford-Medical Services- -	57,000.00			57,000.00
436200-0107-22-000-0	Dental Fees-Milford-Medical Services- -	4,452.00			4,452.00
436300-0107-22-000-0	Physician Fees-Milford-Medical Services- -	33,200.00			33,200.00
437000-0107-23-000-0	PT Fees-Milford-Rehab Tpy and Ancllry- -	461,271.00			461,271.00
437100-0107-23-000-0	OT Fees-Milford-Rehab Tpy and Ancllry- -	451,861.00			451,861.00
437200-0107-23-000-0	Speech Fees-Milford-Rehab Tpy and Ancllry- -	141,330.00			141,330.00
438019-0107-27-000-0	Lab Fees COVID 19-Milford	1,055.00			1,055.00
438020-0107-27-000-0	X-Ray Fees-Milford-Laboratory- -	34,112.00			34,112.00
438030-0107-27-000-0	Lab Fees-Milford-Laboratory- -	101,012.00			101,012.00
440000-0107-04-000-0	Purch Services-Milford-Fiscal Operations- -	41,705.00			41,705.00
440000-0107-07-000-0	Purch Services-Milford-Rec Therapy- -	7,869.00			7,869.00
440000-0107-08-000-0	Purch Services-Milford-Maintenance- -	77,070.00			77,070.00
440000-0107-12-000-0	Purch Services-Milford-Security- -	763.00			763.00
440000-0107-13-000-0	Purch Services-Milford-Dietary- -	28,586.00			28,586.00
440000-0107-15-000-0	Purch Services-Milford-Nursing- -	1,899.00			1,899.00
440001-0107-08-000-0	Ground Services-Milford-Maintenance- -	37,031.00			37,031.00
440050-0107-07-000-0	Cable Expense-Milford-Rec Therapy- -	9,026.00			9,026.00
442000-0107-08-000-0	Pest Control-Milford-Maintenance- -	1,521.00			1,521.00
443000-0107-08-000-0	Carting-Milford-Maintenance- -	29,296.00			29,296.00
452000-0107-04-000-0	Equip Rental-Milford-Fiscal Operations- -	9,152.00		(13.00)	9,139.00
452000-0107-08-000-0	Equip Rental-Milford-Maintenance- -	5,911.00			5,911.00
452000-0107-15-000-0	Equip Rental-Milford-Nursing- -	10,573.00			10,573.00
452000-0107-23-000-0	Equip Rental-Milford-Rehab Tpy and Ancllry- -	9,991.00			9,991.00
452000-0107-24-000-0	Equip Rental-Milford-Respiratory- -	25,486.00			25,486.00
461000-0107-03-000-0	Telephone-Milford-Administration- -	41,521.00			41,521.00
461100-0107-03-000-0	Telephone - Cell-Milford-Administration- -	4,940.00			4,940.00
462000-0107-25-000-0	Electric-Milford-Property- -	117,961.00			117,961.00
463000-0107-25-000-0	Gas-Milford-Property- -	59,260.00			59,260.00
464000-0107-25-000-0	Sewer-Milford-Property- -	24,597.00			24,597.00
471000-0107-25-000-0	Rent-Milford-Property- -	650,716.00			650,716.00
472000-0107-25-000-0	Personal Property Taxes-Milford-Property- -	11,223.00			11,223.00
472500-0107-25-000-0	Property Insurance-Milford-Property- -	13,283.00			13,283.00
473000-0107-25-000-0	Real Estate Taxes-Milford-Property- -	157,866.00			157,866.00
474100-0107-25-000-0	Sales Tax-Milford-Property- -	(17.00)			(17.00)
484000-0107-25-000-0	Dep Exp - LHI-Milford-Property- -	72,581.00			72,581.00
486000-0107-25-000-0	Dep Exp - Moveable Equip-Milford-Property- -	83,153.00			83,153.00
491000-0107-03-000-0	Dues-Milford-Administration- -	9,453.00		(64.00)	9,389.00
491001-0107-03-000-0	Subscriptions-Milford-Administration- -	3,934.00		64.00	3,998.00
500000-0107-03-000-0	Licenses and Permits-Milford-Administration- -	2,080.00			2,080.00
501100-0107-03-000-0	Advertising Promotional-Milford-Administration- -	9,000.00			9,000.00
501100-0107-18-000-0	Advertising Promotional-Milford-Marketing- -	7,233.00			7,233.00
503000-0107-03-000-0	Penalties-Milford-Administration- -	118,600.00			118,600.00
503100-0107-03-000-0	Interest-Milford-Administration- -	6,906.00			6,906.00
503130-0107-03-000-0	Interest on Computer Loan-Milford-Administrati	4,513.00			4,513.00
503200-0107-03-000-0	Bank Charges-Milford-Administration- -	35,304.00			35,304.00
504000-0107-03-000-0	Postage-Milford-Administration- -	3,261.00			3,261.00
505000-0107-03-000-0	Background Check-Milford-Administration- -	2,652.00			2,652.00
507000-0107-03-000-0	Revenue Assessment-Milford-Administration- -	598,208.00			598,208.00
508000-0107-03-000-0	Bad Debt Expense-Milford-Administration- -	617,671.00			617,671.00
508010-0107-03-000-0	Bad Debt Mdcr-Milford-Administration- -	43,523.00			43,523.00
509000-0107-03-000-0	Seminars-Milford-Administration- -	560.00			560.00
510000-0107-03-000-0	Liability Ins-Milford-Administration- -	78,676.00			78,676.00
512000-0107-03-000-0	Umbrella Ins-Milford-Administration- -	13,451.00			13,451.00
513000-0107-03-000-0	Crime Ins-Milford-Administration- -	1,194.00			1,194.00
515000-0107-25-000-0	Mortgage Ins-Milford-Property- -	39,856.00			39,856.00
520000-0107-03-000-0	Auto Expense-Milford-Administration- -	4,036.00			4,036.00
520100-0107-03-000-0	Auto Lease Expense-Milford-Administration- -	10,009.00			10,009.00
521000-0107-03-000-0	Travel Expense-Milford-Administration- -	4,772.00			4,772.00
523000-0107-03-000-0	Emp Benefits - Other-Milford-Administration- -	8,649.00			8,649.00
523019-0107-03-000-0	Employee Benefits Other - Milford	6,212.00			6,212.00
530000-0107-15-000-0	Pool RNs-Milford-Nursing- -	1,410.00			1,410.00
531000-0107-15-000-0	Pool LPNs-Milford-Nursing- -	4,249.00			4,249.00
532000-0107-15-000-0	Pool CNA-Milford-Nursing- -	834.00			834.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
541000-0107-03-000-0	Misc. Expense-Milford-Administration- -	2,479.00			2,479.00
541001-0107-03-000-0	Political Contributions -Milford-Administration- -	1,200.00			1,200.00
541050-0107-03-000-0	Prior Period Expense-Milford- - -	23,735.00			23,735.00
542000-0107-03-000-0	Corporate Tax - State-Milford-Administration- -	54,452.00			54,452.00
Marcum 202	MDS Coordinator - RN	0.00		91,877.00	91,877.00
Marcum 203	Staff Development	0.00		43,533.00	43,533.00
Marcum 204	MDS Coordinator - LPN	0.00		66,889.00	66,889.00
Marcum 205	Admin - Equipmetn Rental	0.00		1,903.00	1,903.00
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [1]	Operators/Owners				
400000-0107-01-073-0	Salary-Milford-Operator-Owner-	24,496.00		0.00	24,496.00
Subtotal [1] Operators/Owners		24,496.00		0.00	24,496.00
Subgroup : [2]	Administrators				
400000-0107-03-009-0	Salary-Milford-Administration-Administrator-	191,657.00		0.00	191,657.00
400050-0107-03-007-0	Salary - PTO-Milford-Administration-Administrati-	1,498.00		0.00	1,498.00
Subtotal [2] Administrators		193,155.00		0.00	193,155.00
Subgroup : [4]	Other Administrative Salaries				
400000-0107-03-007-0	Salary-Milford-Administration-Administrative Ass-	103,093.00		0.00	103,093.00
400000-0107-04-007-0	Salary-Milford-Fiscal Operations-Administrative -	47,159.00		0.00	47,159.00
400000-0107-21-040-0	Salary-Milford-Human Resources-Dir of Human Reso-	40,043.00		0.00	40,043.00
400050-0107-04-007-0	Salary - PTO-Milford-Fiscal Operations-Administr-	(1,811.00)		0.00	(1,811.00)
400050-0107-21-040-0	Salary - PTO-Milford-Human Resources-Dir of Huma-	2,758.00		0.00	2,758.00
Subtotal [4] Other Administrative Salaries		191,242.00		0.00	191,242.00
Subgroup : [5A]	Head Dietitian				
400000-0107-13-035-0	Salary-Milford-Dietary-Dietician-	27,716.00		0.00	27,716.00
Subtotal [5A] Head Dietitian		27,716.00		0.00	27,716.00
Subgroup : [5B]	Food Service Supervisor				
400000-0107-13-101-0	Salary-Milford-Dietary-Supervisor-	79,600.00		0.00	79,600.00
400050-0107-13-101-0	Salary - PTO-Milford-Dietary-Supervisor-	288.00		0.00	288.00
Subtotal [5B] Food Service Supervisor		79,888.00		0.00	79,888.00
Subgroup : [5C]	Dietary Workers				
400000-0107-13-013-0	Salary-Milford-Dietary-Aide-	295,783.00		0.00	295,783.00
400000-0107-13-031-0	Salary-Milford-Dietary-Cook-	158,659.00		0.00	158,659.00
400050-0107-13-013-0	Salary - PTO-Milford-Dietary-Aide-	2,722.00		0.00	2,722.00
400050-0107-13-031-0	Salary - PTO-Milford-Dietary-Cook-	1,259.00		0.00	1,259.00
Subtotal [5C] Dietary Workers		458,423.00		0.00	458,423.00
Subgroup : [6A]	Head Housekeeper				
400000-0107-09-101-0	Salary-Milford-Housekeeping-Supervisor-	58,308.00		0.00	58,308.00
400050-0107-09-101-0	Salary - PTO-Milford-Housekeeping-Supervisor-	792.00		0.00	792.00
Subtotal [6A] Head Housekeeper		59,100.00		0.00	59,100.00
Subgroup : [6B]	Other Housekeeping Workers				
400000-0107-09-048-0	Salary-Milford-Housekeeping-Housekeeper-	391,547.00		0.00	391,547.00
400050-0107-09-048-0	Salary - PTO-Milford-Housekeeping-Housekeeper-	3,057.00		0.00	3,057.00
Subtotal [6B] Other Housekeeping Workers		394,604.00		0.00	394,604.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
400000-0107-08-101-0	Salary-Milford-Maintenance-Supervisor-	65,063.00		0.00	65,063.00
400050-0107-08-101-0	Salary - PTO-Milford-Maintenance-Supervisor-	(847.00)		0.00	(847.00)
Subtotal [7A] Engineer or Chief of Maintenance		64,216.00		0.00	64,216.00
Subgroup : [7B]	Other Maintenance Workers				
400000-0107-08-058-0	Salary-Milford-Maintenance-Maintenance Worker-	52,337.00		0.00	52,337.00
400050-0107-08-058-0	Salary - PTO-Milford-Maintenance-Maintenance Wor-	(4,853.00)		0.00	(4,853.00)
Subtotal [7B] Other Maintenance Workers		47,484.00		0.00	47,484.00
Subgroup : [8B]	Other Laundry Workers				
400000-0107-10-051-0	Salary-Milford-Laundry-Laundry Aide-	100,281.00		0.00	100,281.00
400050-0107-10-051-0	Salary - PTO-Milford-Laundry-Laundry Aide-	724.00		0.00	724.00
Subtotal [8B] Other Laundry Workers		101,005.00		0.00	101,005.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
400000-0107-14-012-0	Salary-Milford-Nursing Admin-ADNS-	93,247.00		0.00	93,247.00
400000-0107-14-044-0	Salary-Milford-Nursing Admin-DNS-	120,615.00		0.00	120,615.00
400050-0107-14-012-0	Salary - PTO-Milford-Nursing Admin-ADNS-	1,386.00		0.00	1,386.00
400050-0107-14-044-0	Salary - PTO-Milford-Nursing Admin-DNS-	215.00		0.00	215.00
Subtotal [12A] Director of Nurses/Assistant Director		215,463.00		0.00	215,463.00
Subgroup : [12B1]	RNs - Direct Care				
400000-0107-15-092-0	Salary-Milford-Nursing-RN-	773,454.00		(135,410.00)	638,044.00
400050-0107-15-092-0	Salary - PTO-Milford-Nursing-RN-	145.00	RJE - 1	(135,410.00)	145.00
Subtotal [12B1] RNs - Direct Care		773,599.00		(135,410.00)	638,189.00
Subgroup : [12B2]	RNs - Administrative				
400000-0107-14-028-0	Salary-Milford-Nursing Admin-Clerical-	40,506.00		0.00	40,506.00
400050-0107-14-028-0	Salary - PTO-Milford-Nursing Admin-Clerical-	1,587.00		0.00	1,587.00
Marcum 202	MDS Coordinator - RN	0.00		91,877.00	91,877.00
Marcum 203	Staff Development	0.00	RJE - 1	91,877.00	0.00
			RJE - 1	43,533.00	43,533.00
			RJE - 1	43,533.00	43,533.00
Subtotal [12B2] RNs - Administrative		42,093.00		135,410.00	177,503.00
Subgroup : [12C1]	LPNs - Direct Care				
400000-0107-15-052-0	Salary-Milford-Nursing-LPN-	1,145,320.00		(66,889.00)	1,078,431.00
400050-0107-15-052-0	Salary - PTO-Milford-Nursing-LPN-	(1,919.00)	RJE - 1	(66,889.00)	(1,919.00)
Subtotal [12C1] LPNs - Direct Care		1,143,401.00		(66,889.00)	1,076,512.00
Subgroup : [12C2]	LPNs - Administrative				
400000-0107-14-052-0	Salary-Milford-Nursing Admin-LPN-	79,178.00		0.00	79,178.00
400050-0107-14-052-0	Salary - PTO-Milford-Nursing Admin-LPN-	1,473.00		0.00	1,473.00
Marcum 204	MDS Coordinator - LPN	0.00		66,889.00	66,889.00

Client: **National Health Care Associates, Inc. (CT)**
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 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subtotal [12C2] LPNs - Administrative		80,651.00	RJE - 1	66,889.00	147,540.00
Subgroup : [12D] Aides and Attendants				66,889.00	
400000-0107-15-021-0	Salary-Milford-Nursing-CNA-	2,118,750.00		0.00	2,118,750.00
400050-0107-15-021-0	Salary - PTO-Milford-Nursing-CNA-	889.00		0.00	889.00
Subtotal [12D] Aides and Attendants		2,119,639.00		0.00	2,119,639.00
Subgroup : [12H] Recreation Workers					
400000-0107-07-038-0	Salary-Milford-Rec Therapy-Dir-	103,702.00		0.00	103,702.00
400000-0107-07-086-0	Salary-Milford-Rec Therapy-Rec Therapist-	14,999.00		0.00	14,999.00
400050-0107-07-038-0	Salary - PTO-Milford-Rec Therapy-Dir-	(1,237.00)		0.00	(1,237.00)
400050-0107-07-086-0	Salary - PTO-Milford-Rec Therapy-Rec Therapist-	2,231.00		0.00	2,231.00
Subtotal [12H] Recreation Workers		119,695.00		0.00	119,695.00
Subgroup : [12M] Social Workers/Case Management					
400000-0107-06-038-0	Salary-Milford-Social service-Dir-	87.00		0.00	87.00
400000-0107-06-096-0	Salary-Milford-Social service-Social Worker-	154,341.00		0.00	154,341.00
400050-0107-06-096-0	Salary - PTO-Milford-Social service-Social Worker-	1,220.00		0.00	1,220.00
Subtotal [12M] Social Workers/Case Management		155,648.00		0.00	155,648.00
Subgroup : [12O] Other					
400000-0107-11-011-0	Salary-Milford-Admissions-Admissions Coordinator-	7,557.00		0.00	7,557.00
400000-0107-11-038-0	Salary-Milford-Admissions-Dir-	247,510.00		0.00	247,510.00
400000-0107-24-157-0	Salary-Milford-Respiratory -	3,060.00		0.00	3,060.00
400050-0107-11-038-0	Salary - PTO-Milford-Admissions-Dir-	(12,948.00)		0.00	(12,948.00)
Subtotal [12O] Other		245,179.00		0.00	245,179.00
Total [10-A] Salaries and Wages		6,536,697.00		0.00	6,536,697.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
436200-0107-22-000-0	Dental Fees-Milford-Medical Services -	4,452.00		0.00	4,452.00
Subtotal [2] Dentist		4,452.00		0.00	4,452.00
Subgroup : [3] Pharmacist					
431010-0107-23-000-0	Pharmacy fees-Milford-Rehab Tpy and Ancnlyr -	15,374.00		0.00	15,374.00
Subtotal [3] Pharmacist		15,374.00		0.00	15,374.00
Subgroup : [5A] PT - Resident Care					
437000-0107-23-000-0	PT Fees-Milford-Rehab Tpy and Ancnlyr -	461,271.00		0.00	461,271.00
Subtotal [5A] PT - Resident Care		461,271.00		0.00	461,271.00
Subgroup : [8A] Medical Director					
436000-0107-22-000-0	Medical Director Fees-Milford-Medical Services -	57,000.00		0.00	57,000.00
Subtotal [8A] Medical Director		57,000.00		0.00	57,000.00
Subgroup : [9A] ST - Resident Care					
437200-0107-23-000-0	Speech Fees-Milford-Rehab Tpy and Ancnlyr -	141,330.00		0.00	141,330.00
Subtotal [9A] ST - Resident Care		141,330.00		0.00	141,330.00
Subgroup : [10A] OT - Resident Care					
437100-0107-23-000-0	OT Fees-Milford-Rehab Tpy and Ancnlyr -	451,861.00		0.00	451,861.00
Subtotal [10A] OT - Resident Care		451,861.00		0.00	451,861.00
Subgroup : [11A1] RN's - Direct Care					
530000-0107-15-000-0	Pool RNs-Milford-Nursing -	1,410.00		0.00	1,410.00
Subtotal [11A1] RN's - Direct Care		1,410.00		0.00	1,410.00
Subgroup : [11B1] LPN's - Direct Care					
531000-0107-15-000-0	Pool LPNs-Milford-Nursing -	4,249.00		0.00	4,249.00
Subtotal [11B1] LPN's - Direct Care		4,249.00		0.00	4,249.00
Subgroup : [11C] Aides					
532000-0107-15-000-0	Pool CNA-Milford-Nursing -	834.00		0.00	834.00
Subtotal [11C] Aides		834.00		0.00	834.00
Subgroup : [12] Other					
431000-0107-11-000-0	Consulting Fees-Milford-Admissions -	1,949.00		0.00	1,949.00
431000-0107-15-000-0	Consulting Fees-Milford-Nursing -	15,262.00		0.00	15,262.00
431000-0107-23-000-0	Consulting Fees-Milford-Rehab Tpy and Ancnlyr -	850.00		0.00	850.00
Subtotal [12] Other		18,061.00		0.00	18,061.00
Total [13-B] Professional Fees		1,155,842.00		0.00	1,155,842.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
401400-0107-29-000-0	Workers Compensation-Milford-Emp Benefits -	292,623.00		0.00	292,623.00
401450-0107-29-000-0	Workers Comp Retro Exp-Milford-Emp Benefits -	17,938.00		0.00	17,938.00
Subtotal [1A1] Workmen's Compensation		310,561.00		0.00	310,561.00
Subgroup : [1A3] Unemployment Insurance					
401100-0107-29-000-0	FUI-Milford-Emp Benefits -	7,662.00		0.00	7,662.00
401200-0107-29-000-0	SUI-Milford-Emp Benefits -	91,672.00		0.00	91,672.00
Subtotal [1A3] Unemployment Insurance		99,334.00		0.00	99,334.00
Subgroup : [1A4] Social Security (FICA)					
401000-0107-29-000-0	FICA-Milford-Emp Benefits -	484,340.00		0.00	484,340.00
Subtotal [1A4] Social Security (FICA)		484,340.00		0.00	484,340.00
Subgroup : [1A5] Health Insurance					
401300-0107-29-000-0	Health Ins-Milford-Emp Benefits -	814,201.00		0.00	814,201.00
Subtotal [1A5] Health Insurance		814,201.00		0.00	814,201.00

Client: **National Health Care Associates, Inc. (CT)**
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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [1A7]	Pensions				
401700-0107-29-000-0	Pension-Milford-Emp Benefits- -	76,545.00		0.00	76,545.00
Subtotal [1A7] Pensions		76,545.00		0.00	76,545.00
Subgroup : [1A9]	Other				
505000-0107-03-000-0	Background Check-Milford-Administration- -	2,652.00		0.00	2,652.00
Subtotal [1A9] Other		2,652.00		0.00	2,652.00
Subgroup : [1C]	Bad Debts				
508000-0107-03-000-0	Bad Debt Expense-Milford-Administration- -	617,671.00		0.00	617,671.00
508010-0107-03-000-0	Bad Debt Mdcr-Milford-Administration- -	43,523.00		0.00	43,523.00
Subtotal [1C] Bad Debts		661,194.00		0.00	661,194.00
Subgroup : [1D]	Accounting and Auditing				
432000-0107-03-000-0	Accounting Fees-Milford-Administration- -	33,257.00		0.00	33,257.00
Subtotal [1D] Accounting and Auditing		33,257.00		0.00	33,257.00
Subgroup : [1E]	Legal				
433200-0107-03-000-0	Legal Fees - Collections-Milford-Administration- -	9,359.00		0.00	9,359.00
433300-0107-03-000-0	Legal Fees - Non-reimbursabl-Milford-Administ- -	554.00		0.00	554.00
Subtotal [1E] Legal		9,913.00		0.00	9,913.00
Subgroup : [1G]	Office Supplies				
410000-0107-04-000-0	Supplies-Milford-Fiscal Operations- -	17,190.00		0.00	17,190.00
410019-0107-03-000-0	Supplies COVID19 - Milford	5.00		0.00	5.00
Subtotal [1G] Office Supplies		17,195.00		0.00	17,195.00
Subgroup : [1H1]	Telephone and Telegraph				
461000-0107-03-000-0	Telephone-Milford-Administration- -	41,521.00		0.00	41,521.00
Subtotal [1H1] Telephone and Telegraph		41,521.00		0.00	41,521.00
Subgroup : [1H2]	Cellular Phones and Beepers				
461100-0107-03-000-0	Telephone - Cell-Milford-Administration- -	4,940.00		0.00	4,940.00
Subtotal [1H2] Cellular Phones and Beepers		4,940.00		0.00	4,940.00
Subgroup : [1J]	Corporation Business Taxes				
474100-0107-25-000-0	Sales Tax-Milford-Property- -	(17.00)		0.00	(17.00)
542000-0107-03-000-0	Corporate Tax - State-Milford-Administration- -	54,452.00		0.00	54,452.00
Subtotal [1J] Corporation Business Taxes		54,435.00		0.00	54,435.00
Subgroup : [1K3]	Resident Day User Fee				
507000-0107-03-000-0	Revenue Assessment-Milford-Administration- -	598,208.00		0.00	598,208.00
Subtotal [1K3] Resident Day User Fee		598,208.00		0.00	598,208.00
Total [15] Expenditures Other than Salaries		3,208,296.00		0.00	3,208,296.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
402000-0107-03-000-0	Holiday Expense-Milford-Administration- -	2,055.00		0.00	2,055.00
Subtotal [2] Holiday Parties for Staff		2,055.00		0.00	2,055.00
Subgroup : [3]	Gifts to Staff and Residents				
523000-0107-03-000-0	Emp Benefits - Other-Milford-Administration- -	8,649.00		0.00	8,649.00
Subtotal [3] Gifts to Staff and Residents		8,649.00		0.00	8,649.00
Subgroup : [4]	Employee Travel				
521000-0107-03-000-0	Travel Expense-Milford-Administration- -	4,772.00		0.00	4,772.00
Subtotal [4] Employee Travel		4,772.00		0.00	4,772.00
Subgroup : [5]	Education Expense				
509000-0107-03-000-0	Seminars-Milford-Administration- -	560.00		0.00	560.00
Subtotal [5] Education Expense		560.00		0.00	560.00
Subgroup : [6]	Automobile Expense				
520000-0107-03-000-0	Auto Expense-Milford-Administration- -	4,036.00		0.00	4,036.00
Subtotal [6] Automobile Expense		4,036.00		0.00	4,036.00
Subgroup : [M3]	Advertising Other				
410000-0107-18-000-0	Supplies-Milford-Marketing- -	4,641.00		0.00	4,641.00
501100-0107-03-000-0	Advertising Promotional-Milford-Administration- -	9,000.00		0.00	9,000.00
501100-0107-18-000-0	Advertising Promotional-Milford-Marketing- -	7,233.00		0.00	7,233.00
Subtotal [M3] Advertising Other		20,874.00		0.00	20,874.00
Subgroup : [M7]	Postage				
504000-0107-03-000-0	Postage-Milford-Administration- -	3,261.00		0.00	3,261.00
Subtotal [M7] Postage		3,261.00		0.00	3,261.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
491000-0107-03-000-0	Dues-Milford-Administration- -	9,453.00		(64.00)	9,389.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		9,453.00	RJE - 6	(64.00)	9,389.00
Subgroup : [M9]	Subscriptions				
491001-0107-03-000-0	Subscriptions-Milford-Administration- -	3,934.00		64.00	3,998.00
Subtotal [M9] Subscriptions		3,934.00	RJE - 6	64.00	3,998.00
Subgroup : [M10]	Contributions				
541001-0107-03-000-0	Political Contributions -Milford-Administration- -	1,200.00		0.00	1,200.00
Subtotal [M10] Contributions		1,200.00		0.00	1,200.00
Subgroup : [M11]	Services Provided by Contract				
431000-0107-03-000-0	Consulting Fees-Milford-Administration- -	3,374.00		0.00	3,374.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
431000-0107-04-000-0	Consulting Fees-Milford-Fiscal Operations- -	14,295.00		(14,295.00)	0.00
435200-0107-03-000-0	IT Services-Milford-Administration	44,500.00	RJE - 3	(14,295.00)	44,500.00
440000-0107-04-000-0	Purch Services-Milford-Fiscal Operations- -	41,705.00		0.00	41,705.00
440000-0107-12-000-0	Purch Services-Milford-Security- -	763.00		0.00	763.00
Marcum 205	Admin - Equipmetn Rental	0.00	RJE - 7	1,903.00	1,903.00
				1,903.00	
Subtotal [M11] Services Provided by Contract		104,637.00		(12,392.00)	92,245.00
Subgroup : [M12]	Administrative Management Services				
434000-0107-03-000-0	Shared Services-Milford-Administration- -	553,762.00		14,295.00	568,057.00
			RJE - 3	14,295.00	
Subtotal [M12] Administrative Management Services		553,762.00		14,295.00	568,057.00
Subgroup : [M13]	Other				
500000-0107-03-000-0	Licenses and Permits-Milford-Administration- -	2,080.00		0.00	2,080.00
503000-0107-03-000-0	Penalties-Milford-Administration- -	118,600.00		0.00	118,600.00
503200-0107-03-000-0	Bank Charges-Milford-Administration- -	35,304.00		0.00	35,304.00
541000-0107-03-000-0	Misc. Expense-Milford-Administration- -	2,479.00		0.00	2,479.00
541050-0107-03-000-0	Prior Period Expense-Milford- - -	23,735.00		0.00	23,735.00
Subtotal [M13] Other		182,198.00		0.00	182,198.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		899,391.00		1,903.00	901,294.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
412000-0107-13-000-0	Food-Milford-Dietary- -	258,009.00		0.00	258,009.00
412019-0107-13-000-0	Dietary-Milford	208.00		0.00	208.00
412100-0107-13-000-0	Food Supplements-Milford-Dietary- -	23,976.00		0.00	23,976.00
523019-0107-03-000-0	Employee Benefits Other - Milford	6,212.00		0.00	6,212.00
Subtotal [2A1] Raw Food		288,405.00		0.00	288,405.00
Subgroup : [2A2]	Non-Food Supplies				
410000-0107-13-000-0	Supplies-Milford-Dietary- -	36,724.00		0.00	36,724.00
410019-0107-13-000-0	Supplies COVID19 - Milford	1,493.00		0.00	1,493.00
Subtotal [2A2] Non-Food Supplies		38,217.00		0.00	38,217.00
Subgroup : [2B]	Purchased Services				
440000-0107-13-000-0	Purch Services-Milford-Dietary- -	28,586.00		0.00	28,586.00
Subtotal [2B] Purchased Services		28,586.00		0.00	28,586.00
Total [18] Dietary Basis for Allocation of Costs		355,208.00		0.00	355,208.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
410019-0107-10-000-0	Supplies COVID19 - Milford	26,298.00		0.00	26,298.00
414100-0107-10-000-0	Linen-Milford-Laundry- -	7,388.00		0.00	7,388.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		33,686.00		0.00	33,686.00
Subgroup : [3C]	Other				
410000-0107-10-000-0	Supplies-Milford-Laundry- -	7,877.00		0.00	7,877.00
414000-0107-10-000-0	Diapers-Milford-Laundry- -	51,705.00		0.00	51,705.00
Subtotal [3C] Other		59,582.00		0.00	59,582.00
Total [19] Laundry-Basis for Allocation of Costs		93,268.00		0.00	93,268.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
410000-0107-09-000-0	Supplies-Milford-Housekeeping- -	36,201.00		0.00	36,201.00
410019-0107-09-000-0	Supplies COVID19 - Milford	4,444.00		0.00	4,444.00
Subtotal [4A1] In-House Care Supplies		40,645.00		0.00	40,645.00
Subgroup : [5A2]	Purchased from				
411200-0107-23-000-0	Drugs - Mdcare Pt A-Milford-Rehab Tpy and Ancl- -	488,601.00		0.00	488,601.00
Subtotal [5A2] Purchased from		488,601.00		0.00	488,601.00
Subgroup : [5B]	Medicine Cabinet Drugs				
411700-0107-22-000-0	House Drugs (OTC)-Milford-Medical Services- -	17,856.00		0.00	17,856.00
Subtotal [5B] Medicine Cabinet Drugs		17,856.00		0.00	17,856.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410000-0107-15-000-0	Supplies-Milford-Nursing- -	93,904.00		0.00	93,904.00
420000-0107-15-000-0	Minor Equip-Milford-Nursing- -	2,197.00		0.00	2,197.00
Subtotal [5C] Medical and Therapeutic Supplies		96,101.00		0.00	96,101.00
Subgroup : [5E2]	Oxygen - Other				
413001-0107-23-000-0	Oxygen Non Billable-Milford-Rehab Tpy and Ancl- -	10,737.00		0.00	10,737.00
Subtotal [5E2] Oxygen - Other		10,737.00		0.00	10,737.00
Subgroup : [5F]	X-Rays and related radiological				
438020-0107-27-000-0	X-Ray Fees-Milford-Laboratory- -	34,112.00		0.00	34,112.00
Subtotal [5F] X-Rays and related radiological		34,112.00		0.00	34,112.00
Subgroup : [5H]	Laboratory				
438019-0107-27-000-0	Lab Fees COVID 19-Milford	1,055.00		0.00	1,055.00
438030-0107-27-000-0	Lab Fees-Milford-Laboratory- -	101,012.00		0.00	101,012.00
Subtotal [5H] Laboratory		102,067.00		0.00	102,067.00
Subgroup : [5I]	Recreation				
410000-0107-07-000-0	Supplies-Milford-Rec Therapy- -	4,037.00		0.00	4,037.00
410019-0107-07-000-0	Supplies COVID19 - Milford	684.00		0.00	684.00
440000-0107-07-000-0	Purch Services-Milford-Rec Therapy- -	7,869.00		0.00	7,869.00
440050-0107-07-000-0	Cable Expense-Milford-Rec Therapy- -	9,026.00		0.00	9,026.00
Subtotal [5I] Recreation		21,616.00		0.00	21,616.00

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [5L]	Other				
410019-0107-15-000-0	Supplies COVID19 - Milford	63,267.00		0.00	63,267.00
413500-0107-23-000-0	IV Thy Supplies-Milford-Rehab Tpy and Ancnlry -	8,469.00		0.00	8,469.00
436300-0107-22-000-0	Physician Fees-Milford-Medical Services- -	33,200.00		0.00	33,200.00
440000-0107-15-000-0	Purch Services-Milford-Nursing- -	1,899.00		0.00	1,899.00
452000-0107-15-000-0	Equip Rental-Milford-Nursing- -	10,573.00		0.00	10,573.00
452000-0107-23-000-0	Equip Rental-Milford-Rehab Tpy and Ancnlry- -	9,991.00		0.00	9,991.00
452000-0107-24-000-0	Equip Rental-Milford-Respiratory- -	25,486.00		0.00	25,486.00
Subtotal [5L] Other		152,885.00		0.00	152,885.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		964,620.00		0.00	964,620.00
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0107-25-000-0	Gas-Milford-Property- -	59,260.00		0.00	59,260.00
Subtotal [6B] Heat		59,260.00		0.00	59,260.00
Subgroup : [6C]	Light & Power				
462000-0107-25-000-0	Electric-Milford-Property- -	117,961.00		0.00	117,961.00
Subtotal [6C] Light & Power		117,961.00		0.00	117,961.00
Subgroup : [6D]	Water				
464000-0107-25-000-0	Sewer-Milford-Property- -	24,597.00		0.00	24,597.00
Subtotal [6D] Water		24,597.00		0.00	24,597.00
Subgroup : [6E]	Equipment Lease				
435210-0107-03-000-0	IT Rental-Milford-Administration	35,067.00		(1,890.00)	33,177.00
452000-0107-04-000-0	Equip Rental-Milford-Fiscal Operations- -	9,152.00	RJE - 7	(1,890.00)	9,139.00
520100-0107-03-000-0	Auto Lease Expense-Milford-Administration- -	10,009.00	RJE - 7	(13.00)	10,009.00
Subtotal [6E] Equipment Lease		54,228.00		(1,903.00)	52,325.00
Subgroup : [6F]	Other				
410000-0107-08-000-0	Supplies-Milford-Maintenance- -	17,431.00		0.00	17,431.00
410019-0107-08-000-0	Supplies COVID19 - Milford	265.00		0.00	265.00
440000-0107-08-000-0	Purch Services-Milford-Maintenance- -	77,070.00		0.00	77,070.00
440001-0107-08-000-0	Ground Services-Milford-Maintenance- -	37,031.00		0.00	37,031.00
442000-0107-08-000-0	Pest Control-Milford-Maintenance- -	1,521.00		0.00	1,521.00
443000-0107-08-000-0	Carting-Milford-Maintenance- -	29,296.00		0.00	29,296.00
452000-0107-08-000-0	Equip Rental-Milford-Maintenance- -	5,911.00		0.00	5,911.00
Subtotal [6F] Other		168,525.00		0.00	168,525.00
Subgroup : [7D]	Movable Equipment				
486000-0107-25-000-0	Dep Exp - Moveable Equip-Milford-Property- -	83,153.00		0.00	83,153.00
Subtotal [7D] Movable Equipment		83,153.00		0.00	83,153.00
Subgroup : [8C]	Leasehold Improvements				
484000-0107-25-000-0	Dep Exp - LHI-Milford-Property- -	72,581.00		0.00	72,581.00
Subtotal [8C] Leasehold Improvements		72,581.00		0.00	72,581.00
Subgroup : [9]	Rental Payments				
471000-0107-25-000-0	Rent-Milford-Property- -	650,716.00		0.00	650,716.00
Subtotal [9] Rental Payments		650,716.00		0.00	650,716.00
Subgroup : [10B]	Real estate taxes paid by lessor				
473000-0107-25-000-0	Real Estate Taxes-Milford-Property- -	157,866.00		0.00	157,866.00
Subtotal [10B] Real estate taxes paid by lessor		157,866.00		0.00	157,866.00
Subgroup : [10C]	Personal property taxes				
472000-0107-25-000-0	Personal Property Taxes-Milford-Property- -	11,223.00		0.00	11,223.00
Subtotal [10C] Personal property taxes		11,223.00		0.00	11,223.00
Total [22] Maintenance and Property		1,400,110.00		(1,903.00)	1,398,207.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
503100-0107-03-000-0	Interest-Milford-Administration- -	6,906.00		0.00	6,906.00
503130-0107-03-000-0	Interest on Computer Loan-Milford-Administrati	4,513.00		0.00	4,513.00
Subtotal [12D] Other Interest Expense		11,419.00		0.00	11,419.00
Subgroup : [14A]	Insurance on Property				
472500-0107-25-000-0	Property Insurance-Milford-Property- -	13,283.00		0.00	13,283.00
515000-0107-25-000-0	Mortgage Ins-Milford-Property- -	39,856.00		0.00	39,856.00
Subtotal [14A] Insurance on Property		53,139.00		0.00	53,139.00
Subgroup : [14C1]	Umbrella				
512000-0107-03-000-0	Umbrella Ins-Milford-Administration- -	13,451.00		0.00	13,451.00
Subtotal [14C1] Umbrella		13,451.00		0.00	13,451.00
Subgroup : [14C3]	Other				
510000-0107-03-000-0	Liability Ins-Milford-Administration- -	78,676.00		0.00	78,676.00
513000-0107-03-000-0	Crime Ins-Milford-Administration- -	1,194.00		0.00	1,194.00
Subtotal [14C3] Other		79,870.00		0.00	79,870.00
Total [27] Interest and Insurance		157,879.00		0.00	157,879.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
311000-0107-00-000-0	Medicaid Room & Board-Milford	(11,829,610.00)		0.00	(11,829,610.00)
Subtotal [1A] Medicaid Residents (CT only)		(11,829,610.00)		0.00	(11,829,610.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0107-00-000-0	Medicaid Room & Board Contra-Milford	5,670,916.00		0.00	5,670,916.00
313005-0107-00-000-0	Medicaid Contra Other-Milford	855.00		0.00	855.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Subtotal [1B] Medicaid room and board contractual allowance		5,671,771.00		0.00	5,671,771.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
321000-0107-00-000-0	Medicare Pt A Room & Board-Milford	(3,501,370.00)		0.00	(3,501,370.00)
Subtotal [3A] Medicare Residents (All inclusive)		(3,501,370.00)		0.00	(3,501,370.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0107-00-000-0	Medicare Pt A R and B Contra-Milford	2,832,589.00		0.00	2,832,589.00
323005-0107-00-000-0	Medicare Pt A Contra Other-Milford	72,135.00		0.00	72,135.00
328000-0107-00-000-0	Medicare Pt A Sequestration-Milford	44,974.00		0.00	44,974.00
Subtotal [3B] Medicare room and board contractual allowance		2,949,698.00		0.00	2,949,698.00
Subgroup : [4A]	Private-pay residents and other				
303100-0107-00-000-0	Hospice Revenue-Milford	(887,755.00)		0.00	(887,755.00)
341000-0107-00-000-0	Private Room & Board-Milford	(1,085,755.00)		0.00	(1,085,755.00)
351000-0107-00-000-0	Comm Ins Room & Board-Milford	(516,710.00)		0.00	(516,710.00)
371000-0107-00-000-0	Mgd Medicare Room and Board----	(2,514,065.00)		0.00	(2,514,065.00)
Subtotal [4A] Private-pay residents and other		(5,004,285.00)		0.00	(5,004,285.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303700-0107-00-000-0	Hospice C/A-Milford	421,508.00		0.00	421,508.00
341005-0107-00-000-0	Private Room & Board Contra-Milford	35,403.00		0.00	35,403.00
351005-0107-00-000-0	Comm Ins Room & Board Contra-Milford	74,289.00		0.00	74,289.00
353005-0107-00-000-0	Comm Ins Contra Other-Milford	9,849.00		0.00	9,849.00
371005-0107-00-000-0	Mgd Medicare Room & Board Contra	765,199.00		0.00	765,199.00
373005-0107-00-000-0	Mgd Medicare Contra Other	37,287.00		0.00	37,287.00
Subtotal [4B] Private-pay room and board contractual allowance		1,343,535.00		0.00	1,343,535.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0107-00-000-0	Medicare Pt A Pharmacy-Milford	(198,009.00)		0.00	(198,009.00)
335700-0107-00-000-0	Medicare Pt B Flu/Pneumonia-Milford	(466.00)		0.00	(466.00)
Subtotal [5A] Prescription Drugs - Medicare		(198,475.00)		0.00	(198,475.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0107-00-000-0	Medicare Pt A Pharmacy Contra-Milford	210,579.00		0.00	210,579.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		210,579.00		0.00	210,579.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
314100-0107-00-000-0	Medicaid Pharmacy-Milford	(18,364.00)		0.00	(18,364.00)
344105-0107-00-000-0	Private Pharmacy Contra-Milford	358.00		0.00	358.00
354100-0107-00-000-0	Comm Ins Pharmacy-Milford	(40,556.00)		0.00	(40,556.00)
374100-0107-00-000-0	Mgd Medicare Pharmacy	(190,742.00)		0.00	(190,742.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(249,304.00)		0.00	(249,304.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
314105-0107-00-000-0	Medicaid Pharmacy Contra-Milford	18,502.00		0.00	18,502.00
354105-0107-00-000-0	Comm Ins Pharmacy Contra-Milford	50,256.00		0.00	50,256.00
374105-0107-00-000-0	Mgd Medicare Pharmacy Contra	204,277.00		0.00	204,277.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		273,035.00		0.00	273,035.00
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0107-00-000-0	Medicare Pt A PT-Milford	(329,481.00)		0.00	(329,481.00)
334300-0107-00-000-0	Medicare Pt B PT-Milford	(100,497.00)		0.00	(100,497.00)
Subtotal [7A] Physical Therapy - Medicare		(429,978.00)		0.00	(429,978.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321006-0107-00-000-0	Medicare A PT Contra-Milford	(639,101.00)		0.00	(639,101.00)
324305-0107-00-000-0	Medicare Pt A PT Contra-Milford	329,481.00		0.00	329,481.00
334305-0107-00-000-0	Medicare Pt B PT Contra-Milford	19,120.00		0.00	19,120.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(290,500.00)		0.00	(290,500.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304100-0107-00-000-0	Hospice Pharmacy	163.00		0.00	163.00
304300-0107-00-000-0	Hospice PT-Milford	(992.00)		0.00	(992.00)
314300-0107-00-000-0	Medicaid PT-Milford	(23,982.00)		0.00	(23,982.00)
337305-0107-00-000-0	Mgd Medicare Pt B PT Contra-Milford	1,636.00		0.00	1,636.00
344300-0107-00-000-0	Private PT-Milford	(484.00)		0.00	(484.00)
354300-0107-00-000-0	Comm Ins PT-Milford	(48,342.00)		0.00	(48,342.00)
374300-0107-00-000-0	Mgd Medicare PT	(236,249.00)		0.00	(236,249.00)
378100-0107-00-000-0	Medicare Mgd Care Pt B PT-Milford	(46,839.00)		0.00	(46,839.00)
Subtotal [7C] Physical Therapy - Non-medicare		(355,089.00)		0.00	(355,089.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
304105-0107-00-000-0	Hospice Pharmacy Contra	(163.00)		0.00	(163.00)
304305-0107-00-000-0	Hospice PT Contra-Milford	301.00		0.00	301.00
314305-0107-00-000-0	Medicaid PT Contra-Milford	23,982.00		0.00	23,982.00
354305-0107-00-000-0	Comm Ins PT Contra-Milford	48,342.00		0.00	48,342.00
371006-0107-00-000-0	Mgd Medicare PT Contra-Milford	(43,320.00)		0.00	(43,320.00)
374305-0107-00-000-0	Mgd Medicare PT Contra	236,249.00		0.00	236,249.00
378105-0107-00-000-0	Medicare Mgd Pt B PT Contra-Milford	(791.00)		0.00	(791.00)
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		264,600.00		0.00	264,600.00
Subgroup : [8A]	Speech Therapy - Medicare				
324400-0107-00-000-0	Medicare Pt A ST-Milford	(87,784.00)		0.00	(87,784.00)
334400-0107-00-000-0	Medicare Pt B ST-Milford	(25,587.00)		0.00	(25,587.00)
Subtotal [8A] Speech Therapy - Medicare		(113,371.00)		0.00	(113,371.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
321008-0107-00-000-0	Medicare A ST Contra-Milford	(269,616.00)		0.00	(269,616.00)
324405-0107-00-000-0	Medicare Pt A ST Contra-Milford	87,784.00		0.00	87,784.00
334405-0107-00-000-0	Medicare Pt B ST Contra-Milford	597.00		0.00	597.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(181,235.00)		0.00	(181,235.00)

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [8C] Speech Therapy - Non-medicare					
304400-0107-00-000-0	Hospice ST	(478.00)		0.00	(478.00)
314400-0107-00-000-0	Medicaid ST-Milford	(8,674.00)		0.00	(8,674.00)
344400-0107-00-000-0	Private ST-Milford	(182.00)		0.00	(182.00)
354400-0107-00-000-0	Comm Ins ST-Milford	(7,974.00)		0.00	(7,974.00)
374400-0107-00-000-0	Mgd Medicare ST	(65,620.00)		0.00	(65,620.00)
378120-0107-00-000-0	Medicare Mgd Care Pt B ST-Milford	(21,645.00)		0.00	(21,645.00)
Subtotal [8C] Speech Therapy - Non-medicare		(104,573.00)		0.00	(104,573.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
304405-0107-00-000-0	Hospice ST Contra	22.00		0.00	22.00
314405-0107-00-000-0	Medicaid ST Contra-Milford	8,674.00		0.00	8,674.00
354405-0107-00-000-0	Comm Ins ST Contra-Milford	7,974.00		0.00	7,974.00
371008-0107-00-000-0	Mgd Medicare ST Contra-Milford	(15,947.00)		0.00	(15,947.00)
374405-0107-00-000-0	Mgd Medicare ST Contra	65,620.00		0.00	65,620.00
378125-0107-00-000-0	Medicare Mgd Pt B STContra-Milford	3,895.00		0.00	3,895.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		70,238.00		0.00	70,238.00
Subgroup : [9A] Occupational Therapy - Medicare					
324800-0107-00-000-0	Medicare Pt A OT-Milford	(342,967.00)		0.00	(342,967.00)
334800-0107-00-000-0	Medicare Pt B OT-Milford	(94,988.00)		0.00	(94,988.00)
Subtotal [9A] Occupational Therapy - Medicare		(437,955.00)		0.00	(437,955.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
321007-0107-00-000-0	Medicare A OT Contra-Milford	(595,807.00)		0.00	(595,807.00)
324805-0107-00-000-0	Medicare Pt A OT Contra-Milford	342,967.00		0.00	342,967.00
334805-0107-00-000-0	Medicare Pt B OT Contra-Milford	18,881.00		0.00	18,881.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(233,959.00)		0.00	(233,959.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
304800-0107-00-000-0	Hospice OT-Milford	(1,140.00)		0.00	(1,140.00)
314800-0107-00-000-0	Medicaid OT-Milford	(28,299.00)		0.00	(28,299.00)
344800-0107-00-000-0	Private OT-Milford	(543.00)		0.00	(543.00)
354800-0107-00-000-0	Comm Ins OT-Milford	(49,114.00)		0.00	(49,114.00)
374800-0107-00-000-0	Mgd Medicare OT	(262,614.00)		0.00	(262,614.00)
378130-0107-00-000-0	Medicare Mgd Care Pt B OT-Milford	(39,556.00)		0.00	(39,556.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(381,266.00)		0.00	(381,266.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance					
304805-0107-00-000-0	Hospice OT Contra---	235.00		0.00	235.00
314805-0107-00-000-0	Medicaid OT Contra-Milford	28,299.00		0.00	28,299.00
354805-0107-00-000-0	Comm Ins OT Contra-Milford	49,114.00		0.00	49,114.00
371007-0107-00-000-0	Mgd Medicare OT Contra-Milford	(41,019.00)		0.00	(41,019.00)
374805-0107-00-000-0	Mgd Medicare OT Contra	262,614.00		0.00	262,614.00
378135-0107-00-000-0	Medicare Mgd Pt B OT Contra-Milford	2,963.00		0.00	2,963.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		302,206.00		0.00	302,206.00
Subgroup : [10A] Other - Medicare					
321009-0107-00-000-0	Medicare A NTA Contra-Milford	(825,198.00)		0.00	(825,198.00)
321010-0107-00-000-0	Medicare A Nsng Comp Contra-Milford	(1,300,994.00)		0.00	(1,300,994.00)
324500-0107-00-000-0	Medicare Pt A IV Therapy-Milford	(12,570.00)		0.00	(12,570.00)
324600-0107-00-000-0	Medicare Pt A Lab-Milford	(51,332.00)		0.00	(51,332.00)
325000-0107-00-000-0	Medicare Pt A X-Ray-Milford	(20,803.00)		0.00	(20,803.00)
338000-0107-00-000-0	Medicare Pt B Prior Period-Milford	2,208.00		0.00	2,208.00
Subtotal [10A] Other - Medicare		(2,208,689.00)		0.00	(2,208,689.00)
Subgroup : [10B] Other - Non-medicare					
303005-0107-00-000-0	Hospice Contra Other	175.00		0.00	175.00
305000-0107-00-000-0	Hospice X-Ray	(175.00)		0.00	(175.00)
314500-0107-00-000-0	Medicaid IV Therapy-Milford	(139.00)		0.00	(139.00)
314600-0107-00-000-0	Medicaid Lab-Milford	(855.00)		0.00	(855.00)
329000-0107-00-000-0	Medicare Pt A Settlement-Milford	(28,290.00)		0.00	(28,290.00)
354500-0107-00-000-0	Comm Ins IV Therapy-Milford	(9,700.00)		0.00	(9,700.00)
354600-0107-00-000-0	Comm Ins Lab-Milford	(7,975.00)		0.00	(7,975.00)
355000-0107-00-000-0	Comm Ins X-Ray-Milford	(1,874.00)		0.00	(1,874.00)
371009-0107-00-000-0	Mgd Medicare NTA Contra-Milford	(56,116.00)		0.00	(56,116.00)
371010-0107-00-000-0	Mgd Medicare Nsng Comp Contra-Milford	(89,069.00)		0.00	(89,069.00)
374500-0107-00-000-0	Mgd Medicare IV Therapy	(14,732.00)		0.00	(14,732.00)
374600-0107-00-000-0	Mgd Medicare Lab	(26,186.00)		0.00	(26,186.00)
375000-0107-00-000-0	Mgd Medicare X-Ray	(11,101.00)		0.00	(11,101.00)
375700-0107-00-000-0	Mgd Medicare Flu/Pneumonia	(813.00)		0.00	(813.00)
378000-0107-00-000-0	Mgd Medicare Prior Period	6,657.00		0.00	6,657.00
391600-0107-00-000-0	Transcription Income-Milford	(198.00)		0.00	(198.00)
Subtotal [10B] Other - Non-medicare		(240,391.00)		0.00	(240,391.00)
Subgroup : [15] Interest Income					
391100-0107-00-000-0	Interest Income-Milford	(836.00)		0.00	(836.00)
Subtotal [15] Interest Income		(836.00)		0.00	(836.00)
Subgroup : [18] Other Revenue					
391500-0107-00-000-0	Misc. Other Income-Milford	(595,122.00)		0.00	(595,122.00)
391900-0107-00-000-0	Long- Term CT PET Tax Income-Milford--	(6,249.00)		0.00	(6,249.00)
Subtotal [18] Other Revenue		(601,371.00)		0.00	(601,371.00)
Total [30] Statement of Revenue		(15,276,595.00)		0.00	(15,276,595.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
101005-0107-00-000-0	Cash Operating MnT-Milford	537,278.00		0.00	537,278.00
102000-0107-00-000-0	Cash - Payroll-Milford	6,100.00		0.00	6,100.00
104020-0107-00-000-0	Cash Savings 2-Milford	1,387,004.00		0.00	1,387,004.00
105000-0107-00-000-0	Cash Savings Patients-Milford	38,298.00		0.00	38,298.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
106000-0107-00-000-0	Petty Cash-Milford	2,000.00		0.00	2,000.00
106100-0107-00-000-0	Petty Cash Res Funds-Milford	600.00		0.00	600.00
Subtotal [A1] Cash		1,971,280.00		0.00	1,971,280.00
Subgroup : [A2]	Resident Accounts Receivable				
110000-0107-00-000-0	Accounts Receivable-Milford	308,857.00		0.00	308,857.00
111000-0107-00-000-0	A/R Private-Milford	305,957.00		0.00	305,957.00
111200-0107-00-000-0	A/R Comm Ins-Milford	473,352.00		0.00	473,352.00
111300-0107-00-000-0	AR Hospice-Milford	(9,875.00)		0.00	(9,875.00)
111400-0107-00-000-0	A/R Mgd Medicare	374,158.00		0.00	374,158.00
112000-0107-00-000-0	A/R Medicare Pt A-Milford	374,538.00		0.00	374,538.00
112500-0107-00-000-0	A/R Medicare Pt B-Milford	12,677.00		0.00	12,677.00
113000-0107-00-000-0	A/R Medicaid-Milford	336,192.00		0.00	336,192.00
114000-0107-00-000-0	A/R Patient Pticipation-Milford	22,199.00		0.00	22,199.00
116100-0107-00-000-0	Medicare Co-Ins Bad Debt-Milford	28,290.00		0.00	28,290.00
116200-0107-00-000-0	Allowance for Doubtful Accounts-Milford	(415,422.00)		0.00	(415,422.00)
Subtotal [A2] Resident Accounts Receivable		1,810,923.00		0.00	1,810,923.00
Subgroup : [A3]	Other Accounts Receivable				
141600-0107-00-000-0	Due from Related-Milford	1,823,035.00		0.00	1,823,035.00
Subtotal [A3] Other Accounts Receivable		1,823,035.00		0.00	1,823,035.00
Subgroup : [A4]	Inventories				
130000-0107-00-000-0	Inventory-Milford	67,112.00		0.00	67,112.00
Subtotal [A4] Inventories		67,112.00		0.00	67,112.00
Subgroup : [A5]	Prepaid Expenses				
120000-0107-00-000-0	Prepaid Expenses-Milford	1,627.00		0.00	1,627.00
121400-0107-00-000-0	Prepaid Workers Comp-Milford	22,111.00		0.00	22,111.00
122200-0107-00-000-0	Prepaid Gen. Ins-Milford	35,115.00		0.00	35,115.00
129000-0107-00-000-0	Prepaid Expense Other-Milford	14,910.00		0.00	14,910.00
129100-0107-00-000-0	Prepaid Real Estate Taxes-Milford	39,197.00		0.00	39,197.00
129110-0107-00-000-0	Prepaid Personal Property Taxes-Milford	2,687.00		0.00	2,687.00
129200-0107-00-000-0	Prepaid Corp Taxes-Milford	61,372.00		0.00	61,372.00
129300-0107-00-000-0	Prepaid Mgmt Assets-Milford	18,630.00		0.00	18,630.00
Subtotal [A5] Prepaid Expenses		195,649.00		0.00	195,649.00
Subgroup : [A8]	Other Current Assets				
107000-0107-00-000-0	Resident Refunds-Milford	6,110.00		0.00	6,110.00
129900-0107-00-000-0	CT PET Deferred Tax-Milford	46,317.00		0.00	46,317.00
142400-0107-00-000-0	Mortgage Escrow-Milford	178,046.00		0.00	178,046.00
Subtotal [A8] Other Current Assets		230,473.00		0.00	230,473.00
Subgroup : [B4]	Leasehold Improvements				
154000-0107-00-000-0	Leasehold Improvement-Milford	1,445,473.00		0.00	1,445,473.00
154100-0107-00-000-0	Leasehold Improvement Mgmt-Milford	6,197.00		0.00	6,197.00
164000-0107-00-000-0	Accum Amort - LHI-Milford	(982,505.00)		0.00	(982,505.00)
164100-0107-00-000-0	Accum Amort - LHI Mgmt-Milford	(6,197.00)		0.00	(6,197.00)
Subtotal [B4] Leasehold Improvements		462,968.00		0.00	462,968.00
Subgroup : [B6]	Movable Equipment				
156000-0107-00-000-0	Moveable Equip-Milford	1,062,463.00		0.00	1,062,463.00
156100-0107-00-000-0	Moveable Equip Mgmt-Milford	14,172.00		0.00	14,172.00
166000-0107-00-000-0	Accum Dep - Moveable Equip-Milford	(788,098.00)		0.00	(788,098.00)
166100-0107-00-000-0	Accum Dep - Moveable Equip Mgmt-Milford	(14,172.00)		0.00	(14,172.00)
Subtotal [B6] Movable Equipment		274,365.00		0.00	274,365.00
Subgroup : [B9]	Other Fixed Assets				
153600-0107-00-000-0	Construction in Progress-Milford	24,500.00		0.00	24,500.00
Subtotal [B9] Other Fixed Assets		24,500.00		0.00	24,500.00
Subgroup : [D1]	Deferred Deposits				
143000-0107-00-000-0	Reserve for Replacement-Milford	1,822,905.00		0.00	1,822,905.00
Subtotal [D1] Deferred Deposits		1,822,905.00		0.00	1,822,905.00
Subgroup : [D3]	Organization Expense				
158000-0107-00-000-0	Organizational Costs-Milford	21,167.00		0.00	21,167.00
168000-0107-00-000-0	Accum Amort - Organaz Costs-Milford	(21,167.00)		0.00	(21,167.00)
Subtotal [D3] Organization Expense		0.00		0.00	0.00
Subgroup : [D7]	Other Assets				
118000-0107-00-000-0	Due From Realty Operations-Milford	32,971.00		0.00	32,971.00
145000-0107-00-000-0	Security Deposits-Milford	11,500.00		0.00	11,500.00
Subtotal [D7] Other Assets		44,471.00		0.00	44,471.00
Total [31-32] Assets		8,727,681.00		0.00	8,727,681.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
210000-0107-00-000-0	Accounts Payable-Milford	(1,404,232.00)		0.00	(1,404,232.00)
Subtotal [A1] Trade Accounts Payable		(1,404,232.00)		0.00	(1,404,232.00)
Subgroup : [A2]	Note Payable				
211006-0107-00-000-0	Notes/Loans Payable S/T - Milford	(74,522.00)		0.00	(74,522.00)
Subtotal [A2] Note Payable		(74,522.00)		0.00	(74,522.00)
Subgroup : [A3]	Loans Payable for Equipment				
211401-0107-00-000-0	Equipment Obligation ST 1-Milford	(15,298.00)		0.00	(15,298.00)
Subtotal [A3] Loans Payable for Equipment		(15,298.00)		0.00	(15,298.00)
Subgroup : [A4]	Accrued Payroll				
250100-0107-00-000-0	Accrued Payroll-Milford	(464,069.00)		0.00	(464,069.00)
Subtotal [A4] Accrued Payroll		(464,069.00)		0.00	(464,069.00)

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [A12]	Other Current Liabilities				
220000-0107-00-000-0	Loans and Exchange-Milford	160.00		0.00	160.00
220200-0107-00-000-0	Unclaimed ADP checks-Milford	(7,602.00)		0.00	(7,602.00)
221760-0107-00-000-0	Deferred Revenue Rcf-Milford	(552,030.00)		0.00	(552,030.00)
226200-0107-00-000-0	Patients Fund-Milford	(38,298.00)		0.00	(38,298.00)
227000-0107-00-000-0	Sec Deposit Private Patient-Milford	(15,033.00)		0.00	(15,033.00)
250000-0107-00-000-0	Accrued Expenses-Milford	(181,316.00)		0.00	(181,316.00)
250020-0107-00-000-0	Accrued Pension-Milford	(76,545.00)		0.00	(76,545.00)
250030-0107-00-000-0	Accrued Worker's Comp-Milford	(97,179.00)		0.00	(97,179.00)
254900-0107-00-000-0	CT PET Tax Accrued Expense-Milford	(20,294.00)		0.00	(20,294.00)
Subtotal [A12] Other Current Liabilities		(988,137.00)		0.00	(988,137.00)
Subgroup : [B1]	Loans Payable - Equipment				
211411-0107-00-000-0	Equipment Obligation LT 1-Milford	(59,532.00)		0.00	(59,532.00)
Subtotal [B1] Loans Payable - Equipment		(59,532.00)		0.00	(59,532.00)
Subgroup : [B2]	Mortgages Payable				
211106-0107-00-000-0	Notes/Loans Payable L/T - Milford	(459,728.00)		0.00	(459,728.00)
Subtotal [B2] Mortgages Payable		(459,728.00)		0.00	(459,728.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
221400-0107-00-000-0	Due to Realty-Milford	(2,294,159.00)		0.00	(2,294,159.00)
221700-0107-00-000-0	Due to Medicaid-Milford	(120,000.00)		0.00	(120,000.00)
271500-0107-00-000-0	Due to Related-Milford	(1,091,642.00)		0.00	(1,091,642.00)
Subtotal [B3] Loans from Owners or Related Parties		(3,505,801.00)		0.00	(3,505,801.00)
Total [33-34] Liabilities		(6,971,319.00)		0.00	(6,971,319.00)
Group : [35]	Equity				
Subgroup : [B2]	Capital Stock				
280100-0107-00-000-0	Paid in Capital-Milford	(1,000.00)		0.00	(1,000.00)
Subtotal [B2] Capital Stock		(1,000.00)		0.00	(1,000.00)
Subgroup : [B5]	Cumulated Earnings				
280000-0107-00-000-0	Capital-Milford	1,304,955.00		0.00	1,304,955.00
280200-0107-00-000-0	Shareholders Undis Earn-Milford	(1,775,778.00)		0.00	(1,775,778.00)
286000-0107-00-000-0	Ptner Drawings-Milford	260,000.00		0.00	260,000.00
295000-0107-00-000-0	Retained Earnings-Milford	(1,039,255.00)		0.00	(1,039,255.00)
Subtotal [B5] Cumulated Earnings		(1,250,078.00)		0.00	(1,250,078.00)
Total [35] Equity		(1,251,078.00)		0.00	(1,251,078.00)
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

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

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass MDS Coordinator and Staff Development salaries into correct line of cost report				
Marcum 202	MDS Coordinator - RN		91,877.00	
Marcum 203	Staff Development		43,533.00	
Marcum 204	MDS Coordinator - LPN		66,889.00	
400000-0107-15-052-	Salary-Milford-Nursing-LPN-			66,889.00
400000-0107-15-092-	Salary-Milford-Nursing-RN-			135,410.00
Total			202,299.00	202,299.00
Reclassifying Journal Entries JE # 3		J.01a		
To reclass management fees into correct line of cost report				
434000-0107-03-000-	(Shared Services-Milford-Administration- -		14,295.00	
431000-0107-04-000-	(Consulting Fees-Milford-Fiscal Operations- -			14,295.00
Total			14,295.00	14,295.00
Reclassifying Journal Entries JE # 6		D.01 - Tab Q		
To reclass subscription expense into correct line of cost report				
491001-0107-03-000-	(Subscriptions-Milford-Administration- -		64.00	
491000-0107-03-000-	(Dues-Milford-Administration- -			64.00
Total			64.00	64.00
Reclassifying Journal Entries JE # 7		D.01 - Tab V		
To reclass Admin equipment rentals into correct line of cost report				
Marcum 205	Admin - Equipmetn Rental		1,903.00	
435210-0107-03-000-	(IT Rental-Milford-Administration			1,890.00
452000-0107-04-000-	(Equip Rental-Milford-Fiscal Operations- -			13.00
Total			1,903.00	1,903.00



Provider Name: Milford Health & Rehab
 Provider Number:
 Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: