

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Marlborough Health Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 85 Stage Harbor Road, Marlborough, CT 06447	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

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

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

**General Information**

Name of Facility (as licensed) Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2022	Page 1	of 37
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**Administrator's/Owner's Certification**

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

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

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

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

(a) Subject to Desk Audit review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Marlborough Health Care Center, Inc.		Period Covered:	From 10/1/2021 To 9/30/2022
Address of Facility 85 Stage Harbor Road, Marlborough, CT 06447			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/8/2023
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-295-9831		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Marlborough Health Care Center, Inc.		Address (No. & Street, City, State, Zip ) 85 Stage Harbor Road, Marlborough, CT 06447		
License Numbers:	CCNH 200RH	RHNS	(Specify)	Medicare Provider No. 07-5384
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
N/A				
<b>Administrator</b>				
Name of Administrator Paul Romano		Nursing Home Administrator's License No.:	1651	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2022	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Marlborough Health Care Center, Inc.	85 Stage Harbor Road, Marlborough, CT 06447	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	181 Wildacre Avenue, Lawrence, NY 11559	Secretary	50	
Names of Stockholders Owning at Least 10% of Shares				
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	181 Wildacre Avenue, Lawrence, NY 11559	Secretary	50	





**General Information and Questionnaire  
 Related Parties\***

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2022	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes         No        If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / m12	14,835	14,835
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	Pg. 27 / Line 12d	2,771	2,771
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg. 16 / Line m12	567,484	567,484
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST Services	Various	584,467	550,460
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	20,370	18,204
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/Rx Consulting	Various	433,166	403,929
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	519,843	519,843
Cambridge Manor	2428 Easton Tpke, Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Shared Employee	Various	55,186	55,186
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	757,854	757,854

\* 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 Marlborough Health & Rehab		License No. 200RH	Report for Year Ended 9/30/2022			Page 4a	of 37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			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	%**				
MAPLE VIEW MANOR	856 MAPLE ST ROCKY HILL CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Social Service Consultant	Page 18 / Line 2b	1,771	1,771
Millborough Realty	85 Stage Harbor Rd Marlborough CT 06447	<input type="radio"/>	<input checked="" type="radio"/>	0%	Lease of Facility	Page 22 / Line 9	360,000	***360,000
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Fees	Page 16 / Line m13	17,496	17,496
Preferred Professional Services	850 Silas Deane Highway Wethersfield CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Contract RN / LPN / CNAs	Various	301,941	301,941
Riverside Health Care Center, Inc.	745 Main Street, East Hartford CT, 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Employee	Page 16 / Line m11	49,649	49,649
Regency House Nursing & Rehab	181 East Main Street, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rx Consulting	Page 13 / Line b12o	7,902	7,902
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent / Other	Page 16 / Line m12	1,626	1,626
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent / Other	Page 16 / Line m12	17,469	17,469

\* 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 Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2022	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<p align="center"><input checked="" type="radio"/> Yes    <input type="radio"/> No    If "No," explain fully why such allocation was not made.</p>				
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		License No.		Report for Year Ended			Page	of
Marlborough Health Care Center, Inc.		200RH		9/30/2022			6	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	2,686	2,686	
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	38,729	38,729	
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/19	39 months	2,341	2,341	
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Copier	10/01/20	Ongoing	985	985	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							44,741	

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

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

Name of Facility Marlborough Health Care Center, I	License No. 200RH	Report for Year Ended 9/30/2022	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
N/A				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, 8th Floor, New Haven, CT 06511		
2 MARTIN FRIEDMAN CPA		2600 NOSTRAND AVE. BROOKLYN, NY 11210		
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Compilation, Preparation of Medicare and Medicaid Cost Reports and YE Tax Services	\$	28,685	
2	EE RETENTION CREDIT	\$	6,000	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	34,685
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Rogin Nassau			860-256-6300	
2 JACKSON LEWIS P.C.			303-892-0404	
3 GOLDMAN GRUDER & WOOD			203-899-8900	
4 Various			Various	
5				
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460				
2 950 17th St. Suite 2600, Denver, CO 89202				
3 200 CONNECTICUT AVENUE NORWALK CT 06854				
4 Various				
5				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Realty 2020 Tax appeal (Disallowed on Pg 28)	\$	1,657	
2	CHRO Complaint Settlement (\$2,807 Disallowed on Pg 28)	\$	5,613	
3	Collections (Disallowed on Pg 28)	\$	2,929	
4	Various Non Allowable Conservatorship Fees (Disallowed on Pg 28)	\$	943	
5		\$		
			Charge for Services Provided	
			\$	11,142
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

**Schedule of Resident Statistics**

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH		Report for Year Ended 9/30/2022				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	94	94			94	94							
B. As of midnight of THIS report period	96	96							96	96			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,492	3,492			2,598	2,598			894	894			
B. Medicaid (Conn.)	25,452	25,452			19,143	19,143			6,309	6,309			
C. Medicaid (other states)													
D. Private Pay	2,592	2,592			1,958	1,958			634	634			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice	3,523	3,523			2,469	2,469			1,054	1,054			
G. Total Care Days During Period (3A thru F)	35,059	35,059			26,168	26,168			8,891	8,891			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	35,059	35,059			26,168	26,168			8,891	8,891			

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

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (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	10	68		18									
Per Diem Rate													
a. One bed rm.	Various	289.71		525.00									
b. Two bed rms.	Various	289.71		490.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									1,042	1,042			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									6,477	6,477			
D. Total Physical Therapy Treatments									7,519	7,519			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									395	395			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									1,076	1,076			
D. Total Speech Therapy Treatments									1,471	1,471			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,437	1,437			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									7,822	7,822			
D. Total Occupational Therapy Treatments									9,259	9,259			

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Marlborough Health Care Center, Inc.	200RH	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	25,954	49				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	144,062	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	237,275	8,934				
5. Dietary Service						
a. Head Dietitian	27,213	700				
b. Food Service Supervisor	71,086	2,200				
c. Dietary Workers	388,058	20,680				
6. Housekeeping Service						
a. Head Housekeeper	56,778	2,077				
b. Other Housekeeping Workers	281,685	16,189				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	79,375	2,288				
b. Other Maintenance Workers	39,005	2,027				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	28,863	1,320				
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	220,228	4,115				
b. RN						
1. Direct Care	549,248	12,145				
2. Administrative**	107,465	3,203				
c. LPN						
1. Direct Care	1,099,618	28,315				
2. Administrative**						
d. Aides and Attendants	1,747,228	77,723				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	161,959	7,513				
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	67,388	2,602				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	97,467	2,140				
<i>A-13. Total Salary Expenditures</i>	5,429,955	196,300				

\* 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 (\$18,791 Disallowed on Pg 28a)	\$ 93,955	2,040				
Respiratory Therapy (Disallowed on Pg 28a)	3,512	100				
<b>Total</b>	<b>\$ 97,467</b>	<b>2,140</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant / Nursing Consultants (Disallowed on Pg 28a)	\$ 74,837	738				
Physician Fees (Disallowed on Pg 28a)	47,936	101				
<b>Total</b>	<b>\$ 122,773</b>	<b>839</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Marlborough Health Care Center, Inc.				200RH	9/30/2022			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J Ostreicher	25,954			Non Discriminatory	Supervises Operations. Deals with DNS	49	A1	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

	<b>TOTAL</b>	<b>BEDS</b>	<b>AllocatedBenefits</b>	<b>Total w/ Bnft</b>
Augusta	38.75	72	5.41	44.16
Belair	45.50	102	7.67	53.17
Bethel	37.25	161	12.10	49.35
Bloomfield	54.75	120	9.02	63.77
Brattleboro	38.75	80	6.01	44.76
Brentwood	40.75	78	5.86	46.61
Brewer	39.75	111	8.34	48.09
Bristol	37.75	132	9.92	47.67
Cambridge	42.75	160	12.03	54.78
Catskill	37.75	136	10.22	47.97
Colony	47.75	92	6.92	54.67
Country	51.75	111	8.34	60.09
Dover	47.50	112	8.42	55.92
Eastside	44.50	69	5.19	49.69
Eliot	47.00	114	8.57	55.57
Glen Falls	38.00	120	9.02	47.02
Hebrew Home	63.75	257	19.32	83.07
Huntington	40.50	320	24.05	64.55
Kennebunk	46.25	78	5.86	52.11
Ludlowe	37.00	144	10.82	47.82
Maple View	56.75	120	9.02	65.77
Marlborough	40.25	120	9.02	49.27
Maywood	42.00	120	9.02	51.02
Milford	42.50	120	9.02	51.52
Newton Wellseley	49.75	110	8.27	58.02
Norway	41.75	70	5.26	47.01
Poughkeepsie	42.00	200	15.03	57.03
Regency	43.50	130	9.77	53.27
Reservoir	45.75	144	10.82	56.57
Riverside	61.75	345	25.93	87.68
Rutland	41.50	125	9.40	50.90
Sachem	50.00	111	8.34	58.34
Sands Point	48.50	180	13.53	62.03
Utica	45.75	117	8.79	54.54
Village Crest	42.00	95	7.14	49.14
Water's Edge	42.50	150	11.28	53.78
Westgate	44.50	104	7.82	52.32
Winship	45.75	72	5.41	51.16
Vacation	328.00			
Sick	0.00			
Personal	0.00			
Holiday	48.00			
Total	2080.25	5,002	376	2,080.25

State of Connecticut

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

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.	Report for Year Ended				Page	of
Marlborough Health Care Center, Inc.				200RH	9/30/2022				12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Paul Romano	144,062			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Marlborough Health Care Center, Inc.	200RH	9/30/2022	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	7,473	480				
3. Pharmacist	12,614	84				
4. Podiatrist	112	1				
5. Physical Therapy						
a. Resident Care	212,595	4,164				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	370				
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	86,693	2,979				
b. Other						
10. Occupational Therapist						
a. Resident Care	286,779	4,838				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	78,239	1,066				
2. Administrative***						
b. LPN						
1. Direct Care	256,574	5,043				
2. Administrative***						
c. Aides	409,252	12,175				
d. Other						
12. Other (Specify) See Attached Schedule	122,773	839				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,509,104</b>	<b>32,039</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH	Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
BLOOMFIELD FOOT SPECIALISTS 1 NW DRIVE BLOOMFIELD CT 06002	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Starling Physicians, 2110 Silas Deane HWY, Rocky Hill CT 06067	Medical Director / Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
TRINITY HEALTH OF NEW ENGLAND PO BOX 417088 BOSTON MA 02241	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MIDDLESEX HOSPITAL 28 CRESCENT ST MIDDLETOWN CT 06457	Physician Fees	<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	
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
INTELYCARE INC PO BOX 200413 PITTSBURGH PA 15262	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CLIPBOARD HEALTH PO BOX 103125 PASADENA CA 91189	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Cambridge Manor of Fairfield, LLC 2428 Easton Turnpike, Fairfield CT, 06825	Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 238,933	238,933		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 47,411	47,411		
4. Social Security (F.I.C.A.)	\$ 411,982	411,982		
5. Health Insurance	\$ 519,843	519,843		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 114,752	114,752		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 6,917	6,917		
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 139,133	139,133		
<b>d. Accounting and Auditing</b>	\$ 34,685	34,685		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 11,142	11,142		
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 27,044	27,044		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 111,616	111,616		
2. Cellular Phones	\$ 1,645	1,645		
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 598,628	598,628		
<b>Subtotal</b>	\$ 2,263,731	2,263,731		

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Bakcground Checks	\$ 6,917		
<b>Total</b>	<b>\$ 6,917</b>	<b>\$ -</b>	<b>\$ -</b>

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**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		2,263,731	2,263,731		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 3,144	3,144			
3. Gifts to Staff and Residents	\$ 15,006	15,006			
4. Employee Travel	\$ 5,711	5,711			
5. Education Expenses Related to Seminars and Conventions	\$ 22,876	22,876			
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted (all such expenses)	\$ 1,100	1,100			
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 25,252	25,252			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,485	2,485			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 9,056	9,056			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 8,967	8,967			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 165,199	165,199			
12. Administrative Management Services**	\$ 601,414	601,414			
13. Other (Specify) See Attached Schedule	\$ 60,289	60,289			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,184,230	3,184,230			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing Supplies (Disallowed on Pg 28)	\$ 13,447		
Promotional Advertising (Disallowed on Pg 28)	11,805		
<b>Total Other Advertising</b>	\$ 25,252	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
AHCA Dues	\$ 1,200		
CAHCF Dues	7,856		
<b>Total Dues</b>	\$ 9,056	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Computer License Fee-Marlborough-Administration	\$ 94		
Licenses and Permits-Marlborough-Administration	2,652		
Penalties-Marlborough-Administration (Disallowed on Pg 28a)	117		
Bank Charges-Marlborough-Administration	43,448		
Misc Expense-Marlb-Administration (Disallowed on Pg 28a)	13,978		
<b>Total Other Administrative and General</b>	\$ 60,289	\$ -	\$ -

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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2022	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare Associates, Inc.	601,414	Shared Expenses	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.		200RH	9/30/2022	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 272,625	272,625			
2. Non-Food Supplies	\$ 31,631	31,631			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 25,050	25,050			
c. Other (Specify) _____	\$ _____				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 329,306</b>	<b>329,306</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.		200RH	9/30/2022	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. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	142,680	142,680	
c. Other (Specify) Supplies / Diapers		\$	34,327	34,327	
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	177,007	177,007	
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 Marlborough Health Care Center, Inc.		License No. 200RH	Report for Year Ended 9/30/2022		Page 20	of 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. \$	33,022	33,022		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other ( <i>Specify</i> )	\$				
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	33,022	33,022		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$	393,894	393,894		
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	16,406	16,406		
c.	Medical and Therapeutic Supplies	\$	64,691	64,691		
d.	Ambulance/Limousine***	\$	2,034	2,034		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	6,921	6,921		
f.	X-rays and Related Radiological Procedures***	\$	20,800	20,800		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	39,153	39,153		
i.	Recreation	\$	32,464	32,464		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	97,410	97,410		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	673,773	673,773		

\* 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-Marlborough-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	\$ 342		
Supplies COVID-Marlborough-Nursing	31,910		
Flu Vaccine-Marlb-Medical Services	4,510		
IV Thy Supplies-Marlborough-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	6,619		
Equip Rental-Marlborough-Nursing (Disallowed on Pg 29a)	29,922		
Equip Rental-Marlborough-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	10,155		
Equip Rental-Marlborough-Respiratory (Disallowed on Pg 29a)	13,952		
<b>Total Other Resident Care</b>	<b>\$ 97,410</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut  
 Annual Report of Long-Term Care Facility  
 CSP-21 Rev. 10/2001

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

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH	Report for Year Ended 9/30/2022	Page of 21   37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg Line
		Yes	No				
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	13,652		16 m11
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	Laundry / Linen	108,721		19 3b
Med Apparel	Parkway, Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	Laundry / Linen	33,958		19 3b
Emcore Services	30 Lindeman Drive, Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	HVAC	48,912		22 6f
MANHATTAN TECH SUPPORT	55 W 39TH ST, NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	Computer Maintenance System	39,956		16 m11
All Waste, Inc.	143 Murphy Rd, Hartford, CT 06114	<input type="radio"/>	<input checked="" type="radio"/>	Garbage Disposal	32,881		22 6f
SMART CARE EQUIPMENT SOLUTIONS	19 Candlewood RD Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Equip Repair	18,581		18 2b
SCHADTLE & SONS FOUNDATIONS LLC	393 MARTIN RD HEBRON CT 06248	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping/Snow removal	12,762		22 6f
WB LANDSCAPING CO.	53 Edgerton St, East Hampton CT 06424	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping/Snow removal	21,664		22 6f
JUNGA ELECTRIC LLC	RD, MILFORD CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	ELECTRICAL WORK	12,405		22 6f
REDI ROOTER	RD COLCHESTER CT 06415	<input type="radio"/>	<input checked="" type="radio"/>	SEPTIC SERVICES	14,921		22 6f
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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



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

Name of Facility	License No.	Report for Year Ended			Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 98,309	98,309				
c. Light & Power	\$ 131,427	131,427				
d. Water	\$ 67,110	67,110				
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$ 44,741	44,741				
f. Other <i>(itemize)</i> See Attached Schedule	\$ 220,093	220,093				
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 561,680	561,680				
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$ 154	154				
b. Building & Building Improvements	\$ 80,251	80,251				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 42,035	42,035				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 122,440	122,440				
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 87,525	87,525				
d. Other <i>(Specify)</i>	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 87,525	87,525				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 360,000	360,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 81,724	81,724				
c. Personal property taxes	\$ 15,764	15,764				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 667,453	667,453				

\* 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-Marlborough-Maintenance	\$ 28,358		
Purch Services-Marlborough-Maintenance	103,139		
Ground Services-Marlborough-Maintenance	34,426		
Septic Services-Marlb-Maintenance	14,921		
Pest Control-Marlb-Maintenance	4,474		
Carting-Marlborough-Maintenance	34,775		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 220,093</b>	<b>\$ -</b>	<b>\$ -</b>

**Depreciation Schedule**

Name of Facility		License No.		Report for Year Ended			Page	of					
Marlborough Health Care Center, Inc.		200RH		9/30/2022			23	37					
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals					
<b>A. Land Improvements</b>													
1. Acquired prior to this report period	9,235		9,235	616	S/L	Various	154						
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal								154					
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period	2,006,285		2,006,285	588,949	S/L	Various	80,251						
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal								80,251					
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost	Less	Cost to Be	Accumulated	Method of	Useful	Depreciation	Totals	
		Yes	No	Month	Year	Exclusive of Land	Salvage Value	Depreciated	Beginning of Year's Operations	Computing Depreciation	Life	for This Year	
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,209,156		1,209,156	1,072,980	S/L	Various	34,845	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative				Var	Var	23,784		23,784		S/L	Various	4,215	
d. Standard Resident				Var	Var	32,141		32,141		S/L	Various	2,975	
e. Specialized Resident													
Total Acquired during this report period						55,925		55,925				7,190	
D-3. Subtotal													42,035
<b>E. Total Depreciation</b>													122,440

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report peric

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
10/31/2021	BP Monitor	Standard Resident	\$ 3,289	6	\$ 548
10/31/2021	Electric Bed	Standard Resident	2,904	12	242
10/31/2021	Desk/Laptops	Administrative	2,367	5	473
11/30/2021	Desktop	Administrative	1,276	5	255
11/30/2021	Laptop	Administrative	1,385	5	277
12/31/2021	Kangaroo E pump	Standard Resident	509	5	102
12/31/2021	Desktop	Administrative	1,295	5	259
1/31/2022	Bed Side Rail Half Length	Standard Resident	2,254	10	225
2/28/2022	Lift-Sit to Stand	Standard Resident	2,607	10	261
3/31/2022	Qty 2-Electric Bed	Standard Resident	2,904	12	242
3/31/2022	Qty 4- Electric Bed	Standard Resident	4,995	12	416
3/31/2022	Dell Laptop	Administrative	1,204	3	401
4/30/2022	Qty2- Wardrobe.bedsd cab.chest	Standard Resident	4,244	15	283
4/30/2022	Meat Slicer	Administrative	1,840	10	184
4/30/2022	DeH Laptop	Administrative	1,442	3	481
5/31/2022	Qty2- Bed.Electric	Standard Resident	2,922	12	243
5/31/2022	Dell Desktop	Administrative	1,326	3	442
7/31/2022	Qty2- Meal Tray Delivery Cart	Administrative	8,721	10	872
7/31/2022	Dell Laptop	Administrative	1,190	3	397
8/31/2022	Qty2- Electric Bed	Standard Resident	2,778	12	231
9/30/2022	Food Processor	Administrative	1,738	10	174
9/30/2022	Wardrobe/Bedside Cabinet/Chest	Standard Resident	2,735	15	182
<b>Total additions for Movable Equipmen</b>			\$ 55,925		\$ 7,190
<b>Deletions:</b>					
<b>Total deletions for Movable Equipmen</b>			\$ -		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report peric

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
11/30/2021	AC3 Replacement	\$ 17,133	10	\$ 1,713
7/31/2022	Kitchen Ceiling and Attic	27,305	20	1,365
<b>Total additions for Leasehold Improvemem</b>		\$ 44,438		\$ 3,078
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemem</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH		Report for Year Ended 9/30/2022			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	2,759,697	2,063,979	S/L	Various	84,447	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	44,438		S/L	Various	3,078	
C-4. Subtotal									87,525
<b>D. Total Amortization</b>									87,525

\* 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.

Marlborough Health & Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2020 Deprce.	2020 A/D	2021 Deprce.	2021 A/D	2022 Deprce.	2022 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>												
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,510,050	70,901	1,940,399	68,617	2,009,216	62,141	2,071,357	438,693
<b>2019 Additions</b>												
LI	Carpet	10/31/2018	S/L	10	3,097	310	620	310	930	310	1,240	1,857
LI	Fire Doors	10/31/2018	S/L	8	13,662	1,708	3,416	1,708	5,124	1,708	6,832	6,830
LI	Well #2	11/30/2018	S/L	25	19,998	800	1,600	800	2,400	800	3,200	16,798
LI	HVAC	12/31/2018	S/L	10	3,039	304	608	304	912	304	1,216	1,823
LI	HVAC	12/31/2018	S/L	10	3,860	386	772	386	1,158	386	1,544	2,316
LI	HVAC	12/31/2018	S/L	10	5,807	581	1,162	581	1,743	581	2,324	3,483
LI	Painting	2/28/2019	S/L	10	2,215	222	444	222	666	222	888	1,327
LI	Hot water boiler	3/31/2019	S/L	10	9,875	987	1,974	987	2,961	987	3,948	5,927
LI	Painting	3/31/2019	S/L	5	5,724	1,145	2,290	1,145	3,435	1,145	4,580	1,144
LI	Painting	4/30/2019	S/L	10	633	63	126	63	189	63	252	381
LI	Painting	5/31/2019	S/L	10	5,380	538	1,076	538	1,614	538	2,152	3,228
LI	Telephone System	6/30/2019	S/L	10	5,750	575	1,150	575	1,725	575	2,300	3,450
LI	Painting	6/30/2019	S/L	10	6,013	601	1,202	601	1,803	601	2,404	3,609
LI	Carpet flooring/Wall Bumper	7/31/2019	S/L	10	58,663	5,866	11,732	5,866	17,598	5,866	23,464	35,199
LI	Painting	8/31/2019	S/L	10	4,249	425	850	425	1,275	425	1,700	2,549
LI	Pump	8/31/2019	S/L	15	12,570	838	1,676	838	2,514	838	3,352	9,218
LI	Storage Tank	8/31/2019	S/L	10	3,506	351	702	351	1,053	351	1,404	2,102
LI	Flood, light fixtures	8/31/2019	S/L	10	3,478	348	696	348	1,044	348	1,392	2,086
<b>2020 Additions</b>												
LI	New Sprinklers	12/31/2019	S/L	10	3,460	346	346	346	692	346	1,038	2,422
LI	New Heater	7/31/2020	S/L	10	7,494	749	749	749	1,498	749	2,247	5,247
LI	Painter	10/31/2019	S/L	10	6,864	686	686	686	1,372	686	2,058	4,806
LI	Painter	11/30/2019	S/L	10	1,961	196	196	196	392	196	588	1,373
LI	Painter	1/31/2020	S/L	10	1,683	168	168	168	336	168	504	1,179
LI	Radiator	8/31/2020	S/L	25	8,527	341	341	341	682	341	1,023	7,504
<b>2021 Additions</b>												
LI	Fire Sprinkler	10/31/2020	S/L	10	5,758	-	-	576	576	576	1,152	4,606
LI	Dry wall/new insulation	1/31/2021	S/L	30	4,000	-	-	100	100	133	233	3,767
LI	Pump	3/31/2021	S/L	10	4,618	-	-	269	269	462	731	3,886
LI	DOM HW Boiler	5/30/2021	S/L	10	6,001	-	-	250	250	600	850	5,151
LI	Annealed insulated glass	6/30/2021	S/L	10	1,252	-	-	42	42	125	167	1,085
LI	Hot water heater	7/31/2021	S/L	20	23,515	-	-	294	294	1,176	1,470	22,045
LI	Dishwasher Exhaust	8/31/2021	S/L	10	6,996	-	-	117	117	700	817	6,179
<b>2022 Additions</b>												
LI	AC3 Replacement	11/30/2021	S/L	10	17,133	-	-	-	-	1,713	1,713	15,420
LI	Kitchen Ceiling and Attic	7/31/2022	S/L	20	27,305	-	-	-	-	1,365	1,365	25,940
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>2,804,135</b>	<b>89,435</b>	<b>1,975,181</b>	<b>89,798</b>	<b>2,063,979</b>	<b>87,525</b>	<b>2,151,504</b>	<b>652,631</b>
<b>Building Improvements</b>												
Bldg Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,006,285	80,251	508,698	80,251	588,949	80,251	669,200	1,337,085
<b>TOTAL Building Improvements</b>					<b>2,006,285</b>	<b>80,251</b>	<b>508,698</b>	<b>80,251</b>	<b>588,949</b>	<b>80,251</b>	<b>669,200</b>	<b>1,337,085</b>
<b>Land Improvements</b>												
NME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	9,235	154	462	154	616	154	770	8,465
<b>TOTAL Land Improvements</b>					<b>9,235</b>	<b>154</b>	<b>462</b>	<b>154</b>	<b>616</b>	<b>154</b>	<b>770</b>	<b>8,465</b>
<b>MOVABLE EQUIPMENT</b>												
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,122,867	39,729	1,017,966	36,287	1,054,253	21,353	1,075,606	47,261
<b>2019 Additions</b>												
MME	Electric bed 80"	12/31/2018	S/L	12	2,653	221	442	221	663	221	884	1,769
MME	Electric bed	1/31/2019	S/L	15	3,875	258	516	258	774	258	1,032	2,843
MME	Bedside cabinet	1/31/2019	S/L	12	5,339	445	890	445	1,335	445	1,780	3,559
MME	AED Cabinet with Elect	2/28/2019	S/L	5	2,935	587	1,174	587	1,761	587	2,348	587
MME	Drawer chest	2/28/2019	S/L	10	1,990	199	398	199	597	199	796	1,194
MME	Lift Gate	7/31/2019	S/L	10	2,549	255	510	255	765	255	1,020	1,529
MME	Digital scale	7/31/2019	S/L	5	1,501	300	600	300	900	300	1,200	301
MME	Head/Foot board	7/31/2019	S/L	10	725	72	144	72	216	72	288	437
MME	Electric bed 80"	7/31/2019	S/L	12	3,638	303	606	303	909	303	1,212	2,426
MME	Electric bed 80"	8/31/2019	S/L	12	1,404	117	234	117	351	117	468	936
MME	Laptop	9/30/2019	S/L	5	1,229	246	492	246	738	246	984	245
<b>2020 Additions</b>												
MME	80 electric bed"	11/30/2019	S/L	12	1,214	101	101	101	202	101	303	911
MME	Heated pellet dispenser	12/31/2019	S/L	5	5,360	1,072	1,072	1,072	2,144	1,072	3,216	2,144
MME	Electric bed	2/29/2020	S/L	12	2,603	217	217	217	434	217	651	1,952
MME	Plate Dispenser	2/29/2020	S/L	5	4,305	861	861	861	1,722	861	2,583	1,722
MME	Commercial dryer	5/31/2020	S/L	10	757	76	76	76	152	76	228	529
MME	Ultrasound Scanner	6/30/2020	S/L	7	8,147	1,164	1,164	1,164	2,328	1,164	3,492	4,655
MME	Electric bed 80"	9/30/2020	S/L	12	1,345	112	112	112	224	112	336	1,009
MME	Electric bed 80"	9/30/2020	S/L	12	1,345	112	112	112	224	112	336	1,009
<b>2021 Additions</b>												
MME	Desktop	10/31/2020	S/L	5	2,180	-	-	436	436	436	872	1,308
MME	Acetone hot food unit	2/28/2021	S/L	10	4,175	-	-	278	278	417	695	3,479
MME	Desktop	6/30/2021	S/L	5	1,723	-	-	221	221	345	566	1,157
MME	5000 BTU AC's	6/30/2021	S/L	5	1,276	-	-	84	84	255	339	937
MME	Chromebook	6/30/2021	S/L	5	1,649	-	-	86	86	330	416	1,233
MME	Patient lift	6/30/2021	S/L	10	3,431	-	-	114	114	343	457	2,974
MME	Dell Laptop	6/30/2021	S/L	5	1,285	-	-	85	85	257	342	943
MME	Dell Laptop	6/30/2021	S/L	5	1,257	-	-	110	110	251	361	896
MME	ELOView Control	6/30/2021	S/L	3	1,991	-	-	115	115	664	779	1,212
MME	Electric bed	7/31/2021	S/L	12	1,408	-	-	29	29	117	146	1,262
MME	MX95 Security license	7/31/2021	S/L	3	8,083	-	-	29	29	117	146	1,262
MME	Electric bed	9/30/2021	S/L	12	2,729	-	-	36	36	227	263	2,465
MME	Marwell Thomas Wardrobe	9/30/2021	S/L	5	2,189	-	-	19	19	438	457	1,732
<b>2022 Additions</b>												
MME	BP Monitor	10/31/2021	S/L	6	3,289	-	-	-	-	548	548	2,741

Marlborough Health & Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2020 Deprec	2020 A/D	2021 Deprec	2021 A/D	2022 Deprec	2022 A/D	NBV
MME	Electric Bed	10/31/2021	S/L	12	2,994	-	-	-	-	242	242	2,752
MME	Desk/Laptops	10/31/2021	S/L	5	2,367	-	-	-	-	473	473	1,894
MME	Desktop	11/30/2021	S/L	5	1,276	-	-	-	-	255	255	1,021
MME	Laptop	11/30/2021	S/L	5	1,385	-	-	-	-	277	277	1,108
MME	Kangaroo E pump	12/31/2021	S/L	5	509	-	-	-	-	102	102	407
MME	Desktop	12/31/2021	S/L	5	1,295	-	-	-	-	259	259	1,036
MME	Bed Side Rail Half Length	1/31/2022	S/L	10	2,254	-	-	-	-	225	225	2,029
MME	Lift-Sit to Stand	2/28/2022	S/L	10	2,607	-	-	-	-	261	261	2,346
MME	Qty 2-Electric Bed	3/31/2022	S/L	12	2,904	-	-	-	-	242	242	2,662
MME	Qty 4- Electric Bed	3/31/2022	S/L	12	4,995	-	-	-	-	416	416	4,579
MME	Dell Laptop	3/31/2022	S/L	3	1,204	-	-	-	-	401	401	803
MME	Qty2-Wardrobe,bedad cab,chest	4/30/2022	S/L	15	4,244	-	-	-	-	283	283	3,961
MME	Meat Slicer	4/30/2022	S/L	10	1,840	-	-	-	-	184	184	1,656
MME	Dell Laptop	4/30/2022	S/L	3	1,442	-	-	-	-	481	481	961
MME	Qty2- Bed,Electric	5/31/2022	S/L	12	2,922	-	-	-	-	243	243	2,679
MME	Dell Desktop	5/31/2022	S/L	3	1,326	-	-	-	-	442	442	884
MME	Qty2- Meal Tray Delivery Cart	7/31/2022	S/L	10	8,721	-	-	-	-	872	872	7,849
MME	Dell Laptop	7/31/2022	S/L	3	1,190	-	-	-	-	397	397	793
MME	Qty2- Electric Bed	8/31/2022	S/L	12	2,778	-	-	-	-	231	231	2,547
MME	Food Processor	9/30/2022	S/L	10	1,738	-	-	-	-	174	174	1,564
MME	Wardrobe/Bedside Cabinet/Chest	9/30/2022	S/L	15	2,735	-	-	-	-	182	182	2,553
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,265,080</b>	<b>46,447</b>	<b>1,027,637</b>	<b>45,293</b>	<b>1,072,980</b>	<b>42,035</b>	<b>1,115,015</b>	<b>150,065</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>6,084,735</b>	<b>216,287</b>	<b>3,512,028</b>	<b>214,496</b>	<b>3,726,524</b>	<b>209,965</b>	<b>3,936,489</b>	<b>2,148,246</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>4,078,450</b>	<b>129,560</b>	<b>3,268,124</b>	<b>129,560</b>	<b>3,268,124</b>	<b>129,560</b>	<b>3,268,124</b>	<b>810,326</b>
<b>LESS REALTY ASSETS</b>					<b>(2,006,285)</b>		<b>(508,698)</b>		<b>(588,949)</b>		<b>(669,200)</b>	<b>(1,337,085)</b>
<b>ROUNDING</b>												
<b>VARIANCE</b>					<b>0</b>	<b>86,727</b>	<b>(264,794)</b>	<b>84,936</b>	<b>(130,549)</b>	<b>80,405</b>	<b>(835)</b>	<b>835</b>

F/S vs C/R NBV - Page 31, Line B9 (835)  
F/S vs C/R Depreciation - Page 36, Line F1 (80,405)



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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2022	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage		42,799		
7. Acquisition Cost				
a. Land		186,373		
b. Building		1,480,167		
<b>Part B - Owner and Related Parties</b>		<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		05/10/18		
c. Interest Rate for the Cost Year		6.21%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		2,600,000		
f. Principal balance outstanding as of 09/30/2022		2,387,006		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Marlborough Health Care Center, Inc		200RH	9/30/2022		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Marlborough Health Care Center, Ir		200RH		9/30/2022		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest				\$	14,863	14,863	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	14,863	14,863	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,773	14,773	
b. Insurance on Automobiles				\$	383	383	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Liability / Crime Insurance				\$	86,461	86,461	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	101,617	101,617	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	12,682,010	12,682,010	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.				200RH	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 22,303	22,303		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 286,779	286,779		
7.			Other - See attached Schedule	\$ 122,773	122,773		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 139,133	139,133		
10.			Accounting	\$			
10a.			Legal	\$ 8,336	8,336		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 15,006	15,006		
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	\$ 67	67		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 25,252	25,252		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 304,425	304,425		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 18,364	18,364		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 942,438	942,438		

\* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	b12o	Admissions Salary Relating to Marketing	\$ 18,791		
10	b12o	Respiratory Therapy	3,512		
<b>Total Other Salaries Adjustment</b>			\$ 22,303	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultant / Nursing Consultants	\$ 74,837		
13	b12o	Physician Fees	47,936		
<b>Total Other Fees Adjustments</b>			\$ 122,773	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties-Marlborough-Administration	\$ 117		
16	m13	Misc. Expense-Marlb-Administration	13,978		
15	Var	Benefits Associated with Marketing Salary	3,636		
15	Var	Benefits Associated with Respiratory Therapy Salary	633		
<b>Total Other A&amp;G Adjustments</b>			\$ 18,364	\$ -	\$ -

**Marlborough Health & Rehab**  
**Calculation of Allowable Management Fee**  
**September 30, 2022**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	601,414	Page 16, Line m12
Accounting Charges	34,685	Page 15, Line 1d
Total Management Fees Per Agreement	<u>636,099</u>	
Patient Days	35,059	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>39,420</u>	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 16.14</b>	
PPD Allowance Per Client 2021	7.84	J.01a
2022 CPI Increase %	<u>1.07</u>	
PPD Allowance 9/30/2022	<u>8.41</u>	
<b>Amount over (Under)</b>	<b>\$ 7.7226</b>	
Total Days	39,420	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 304,425</u></u></b>	

Respiratory Therapist Benefits Disallowance

Respiratory Therapist Salary	3,512	Page 10
Total Salaries	<u>5,429,955</u>	TB Linked
Percent to Total Salaries	0.06%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	979,236	TB Linked
Respiratory Therapist Benefits Disallowed	633	Page 28 attachment

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Marlborough Health Care Center, Inc.			200RH	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 942,438	942,438		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$ 393,894	393,894		
28.			Ambulance/Limousine	\$ 2,034	2,034		
29.			X-rays, etc	\$ 20,800	20,800		
30.			Laboratory	\$ 39,153	39,153		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$ 6,921	6,921		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 94,578	94,578		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 239	239		
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	\$ 383	383		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 8,972	8,972		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				<b>\$ 1,509,412</b>	<b>1,509,412</b>		

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



## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	Supplies-Marlborough-Rehab Tpy and Ancllry	\$ 342		
20	5l	IV Thy Supplies-Marlborough-Rehab Tpy and Ancllry	6,619		
20	5l	Equip Rental-Marlborough-Rehab Tpy and Ancllry	10,155		
20	5l	Equip Rental-Marlborough-Respiratory	13,952		
20	5l	Equip Rental-Marlborough-Nursing	29,922		
20	5i	Cable Television Disallowance	10,082		
20	5c	Med B Nursing Supplies	23,506		
<b>Total Other Ancillary Costs</b>			<b>\$ 94,578</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non Allowable Depreciation on Movable Equipment	\$ 239		
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 239</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Auto Insurance	\$ 383		
<b>Total Other Property Adjustments</b>			<b>\$ 383</b>	<b>\$ -</b>	<b>\$ -</b>

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc Rev	\$ 6,820		
30	IV 8	Medical Records Rev	1,224		
30	IV 8	Rebates / Refunds	928		
<b>Total Other Adjustments</b>			\$ 8,972	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)  
Cable TV Disallowance  
September 30, 2022

Pg. 29b

Total Cable TV Expense	17,282	TB Linked
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 7,200	
<b>Disallowed Expense</b>	<u><u>\$ 10,082</u></u>	{a}

Tickmark  
{a}

Ties to page 29a

**F. Statement of Revenue**

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH	Report for Year Ended 9/30/2022		Page 30	of 37
Item			Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1.	a.	Medicaid Residents ( <i>CT only</i> )	\$ 10,449,795	10,449,795		
	b.	Medicaid Room and Board Contractual Allowance **	\$ (4,213,983)	(4,213,983)		
2.	a.	Medicaid ( <i>All other states</i> )	\$			
	b.	Other States Room and Board Contractual Allowance **	\$			
3.	a.	Medicare Residents ( <i>all inclusive</i> )	\$ 1,685,110	1,685,110		
	b.	Medicare Room and Board Contractual Allowance **	\$ (1,394,056)	(1,394,056)		
4.	a.	Private-Pay Residents and Other	\$ 4,190,930	4,190,930		
	b.	Private-Pay Room and Board Contractual Allowance **	\$ (1,027,168)	(1,027,168)		
<b>II. Other Resident Revenue</b>						
1.	a.	Prescription Drugs - Medicare	\$ 252,226	252,226		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$ (292,060)	(292,060)		
	c.	Prescription Drugs - Non-Medicare	\$ 399,666	399,666		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (467,737)	(467,737)		
2.	a.	Medical Supplies - Medicare	\$ 13,800	13,800		
	b.	Medical Supplies - Medicare Contractual Allowance **	\$ (13,800)	(13,800)		
	c.	Medical Supplies - Non-Medicare	\$ 2,659	2,659		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$ (2,659)	(2,659)		
3.	a.	Physical Therapy - Medicare	\$ 147,776	147,776		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$ 204,089	204,089		
	c.	Physical Therapy - Non-Medicare	\$ 281,260	281,260		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$ (221,437)	(221,437)		
4.	a.	Speech Therapy - Medicare	\$ 78,307	78,307		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$ 113,214	113,214		
	c.	Speech Therapy - Non-Medicare	\$ 130,279	130,279		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$ (104,279)	(104,279)		
5.	a.	Occupational Therapy - Medicare	\$ 204,427	204,427		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$ 135,260	135,260		
	c.	Occupational Therapy - Non-Medicare	\$ 298,223	298,223		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (251,614)	(251,614)		
6.	a.	Other ( <i>Specify</i> ) - Medicare	\$ 1,409,130	1,409,130		
	b.	Other ( <i>Specify</i> ) - Non-Medicare	\$ 405,508	405,508		
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>			\$ 12,412,866	12,412,866		
<b>IV. Other Revenue*</b>						
1.	Meals sold to guests, employees & others		\$			
2.	Rental of rooms to non-residents		\$			
3.	Telephone		\$			
4.	Rental of Television and Cable Services		\$			
5.	Interest Income ( <i>Specify</i> )		\$ 284	284		
6.	Private Duty Nurses' Fees		\$			
7.	Barber, Coffee, Beauty and Gift shops		\$			
8.	Other ( <i>Specify</i> )		\$ 90,751	90,751		
<b>V. Total Other Revenue (1 thru 8)</b>			\$ 91,035	91,035		
<b>VI. Total All Revenue (III +V)</b>			\$ 12,503,901	12,503,901		

\* 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-Marlborough	\$ 531,844		
30 II 6a	Medicare A Nsng Comp Contra-Marlborough	781,121		
30 II 6a	Medicare Pt A IV Therapy-Marlborough	42,747		
30 II 6a	Medicare Pt A Lab-Marlborough	33,744		
30 II 6a	Medicare Pt A X-Marlborough	19,908		
30 II 6a	Medicare Pt B Prior Period-Marlborough	(234)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 1,409,130</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other-Marlborough	\$ 100		
30 II 6b	Hospice Lab-Marlborough	(100)		
30 II 6b	Medicaid Lab-Marlborough	5,278		
30 II 6b	Private Lab-Marlborough	250		
30 II 6b	Comm Ins IV Therapy-Marlborough	772		
30 II 6b	Comm Ins Lab-Marlborough	5,139		
30 II 6b	Comm Ins X-Marlborough	2,022		
30 II 6b	Mgd Medicare NTA Contra-Marlborough	61,319		
30 II 6b	Mgd Medicare Nsng Comp Contm-Marlborough	76,137		
30 II 6b	Mgd Medicare IV Therapy-Marlborough	66,973		
30 II 6b	Mgd Medicare Lab-Marlborough	37,600		
30 II 6b	Mgd Medicare Specialty Beds-Marlborough	3,924		
30 II 6b	Mgd Medicare X-Marlborough	18,961		
30 II 6b	Mgd Medicare Flu/Pneumonia-Marlborough	2,184		
30 II 6b	Mgd Medicare Prior Period-Marlborough	(1,546)		
30 II 6b	Patient Revenue Capitation -Marlborough	126,495		
<b>Total Other Resident Revenue</b>		<b>\$ 405,508</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	153,688	\$ 46		
30 IV 5	Interest on Managed Care Payments	N/A	238		
<b>Total Interest Income</b>			<b>\$ 284</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Stimulus Revenue	\$ 53,425		
30 IV 8	Misc Rev (Disallowed on Pg 29a)	6,820		
30 IV 8	Medical Records Rev (Disallowed on Pg 29a)	1,224		
30 IV 8	Rebates / Refunds (\$928 Disallowed on Pg 29a)	11,026		
30 IV 8	Long-Term CT PET Tax Income	7,349		
30 IV 8	Reversal of Prior Period Expense	10,907		
<b>Total Other Revenue</b>		<b>\$ 90,751</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	347,449
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,220,368
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	398,634
4. Inventories			\$	53,561
5. Prepaid Expenses			\$	262,589
a. _____				
b. _____				
c. _____				
d. See Schedule		262,589		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	47,076
CT PET Deferred Tax-Marlboroug		47,076		
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,329,677
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	9,235	\$	8,465
	Accum. Depreciation	770	Net	
3. Buildings	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
4. Leasehold Improvements	*Historical Cost	2,804,135	\$	652,631
	Accum. Depreciation	2,151,504	Net	
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
6. Movable Equipment	*Historical Cost	1,265,081	\$	150,066
	Accum. Depreciation	1,115,015	Net	
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	443,369
See Schedule		443,369		
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	1,254,531

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Marlborough	\$ 16,165
31	A5	Prepaid Gen. Ins-Marlborough	25,462
31	A5	Prepaid Expense Other-Marlborough	82,407
31	A5	Prepaid Real Estate Taxes-Marlborough	62,524
31	A5	Prepaid Personal Property Taxes-Marlborough	9,100
31	A5	Prepaid Corp Taxes-Marlborough	55,216
31	A5	Prepaid Mgmt Assets-Marlborough	13,655
<b>Total Prepaid Expenses</b>			<b>\$ 262,589</b>

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

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

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

Page Ref	Line Ref	Description	
31	B9	E/S vs C/R NBV	\$ (835)
31	B9	Construction in Progress	444,205
31	B9	Rounding	(1)
<b>Total Other Other Fixed Assets (Itemize)</b>			<b>\$ 443,369</b>

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	3,584,208
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
3. Buildings			*Historical Cost <u>2,006,285</u>	
			Accum. Depreciation <u>669,200</u> Net	
			\$	1,337,085
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 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	1,337,085
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____ Net	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address		Amount	Loan Date	
7. Other Assets <i>(itemize)</i>			\$	
Security Deposits-Marlborough		15,300	15,300	
See Schedule			\$	
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	15,300
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	4,936,593

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



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

Name of Facility		License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.		200RH	9/30/2022	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	637,051
2. Notes Payable ( <i>itemize</i> )				\$	68,271
Notes/Loans Payable S/T-Marlborough					68,271
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	16,465
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	16,465		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	267,325
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> )				\$	451,502
Loans and Exchange-Marlborough		180	Accrued Pension-Marlbo	114,752	
Unclaimed ADP checks-Marlboroug		6,310	Accrued Worker's Comp	56,823	
Patients Fund-Marlborough		90,341	CT PET Tax Accrued Ex	(17,461)	
Accrued Expenses-Marlborough		200,557	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,440,614</b>

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

(Carry Total forward to next page)

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

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,440,614	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	24,129
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT	24,129			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	1,726,702
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related / Other	1,726,702				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	262,144
Notes/Loans Payable L/T-Marlborough		262,144			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	2,012,975
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	3,453,589

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

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2022	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	1,337,085
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			\$	1,337,085
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	243,623
6. Gain or Loss for Period			\$	(97,704)
	10/1/2021	thru	9/30/2022	
7. Total Net Worth			\$	145,919
<b>C. Total Reserves and Net Worth</b>			\$	1,483,004
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,936,593

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	243,623
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,503,901
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,601,605
D. Net Income or Deficit			\$	(97,704)
E. Balance			\$	145,919
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27	\$12,682,010			
F/S vs C/R Depreciation	(80,405)			
Total Expenses Per FS	\$12,601,605			
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>	09/30/22		\$	145,919

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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/2/23		
Printed Name of Preparer Matthew S. Bavalock				
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 iphelps@nathealthcare.com				