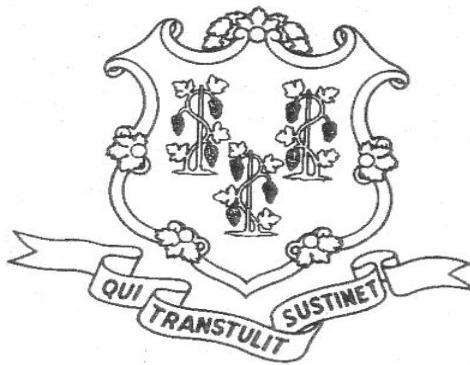


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Miller Memorial Community	
Address (No. & Street, City, State, Zip Code) 360 Broad St. Meriden, CT 06450	
Type of Facility	
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	Rest Home with Nursing <input checked="" type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> Other
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 992-C	RHNS	Other	Medicare Provider 07-5295
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Medicaid Provider Numbers:	CCNH 209928	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

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General Information

Name of Facility (as licensed) Miller Memorial Community	License No. 992-C	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 Miller Memorial Community [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.

Signed (Administrator)	Date	Signed (Owner)	Date	
Printed Name (Administrator) Edward Baker		Printed Name (Owner) James W. Batten, President		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	
Address of Notary Public				

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Miller Memorial Community	Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 360 Broad St. Meriden, CT 06450			
Report Prepared By CJLC LLC	Phone Number 860-610-9009	Date 2/14/2023	
Item	Total	CCNH	RHNS
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

Phone No. of Facility 203-237-5302		Report for Year Ended 9/30/2022		Page 2	of 37
Name of Facility (as shown on license) Miller Memorial Community		Address (No. & Street, City, State, Zip) 360 Broad St. Meriden, CT 06450			
License Numbers:	CCNH 992-C	RHNS	Other	Medicare Provider No. 07-5295	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)		<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Other	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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.	
<hr/> Administrator <hr/> Name of Administrator Edward Baker					
			Nursing Home Administrator's License No.:	1629	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

General Information and Questionnaire Partners/Members

General Information and Questionnaire Corporate Owners

General Information and Questionnaire
Individual Proprietorship

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility Miller Memorial Community		License No. 992-C	Report for Year Ended 9/30/2022			Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No				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?				If "Yes" <input checked="" type="radio"/> Yes <input type="radio"/> 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	%**				
Presidents Office	360 Broad St, Meriden, CT 06450	<input type="radio"/>	<input checked="" type="radio"/>		James Batten, President	16/m12	112,200	112,200
Clifford Dreschler, Martell, MD	360 Broad St, Meriden, CT 06450	<input type="radio"/>	<input checked="" type="radio"/>		Medical Director	13/B8a	24,000	24,000
Edward C Miller Memorial Trust	360 Broad St, Meriden, CT 06450	<input type="radio"/>	<input checked="" type="radio"/>		Loaning of Funds	34/B4	1,781,000	1,781,000
		<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.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

⊕ No

Total ***

* 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 Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

⊕ Accrual ○ Cash ○ Modified Cash

Is the accounting basis for this period the same as for the previous period?

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 CJLC LLC	225 Pitkin Street, East Hartford, CT 06108
2 AR Solutions	4 Pogmore Dr, Wallingford, CT 06492
3 Pue, Chick, Leibowitz and Blezard	76 South Frontage Rd, Vernon, CT 06066
4	

Services Provided by This Firm (*describe fully*)

1	Controller Services, Tax Preparation and Cost Report Services	\$	72,000
2	Assist with Billing	\$	20,640
3	Financial Statement Audit	\$	13,580
4		\$	
		Charge for Services Provided	
		\$	106,220

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

Yes No Pg 15/1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Shipman & Goodwin LLP	
2 Marshalls	
3	
4	
5	

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

1 One Constitution Plaza, Hartford, CT
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	General Legal Matters	\$	8,737
2	Collections	\$	129
3		\$	
4		\$	
5		\$	

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

Pg 15/1e

Schedule of Resident Statistics

Name of Facility Miller Memorial Community			License No. 992-C				Report for Year Ended 9/30/2022				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	90	85	5		90	85	5					
B. On last day of THIS report period	90	85	5						90	85	5	
2. Number of Residents												
A. As of midnight of PREVIOUS report period	61	61			61	61						
B. As of midnight of THIS report period	59	59							59	59		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,576	2,576			1,833	1,833			743	743		
B. Medicaid (Conn.)	18,495	18,495			13,987	13,987			4,508	4,508		
C. Medicaid (other states)												
D. Private Pay	605	605			495	495			110	110		
E. State SSI for RCH												
F. Other (Specify) Insurance	306	306			272	272			34	34		
G. Total Care Days During Period (3A thru F)	21,982	21,982			16,587	16,587			5,395	5,395		
Total Number of Days Not Included in Figures in 3G												
4. for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	21,982	21,982			16,587	16,587			5,395	5,395		

Schedule of Resident Statistics (Cont'd)

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other		
				(1)	(2)	(3)	(1)	(2)	(3)					

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	Other
		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	Other	R.C.H.	ICF-MR
No. of Residents	3	47		9				
Per Diem Rate								
a. One bed rm.		259.00		455.00				
b. Two bed rms.				420.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	TOTAL	CCNH	RHNS	Other
	5,430	5,430		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	4,355	4,355		
D. Total Physical Therapy Treatments	9,785	9,785		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	TOTAL	CCNH	RHNS	Other
	1,569	1,569		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,163	1,163		
D. Total Speech Therapy Treatments	2,732	2,732		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	TOTAL	CCNH	RHNS	Other
	2,297	2,297		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	3,038	3,038		
D. Total Occupational Therapy Treatments	5,335	5,335		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		992-C	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
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	157,173	2,043			2,827
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	276,658	8,165			4,232
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	485,544	25,611			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	269,350	16,036			341
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	62,234	2,120			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers					
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	121,237	2,208			
b. RN					
1. Direct Care	616,547	15,074			
2. Administrative**	157,532	3,852			
c. LPN					
1. Direct Care	730,828	20,752			
2. Administrative**					
d. Aides and Attendants	1,396,844	63,951			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	115,282	5,421			
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	64,385	1,702			
n. Marketing					
o. Other (Specify) See Attached Schedule	65,277	2,200			
<i>A-13. Total Salary Expenditures</i>	4,518,889	169,135			7,400
					149

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Miller Memorial Community			License No. 992-C		Report for Year Ended 9/30/2022			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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	
Miller Memorial Community			992-C		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	Other							
Section III - Administrators***										
Edward Baker	157,173		2,827	Standard		2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	10,360	259			
2. Dentist					
3. Pharmacist					
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	233,706	3,803			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	24,000	464			
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	67,813	971			
b. Other					
10. Occupational Therapist					
a. Resident Care	127,444	2,213			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	143,020	1,875			
2. Administrative***					
b. LPN					
1. Direct Care	84,880	1,635			
2. Administrative***					
c. Aides	251,198	5,842			
d. Other					
12. Other (Specify)					
See Attached Schedule					
B-13 Total Fees Paid in Lieu of Salaries	942,421	17,062			

* 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*

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022		Page 15	of 37
Item		Total	CCNH	RHNS	Other
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 123,565	123,363			202
2. Disability Insurance	\$ 64	64			0
3. Unemployment Insurance	\$ 9,000	8,986			15
4. Social Security (F.I.C.A.)	\$ 352,101	351,526			576
5. Health Insurance	\$ 550,554	549,654			900
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,214	6,204			10
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 1,454	1,452			2
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 39,772	39,707			65
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 69,719	69,719			
d. Accounting and Auditing	\$ 106,220	104,343			1,877
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 8,866	8,709			157
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 19,669	19,341			328
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 20,991	20,620			371
2. Cellular Phones	\$ 464	456			8
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 404,746	404,746			
Subtotal	\$ 1,713,399	1,708,889			4,511

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Other
Pre-Employment Services	\$ 39,707		\$ 65
Total	\$ 39,707	\$ -	\$ 65

Schedule of Other Taxes

Description	CCNH	RHNS	Other
Total	\$ -	\$ -	\$ -

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

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 16	of 37
Item	Total	CCNH	RHNS	Other
<i>Subtotals Brought Forward:</i>	1,713,399	1,708,889		4,511
I. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$	436	436	
3. Gifts to Staff and Residents	\$	7,481	7,481	
4. Employee Travel	\$	2,443	2,400	43
5. Education Expenses Related to Seminars and Conventions	\$			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	5,671	5,571	100
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	\$	960	943	17
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	960	949	11
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	599	588	11
9. Subscriptions	\$	53	53	
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	14,484	14,228	256
12. Administrative Management Services**	\$	112,200	110,217	1,983
13. Other (<i>Specify</i>) See Attached Schedule	\$	16,793	16,750	43
<i>C-14 Total Administrative & General Expenditures</i>	\$	1,875,479	1,868,505	6,974

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

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Marketing	\$ 5,571		\$ 100
Total Other Advertising	\$ 5,571	\$ -	\$ 100

Schedule of Dues

Description	CCNH	RHNS	Other
CAHCF	\$ 344		\$ 6
CLAI Lab	\$ 360		
Experience Care	\$ 245		\$ 5
Total Dues	\$ 949	\$ -	\$ 11

Schedule of Contributions

Description	CCNH	RHNS	Other
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Licenses & Fees	\$ 4,289		\$ 43
Fines and Penalties	\$ 3,528		
Temp Labor-Service-Admin	\$ 173		
Bank Charges-Admin	\$ 8,665		
AmEx Membership	\$ 95		
Total Other Administrative and General	\$ 16,750	\$ -	\$ 43

Schedule C-1 - Management Services*

Name of Facility Miller Memorial Community	License No. 992-C	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 #
Miller Memorial Community, Presidents Office, James Batten	112,200	Management, Oversight of Operations, President, Legal, Counsel, VP Compliance	16/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 Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022		Page 18 of 37
Item	Total	CCNH	RHNS	Other
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 215,835	215,835		
2. Non-Food Supplies	\$ 33,215	33,215		
3. Other (Specify) _____	\$			
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$			
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 249,050	249,050		
2E. Dietary Questionnaire	Total	CCNH	RHNS	Other
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 Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022		Page 19	of 37
Item		Total	CCNH	RHNS	Other
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 (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	53,802	53,802		
c. Other (<i>Specify</i>) Supplies	\$	421	421		
3D. Total Laundry Expenditures (3a + b + c)	\$	54,223	54,223		
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 Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022		Page 20	of 37
Item		Total	CCNH	RHNS	Other
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 37,788	37,740		48
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
Amt.	\$				
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	37,788	37,740		48
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	178,825	178,825		
b. Medicine Cabinet Drugs	\$	33,075	33,075		
c. Medical and Therapeutic Supplies	\$	125,669	125,669		
d. Ambulance/Limousine***	\$	16,453	16,453		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$				
f. X-rays and Related Radiological Procedures***	\$	4,417	4,417		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	10,941	10,941		
h. Laboratory***	\$	71,511	71,511		
i. Recreation	\$	26,275	24,285		1,990
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** <i>See Attached Schedule</i>	\$	52,847	52,847		
5M. Total Resident Care Expenditures (5a - 5j)	\$	520,015	518,025		1,990

* 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

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

* 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 Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022			Page 22	of 37
Item		Total	CCNH	RHNS	Other	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 84,123	63,870	3,062		17,191	
b. Heat	\$ 99,952	99,675	10		267	
c. Light & Power	\$ 177,459	137,341	84		40,034	
d. Water	\$ 25,444	16,726	318		8,400	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 138,934	122,709	2,740		13,485	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 525,912	440,321	6,214		79,377	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 2,114	1,997	117			
b. Building & Building Improvements	\$ 63,425	52,170	3,069		8,186	
c. Non-Movable Equipment	\$ 32,307	30,307	1,783		217	
d. Movable Equipment	\$ 19,329	17,564	1,033		732	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 117,176	102,038	6,002		9,136	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 5,773	5,773				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 122,949	107,811	6,002		9,136	

* 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	Other
Generator Service/Stand by Pwr	\$ 642	\$ 38	
Fire Prot. Maint Simplex	\$ 9,241		
Elevator Service Baystate	\$ 5,001	\$ 294	
Exterminator Service - Maint	\$ 3,532		
Grounds Service	\$ 37,694	\$ 2,217	\$ 12,417
Hvac Service	\$ 34,043		
Plowing & Sanding	\$ 3,242	\$ 191	\$ 1,068
Refuse Removal	\$ 25,740		
Medical Waste Removal - Nursing	\$ 2,954		
Minor Equipment	\$ 620		
Total Other Repairs and Maintenance	\$ 122,709	\$ 2,740	\$ 13,485

Depreciation Schedule

Name of Facility Miller Memorial Community			License No. 992-C			Report for Year Ended 9/30/2022			Page 23	of 37	
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements											
1. Acquired prior to this report period			1,466,199		1,466,199	1,450,819	SL	VAR	2,114		
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
A-4. Subtotal										2,114	
B. Building and Building Improvements											
1. Acquired prior to this report period			8,327,274		8,327,274	7,100,542	SL	VAR	63,425		
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
B-4. Subtotal										63,425	
C. Non-Movable Equipment											
1. Acquired prior to this report period			1,329,688		1,329,688	1,176,020	SL	VAR	32,307		
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)			32,942								
C-4. Subtotal										32,307	
	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year							
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)											
a.											
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period		VAR	VAR	1,998,301		1,998,301	1,956,466	SL	VAR	19,329	
b. Disposals (attach schedule)											
Acquired during this report period (attach schedule):											
c. Administrative				7,620							
d. Standard Resident											
e. Specialized Resident											
Total Acquired during this report period				7,620							
D-3. Subtotal										19,329	
E. Total Depreciation										117,176	

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

***Ties to Page 23, Line C3**

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
6/29/2022	Slicer	Administrative	\$ 2,540	5	
6/30/2022	Ice Machine	Administrative	\$ 5,080	5	
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 7,620	\$ -	*
Deletions:					
Total deletions for Movable Equipment			\$ -	\$ -	**

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Miller Memorial Community			License No. 992-C		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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
<small>*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.</small>					
Description		Total			
1. Date Land Purchased		Prior to 1844			
2. Date Structure Completed		10/01/76			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure		10/01/76			
5. Total Licensed Bed Capacity		90			
6. Square Footage		53,896			
7. Acquisition Cost					
a. Land		Unknown			
b. Building		Unknown			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor		Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022			Page 26 37	of
Item		Total	CCNH	RHNS	Other	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount	\$					
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$					

(Carry Subtotals forward to next page)

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

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022			Page 27	of 37
Item			Total	CCNH	RHNS	Other
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)		\$	6,547	6,547		
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	6,547	6,547		
14. Insurance						
a. Insurance on Property (buildings only)		\$	61,725	60,634		1,091
b. Insurance on Automobiles		\$	942	925		17
c. Insurance other than Property (as specified above)						
1. Umbrella (<i>Blanket Coverage</i>)		\$	162,702	159,827		2,875
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	300	295		5
Surety Bond						
14d. Total Insurance Expenditures (14a + b + c)		\$	225,668	221,681		3,988
15. Total All Expenditures (A-13 thru C-14)		\$	9,086,340	8,965,212	12,216	108,913

D. Adjustments to Statement of Expenditures

Name of Facility Miller Memorial Community			License No. 992-C	Report for Year Ended 9/30/2022		Page 28 of 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 127,444	127,444		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 69,719	69,719		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 5,671	5,671		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 4,127	4,127		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 206,961	206,961			

* 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	Other
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m13	Fines and Penalties	\$ 3,528		
16	m8a	Chamber of Commerce	\$ 599		
Total Other A&G Adjustments			\$ 4,127	\$ -	\$ -

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

Name of Facility Miller Memorial Community				License No. 992-C	Report for Year Ended 9/30/2022		Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other	
Subtotals Brought Forward				\$ 206,961	206,961			
Page 20 - Resident Care Supplies***								
27.	20	5a2	Prescription Drugs	\$ 178,825	178,825			
28.	20	5d	Ambulance/Limousine	\$ 16,453	16,453			
29.	20	5f	X-rays, etc	\$ 4,417	4,417			
30.	20	5h	Laboratory	\$ 71,511	71,511			
31.			Medical Supplies	\$				
32.	20	5e2	Oxygen (non emergency)	\$				
33.			Occupational Therapy	\$				
34.			Other - See Attached Schedule	\$ 145	145			
Page 22 - Maintenance and Property								
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$				
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	\$				
Page 27 - Insurance								
40.			Mortgage Insurance	\$				
41.			Property Insurance	\$				
Other - Miscellaneous								
42.			Other - Indirect	\$				
43.			Interest Income on Account Rec.	\$				
44.			Other - Miscellaneous Administrative	\$				
45.			Management Fees Direct	\$				
46.			Management Fees Indirect	\$				
47.			Other - Direct	\$				
Not For Profit Providers Only								
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$				
49.	Total Amount of Decrease (Items 1 - 48)			\$ 478,314	478,314			

*** 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

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

F. Statement of Revenue

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022			Page 30 37
Item		Total	CCNH	RHNS	Other
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,271,779	8,271,779			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,531,926)	(2,531,926)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,149,140	1,149,140			
b. Medicare Room and Board Contractual Allowance **	\$ 615,908	615,908			
4. a. Private-Pay Residents and Other	\$ 547,271	396,155			151,116
b. Private-Pay Room and Board Contractual Allowance **	\$ (13,625)	(13,625)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 21,163	21,163			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (21,163)	(21,163)			
c. Prescription Drugs - Non-Medicare	\$ 3,116	3,116			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (1,812)	(1,812)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 205,275	205,275			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (130,167)	(130,167)			
c. Physical Therapy - Non-Medicare	\$ 48,232	48,232			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (47,872)	(47,872)			
4. a. Speech Therapy - Medicare	\$ 105,980	105,980			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (57,579)	(57,579)			
c. Speech Therapy - Non-Medicare	\$ 17,151	17,151			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (17,151)	(17,151)			
5. a. Occupational Therapy - Medicare	\$ 318,768	318,768			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (163,349)	(163,349)			
c. Occupational Therapy - Non-Medicare	\$ 68,255	68,255			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (68,255)	(68,255)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 297,820	297,820			
b. Other (<i>Specify</i>) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,616,961	8,465,845			151,116
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 302,901	302,901			
V. Total Other Revenue (1 thru 8)	\$ 302,901	302,901			
VI. Total All Revenue (III +V)	\$ 8,919,862	8,768,746			151,116

* 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	Other
	HHS Stimulus Funds	\$ 297,820		
	Total Other Resident Revenue - Medicare	\$ 297,820	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

Page Ref	Description	CCNH	RHNS	Other
	Total Other Resident Revenue	\$ -	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	Other
	Total Interest Income	\$ -	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
	Contributions - Unrestricted	\$ 250,000		
	Therapy Settlement	\$ 98		
	Insurance Claim	\$ 15,251		
	Misc	\$ 37,552		
	Total Other Revenue	\$ 302,901	\$ -	\$ -

G. Balance Sheet

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 31 37	of
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	97,703
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,309,506
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	30,580
4. Inventories			\$	
5. Prepaid Expenses			\$	83,507
a. _____				
b. _____				
c. _____				
d. See Schedule		83,507		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,521,296
B. Fixed Assets				
1. Land			\$	301,065
2. Land Improvements	*Historical Cost	1,466,199	\$	13,266
	Accum. Depreciation	1,452,933	Net	
3. Buildings	*Historical Cost	8,327,274	\$	1,163,307
	Accum. Depreciation	7,163,967	Net	
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
5. Non-Movable Equipment	*Historical Cost	1,362,630	\$	154,303
	Accum. Depreciation	1,208,327	Net	
6. Movable Equipment	*Historical Cost	2,005,921	\$	30,126
	Accum. Depreciation	1,975,795	Net	
7. Motor Vehicles	*Historical Cost	_____	\$	(0)
	Accum. Depreciation	0	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(390,580)
See Schedule		(390,580)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,271,486

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	2,792,782
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost	Accum. Depreciation	Net	\$
3. Buildings	*Historical Cost	Accum. Depreciation	Net	\$
4. Non-Movable Equipment	*Historical Cost	Accum. Depreciation	Net	\$
5. Movable Equipment	*Historical Cost	Accum. Depreciation	Net	\$
6. Motor Vehicles	*Historical Cost	Accum. Depreciation	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
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>)			\$	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,792,782

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

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

Page Ref	Line Ref	Description	
		Lease Payable	\$ 3,998
		Resident Trust Fund	\$ 54,577
Total Other Current Liabilities (Itemize)			\$ 58,575

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

G. Balance Sheet (cont'd)

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 33	of 37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$ 1,032,109	
2. Notes Payable (<i>itemize</i>)			\$ (53,437)	
See Schedule			(53,437)	
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$ 67,596	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$ 141,550	
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>)			\$ 58,575	
See Schedule			58,575	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$ 1,246,393	

* 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 Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,246,393	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)			\$	1,781,003
See Schedule			1,781,003	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	1,781,003
C. Total All Liabilities (Lines A-13 + B-5)			\$	3,027,396

G. Balance Sheet (cont'd)

Reserves and Net Worth

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 35	of 37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	4,445,353
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(4,513,488)
6. Gain or Loss for Period	10/1/2021	thru	9/30/2022	\$ (166,479)
7. Total Net Worth			\$	(234,614)
C. Total Reserves and Net Worth			\$	(234,614)
D. Total Liabilities, Reserves, and Net Worth			\$	2,792,782

H. Changes in Total Net Worth

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2022	Page 36 37
Account		Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021		\$ 617,458	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$ 8,919,862	
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$ 9,086,340	
D. Net Income or Deficit		\$ (166,479)	
E. Balance		\$ 450,979	
F. Additions			
1. Additional Capital Contributed (<i>itemize</i>)			
2. Other (<i>itemize</i>)			
F-3. Total Additions		\$	
G. Deductions			
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)		\$	
Name and Address (No., City, State, Zip)		Title	Amount
2. Other Withdrawings (<i>Specify</i>)		\$	
Purpose		Amount	
3. Total Deductions		\$	
H. Balance at End of Period		\$ 450,979	

I. Preparer's/Reviewer's Certification

Name of Facility Miller Memorial Community	License No. 992-C	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 checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other		

Preparer/Reviewer Certification

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.

Signature of Preparer	Title	Date Signed
Printed Name of Preparer CJLC LLC		
Address Address 225 Pitkin St., East Hartford, CT 06108		Phone Number 860-610-9009
Contacted Person Regarding Additional Information Needed Regarding This Report CJLC		Phone Number 860-610-9009
Contact Email Address annualreports@cjlc.com		