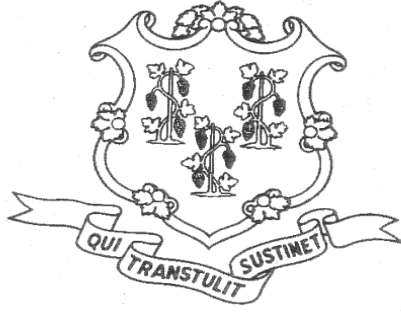


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Milford Health Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 195 Platt Street, Milford, CT 06460	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 1056-C	(Specify)	(Specify)	Medicare Provider 07-5064
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Medicaid Provider Numbers:	000010561	CCNH / RHNS	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Milford Health Care Center, Inc.	License No. 1056C	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Milford Health Care Center, Inc. [facility name], for the cost report period beginning 10/01/2022 and ending 09/30/2023, 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) <i>Joanne Jinete</i>		Date 2/12/24	Signed (Owner) <i>[Signature]</i>		Date 2/12/24
Printed Name (Administrator) Joanne Jinete			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) <i>Mari E. Mueller</i>	Comm. Expires 5/10/26	
Address of Notary Public 2845 DAVIS ST Oceanside NY 11572					

MARI E. MUELLER
 (Notary Seal)
 NOTARY PUBLIC, STATE OF NEW YORK
 Registration No. 01MU6221801
 Qualified in Nassau County
 Commission Expires 05/10/2026

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Milford Health Care Center, Inc.	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 195 Platt Street, Milford, CT 06460				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/10/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-878-5958		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Milford Health Care Center, Inc.		Address (No. & Street, City, State, Zip) 195 Platt Street, Milford, CT 06460		
License Numbers:	CCNH / RHNS 1056-C	(Specify)	(Specify)	Medicare Provider No. 07-5064
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent				
<input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined				
		<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)				
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:			Date Opened	Date Closed
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Joanne Jinete			Nursing Home Administrator's License No.:	001787
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A			License No.:	

General Information and Questionnaire Corporate Owners

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Milford Health Care Center, Inc.	195 Platt Street, Milford, CT 06460	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	184 Wildacre Ave, Lawrence, NY 11559	Secretary	50	
Names of Stockholders Owning at Least 10% of Shares				
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	184 Wildacre Ave, Lawrence, NY 11559	Secretary	50	

General Information and Questionnaire Individual Proprietorship

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	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	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / Line m12	4,137	4,137
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 / Line 12d	1,975	1,975
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg. 16 / Line m12	658,630	658,630
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 16 / Line m12	1,120	1,120
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 16 / Line m12	14,915	14,915
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services	Various	1,113,531	1,075,044
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg. 20 / Line 5h	32,199	32,199
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drug/OTC/Rx Consulting	Various	773,746	718,694
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	5,410,239	5,410,239

* 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		License No.	Report for Year Ended		Page	of		
Milford Health & Rehab		1056-C	9/30/2023		4a	37		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	1,251,811	1,251,811
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	26,126	26,126
Milford Realty	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	650,716	650,716***
Cambridge Manor	2428 Easton Tpke, Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Employee	Page 13 / Line B12o	2,931	2,931
Preferred Professional Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Contract RNs / LPNs / CNAs	Various	238,257	238,257
Various Interco Due to/from	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to/from Related / Realty /HM	Page 34 / Line 3B	3,240,398	3,240,398

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.
 *** N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		52,214		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Milford Health Care C	License No. 1056-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Milford Health Care Center, Inc.			License No. 1056-C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	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	118	118			118	118						
B. As of midnight of THIS report period	113	113							113	113		
3. Total Number of Days Care Provided During Period												
A. Medicare	8,432	8,432			6,812	6,812			1,620	1,620		
B. Medicaid (Conn.)	24,447	24,447			18,142	18,142			6,305	6,305		
C. Medicaid (other states)												
D. Private Pay	3,799	3,799			2,882	2,882			917	917		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice / Comr	5,445	5,445			3,720	3,720			1,725	1,725		
G. Total Care Days During Period (3A thru F)	42,123	42,123			31,556	31,556			10,567	10,567		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	166	166			112	112			54	54		
B. Other Bed Reserve Days	48	48			27	27			21	21		
5. Total Resident Days (3G + 4A + 4B)	42,337	42,337			31,695	31,695			10,642	10,642		

Schedule of Resident Statistics (Cont'd)

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	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	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
N/A													

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

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

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

Item	Medicare	Medicaid	Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS (Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	27	64	22				
Per Diem Rate							
a. One bed rm.	Various	342.52	670.00				
b. Two bed rms.	Various	342.52	575.00				
c. Three or more bed rms.							

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	1,200	1,200			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	159	159			
2. Restorative Treatments					
C. Other	14,788	14,788			
D. Total Physical Therapy Treatments	16,147	16,147			

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	465	465			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	89	89			
2. Restorative Treatments					
C. Other	2,109	2,109			
D. Total Speech Therapy Treatments	2,663	2,663			

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,636	3,636			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	348	348			
2. Restorative Treatments					
C. Other	16,848	16,848			
D. Total Occupational Therapy Treatments	20,832	20,832			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Milford Health Care Center, Inc.	1056-C	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	24,429		61						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	195,699		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	290,537		10,847						
5. Dietary Service									
a. Head Dietitian	28,082		758						
b. Food Service Supervisor	86,411		2,080						
c. Dietary Workers	542,221		24,546						
6. Housekeeping Service									
a. Head Housekeeper	61,001		2,088						
b. Other Housekeeping Workers	455,543		22,872						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	66,379		2,088						
b. Other Maintenance Workers	47,687		2,233						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	128,898		6,248						
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	252,770		4,157						
b. RN									
1. Direct Care	507,925		9,589						
2. Administrative**	309,340		7,919						
c. LPN									
1. Direct Care	1,965,313		56,173						
2. Administrative**	74,195		1,845						
d. Aides and Attendants	2,530,878		112,303						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	143,413		5,602						
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	110,521		3,901						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	204,513	(40,903)	5,403						
<i>A-13. Total Salary Expenditures</i>	8,025,755	(40,903)	282,793						

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Admissions (Salary Relating to Marketing Disallowed)	\$ 204,513	\$ (40,903)	5,403						
Total	\$ 204,513	\$ (40,903)	5,403	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Shared EE Nursing Consultant	\$ 2,931		32						
IV Nursing Consultant / Rehab Consultant	23,966	\$ (23,966)	121						
Total	\$ 26,897	\$ (23,966)	153	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility				License No.		Report for Year Ended			Page	of
Milford Health Care Center, Inc.				1056-C		9/30/2023			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher	24,429			Non Discriminatory	Supervises operations, Deals with DNS	61	A1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

	TOTAL	BEDS	Allocated Benefits	Total w/ Bnft
Augusta	44.50	72	8.64	53.14
Belair	45.25	102	12.24	57.49
Bethel	40.75	161	19.31	60.06
Bloomfield	43.50	120	14.39	57.89
Brattleboro	45.50	80	9.60	55.10
Brentwood	40.50	78	9.36	49.86
Brewer	43.50	111	13.31	56.81
Bristol	45.00	132	15.83	60.83
Cambridge	41.75	160	19.19	60.94
Catskill	40.50	136	16.31	56.81
Colony	9.75	92	11.04	20.79
Country	10.50	111	13.31	23.81
Dover	47.75	112	13.43	61.18
Eastside	45.75	69	8.28	54.03
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	92.33
Huntington	44.50	320	38.38	82.88
Kennebunk	48.50	78	9.36	57.86
Ludlowe	47.50	144	17.27	64.77
Maple View	47.75	120	14.39	62.14
Marlborough	48.50	120	14.39	62.89
Maywood	0.00	120	14.39	14.39
Milford	46.25	120	14.39	60.64
Newton Wellseley	13.75	110	13.19	26.94
Norway	48.25	70	8.40	56.65
Poughkeepsie	51.50	200	23.99	75.49
Regency	45.50	130	15.59	61.09
Reservoir	49.75	144	17.27	67.02
Riverside	47.25	345	41.38	88.63
Rutland	51.25	125	14.99	66.24
Sachem	10.75	111	13.31	24.06
Sands Point	27.50	180	21.59	49.09
Utica	48.50	117	14.03	62.53
Village Crest	46.50	95	11.40	57.90
Water's Edge	47.25	150	17.99	65.24
Westgate	37.75	104	12.48	50.23
Winship	47.00	72	8.64	55.64
Vacation	408.00			
Sick	120.00			
Personal	32.00			
Holiday	40.00			
Total	2118.25	5,002	600	2,118.25

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

Name of Facility (as licensed)			License No.		Report for Year Ended			Page	of
Milford Health Care Center, Inc.			1056-C		9/30/2023			12	37
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)							
Section III - Administrators***									
Joanne Jinete	195,699		Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of					
Milford Health Care Center, Inc.	1056-C	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	7,344		480						
3. Pharmacist	17,534		309						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	440,439		7,478						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	57,000		133						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	18,000	(18,000)	68						
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	132,958		10,236						
b. Other									
10. Occupational Therapist									
a. Resident Care	553,597	(553,597)	7,569						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	267,556		3,567						
2. Administrative***									
b. LPN									
1. Direct Care	158,260		2,814						
2. Administrative***									
c. Aides	286,331		8,078						
d. Other									
12. Other (Specify) See Attached Schedule	26,897	(23,966)	153						
B-13 Total Fees Paid in Lieu of Salaries	1,965,916	(595,563)	40,885						

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

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

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

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

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant / Rehab Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Dr. Garumuni DeSilva, 15 Aldo Drive, Woodbridge, CT, 16525	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Services-850 Silas Deane HWY Wethersfield CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
AAA Nursing Care, 3303 Main St, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<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		
MAS MEDICAL STAFFING PO BOX 4473 HOUSTON TX 77210	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, 653 Main St, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Five Star Care, 250 Cedarbridge Ave, Lakewood, NJ 08701	Contract LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CORDIDO, DR. RICARDO	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HEARTCARE ASSOC OF CT LLC	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Cambridge Manor	Shared EE 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"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 273,176	273,176						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 59,609	60,035	(426)					
4. Social Security (F.I.C.A.)	\$ 594,154	598,398	(4,244)					
5. Health Insurance	\$ 1,242,932	1,251,811	(8,879)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 487,837	487,837						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 5,317	5,317						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	242,829	(242,829)					
d. Accounting and Auditing	\$ 33,570	33,570						
e. Legal (Services should be fully described on Page 15b)	\$	6,288	(6,288)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 27,809	27,809						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 36,244	36,244						
2. Cellular Phones	\$ 2,800	5,335	(2,535)					
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 250	52,503	(52,253)					
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$	74,777	(74,777)					
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 613,658	613,658						
Subtotal	\$ 3,377,356	3,769,587	(392,231)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Background Check	\$ 5,317					
Total	\$ 5,317	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

General Information and Questionnaire
Accounting Basis

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
--	---

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	33,570
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 33,570

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 GOLDMAN GRUDER & WOOD 2 Various Conservators 3 4 5	Telephone Number 203-899-8900 Various
--	---

Address (*No. & Street, City, State, Zip Code*)
 1 200 CONNECTICUT AVENUE NORWALK CT 06854
 2 Various
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1	Collections (Disallowed)	\$	4,666
2	Conservators (Disallowed)	\$	1,622
3		\$	
4		\$	
5		\$	
			Charge for Services Provided
			\$ 6,288

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

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2023

Pg. 15a

	<u>Amount</u>
Total Cell Phone Expense	5,335 TB Linked
Total Allowable Cost	\$ 2,800
Days in Cost Report (365out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 2,800
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,535</u></u>

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

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C	Report for Year Ended 9/30/2023				Page 16	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		3,377,356	3,769,587	(392,231)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$	26,048	(26,048)					
4. Employee Travel	\$ 1,269	1,269						
5. Education Expenses Related to Seminars and Conventions	\$ 1,370	1,370						
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	3,243	(3,243)					
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	\$	28,932	(28,932)					
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	\$ 2,382	2,382						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,889	8,889						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	220	(220)					
9. Subscriptions	\$ 775	775						
10. Contributions*** See Attached Schedule	\$	200	(200)					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 166,487	166,487						
12. Administrative Management Services**	\$ 319,880	678,802	(358,922)					
13. Other (<i>Specify</i>) See Attached Schedule	\$ 10,676	47,682	(37,006)					
C-14 Total Administrative & General Expenditures	\$ 3,889,084	4,735,886	(846,802)					

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Marketing Supplies	\$ 10,063	\$ (10,063)				
Promotional Advertising	18,869	(18,869)				
Total Other Advertising	\$ 28,932	\$ (28,932)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CAHCF Dues	\$ 8,539					
AAPACN Dues	350					
Total Dues	\$ 8,889	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	\$ 200	\$ (200)				
Total Contributions	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Licenses and Permits-Milford-Administration	\$ 4,222					
Bank Charges-Milford-Administration	38,626					
Misc. Expense-Milford-Administration	4,834	\$ (4,834)				
Miscellaneous Revenue Adjustment		(31,301)				
Medical Records Revenue Adjustment		(871)				
Total Other Administrative and General	\$ 47,682	\$ (37,006)	\$ -	\$ -	\$ -	\$ -

Milford Health & Rehab
Calculation of Allowable Management Fee
September 30, 2023

<u>Description</u>	<u>Amount</u>	
Management fees Charged	678,802	Page 16, Line m12
Accounting Charges	33,570	Page 15, Line 1d
Total Management Fees Per Agreement	<u>712,372</u>	
Patient Days	42,337	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	39,420	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 16.83	
PPD Allowance Per Client 2021	7.92	
2022 CPI Index Increase %	1.0541	J.01b
PPD Allowance 9/30/2022	<u>8.35</u>	
Amount over (Under)	\$ 8.4777	
Total Days	42,337	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 358,922</u></u>	

Schedule C-1 - Management Services*

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	Page 17	of 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
National Healthcare	678,802	Management Fees	Page 16 / Line m12	

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

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

Name of Facility	License No.	Report for Year Ended				Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 418,147	418,147					
2. Non-Food Supplies	\$ 67,709	67,709					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 14,585	14,585					
c. Other (Specify) _____	\$ _____						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 500,441	500,441					
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(Specify)	
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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

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

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	15,257	15,257				
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)		\$	497	497				
c. Other (Specify) Other Laundry Supplies / Diapers		\$	71,917	71,917				
3D. Total Laundry Expenditures (3a + b + c)		\$	87,671	87,671				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Milford Health Care Center, Inc.		1056-C	9/30/2023				20	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel							
a.	In-House Care								
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 57,863	57,863					
	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.	\$ 298	298					
	C. Other (<i>Specify</i>)		\$						
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 58,161	58,161					
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
	1. Own Pharmacy		\$						
	2. Purchased from Procure LTC		\$	717,087	(717,087)				
	b. Medicine Cabinet Drugs		\$ 22,289	22,289					
	c. Medical and Therapeutic Supplies		\$ 185,523	185,523					
	d. Ambulance/Limousine***		\$						
	e. Oxygen								
	1. For Emergency Use		\$						
	2. Other***		\$	10,878	(10,878)				
	f. X-rays and Related Radiological Procedures***		\$	32,607	(32,607)				
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$						
	h. Laboratory***		\$	77,900	(77,900)				
	i. Recreation		\$ 15,813	15,813					
	j. Direct Management Services*		\$						
	k. Indirect Management Services*		\$						
	l. Cable TV		\$ 7,200	11,683	(4,483)				
	m. Other (Specify)**** See Attached Schedule		\$ 88,311	144,447	(56,136)				
	n. Physical Therapy Expense		\$						
	o. Speech Therapy Expense		\$						
5P.	Total Resident Care Expenditures (5a - 5o)		\$ 319,136	1,218,227	(899,091)				

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2023

Pg. 20a

Total Cable TV Expense	11,683	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	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 7,200	
Disallowed Expense	<u><u>\$ 4,483</u></u>	{a}

Tickmark

{a}

Ties to page 29a

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

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C		Report for Year Ended 9/30/2023			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
ADM Enviromental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	36,890			22	6f
Milford Quality Landscaping	P.O. Box 329 Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	28,813			22	6f
Total Lawn Care & More LLC	15 Clark St. Apt1. Milford CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	11,433			22	6f
ADP	P.O. Box 842875 Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	15,496			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	10,989			16	m11
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	39,506			16	m11
Otis Elevator	PO Box 13716 Newark, NJ 07188	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Services	12,287			22	6f
IRON MOUNTAIN	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	40,586			16	m11
Emcore Services	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	76,269			22	6f
Fire Protection Testing	N/A	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Protection	11,437			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$ 55,068	55,068						
c. Light & Power	\$ 108,327	108,327						
d. Water	\$ 41,455	41,455						
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 64,565	64,565						
f. Other (<i>itemize</i>)	\$ 268,579	268,579						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 537,994	537,994						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 98,033	101,133	(3,100)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 98,033	101,133	(3,100)					
8. Amortization (<i>Complete att. Schedule Page 24*</i>)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 155,307	155,307						
d. Other (<i>Specify</i>)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 155,307	155,307						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 650,716	650,716						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 124,057	124,057						
c. Personal property taxes	\$ 12,590	12,590						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,040,703	1,043,803	(3,100)					

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C		Report for Year Ended 9/30/2023			Page 22b	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 / Ongoing	809	809	
Wescom Solutions (PCC), PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	35,395	35,395	
Lexus Financial PO Box 17187, Baltimore MD	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	12/31/16	36 Months	19,268	19,268	
LEAF CAPITAL FUNDING LLC	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	10/31/19	39 Months	2,993	2,993	
Quadient Leasing 478 Wheelers Farms Rd Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	03/15/15	36 Months / Ongoing	818	818	
The Office Works	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	10/31/19	Ongoing	5,282	5,282	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ? <input type="radio"/> Yes <input checked="" type="radio"/> No							Total ***	64,565

* 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.

Depreciation Schedule

Name of Facility Milford Health Care Center, Inc.			License No. 1056-C		Report for Year Ended 9/30/2023			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period					1,468,401		1,468,401	985,757	S/L	Various	94,040	
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative					67,213		67,213		S/L	Various	4,393	
d. Standard Resident					30,523		30,523		S/L	Various	2,575	
e. Specialized Resident					1,493		1,493		S/L	Various	124	
Total Acquired during this report period					99,229		99,229				7,093	
D-3. Subtotal												101,133
E. Total Depreciation												101,133

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/3/2022	Dell OptiPlex Desktop/LG QHD	Administrative	\$ 1,364	5	\$ 273
10/6/2022	Electric Bed	Standard Resident	1,741	12	145
11/1/2022	Bladder Scanner Stand	Standard Resident	4,344	7	569
11/1/2022	Maxwell Thomas Table	Standard Resident	3,656	15	224
11/10/2022	Heavy Duty Floor Machine	Administrative	1,254	5	230
11/30/2022	Touched screen tablet	Administrative	1,170	3	358
11/30/2022	Touched screen tablet	Administrative	1,203	3	368
12/1/2022	NPWT Wound Pump	Specialized Resident	1,493	10	124
12/27/2022	Slate Check in/Temp Device	Standard Resident	5,030	5	838
1/5/2023	Ice Machine/CT Board & pump	Administrative	2,139	10	161
2/21/2023	Prime Care Electric Bed-Cherry	Standard Resident	1,196	12	67
3/21/2023	Blower Motor/Blower Wheel	Administrative	1,274	10	74
3/21/2023	Arm Filters for Heating System	Administrative	2,522	10	147
3/28/2023	BP Monitor/Temperature	Standard Resident	2,092	8	152
3/30/2023	BP Monitor/Temperature	Standard Resident	2,102	8	153
4/1/2023	Dell OptiPlex Desktop	Administrative	2,687	3	448
4/12/2023	Signa Relief APM System (BED)	Standard Resident	1,207	5	121
4/12/2023	Signa APM Bed System	Standard Resident	1,207	5	121
4/24/2023	Unimac Dryer 75LB	Administrative	8,178	10	409
4/27/2023	Lift Patient Power	Standard Resident	2,869	10	144
5/31/2023	Dell Business Latitude Laptop	Administrative	1,201	3	167
5/31/2023	Meridian Ice & Water Dispenser	Administrative	10,571	10	440
6/30/2023	Dell Business Laptop	Administrative	1,244	3	138
6/30/2023	FIRE DAMPER	Administrative	2,670	5	178
6/30/2023	Dell Business Desktop	Administrative	1,380	5	92
6/30/2023	Sales Tax on Asset #1062	Administrative	1,087	5	72
7/31/2023	HP CHROMEBOOK	Administrative	1,631	3	136
7/31/2023	ICE & WATER DISPENSER	Administrative	9,079	10	227
8/31/2023	BLOER MOTORS	Administrative	2,760	5	92
8/31/2023	20 Whittaker Smart Care TRIO"	Administrative	4,575	5	153
8/31/2023	Boiler/Heater Repipe	Administrative	4,981	10	83
8/31/2023	HP CHROMEBOOK	Administrative	1,631	3	91
9/30/2023	Manual Roller Shade	Standard Resident	1,011	10	8
9/30/2023	AC MOTOR	Standard Resident	4,068	10	34
9/30/2023	Dell Latitude Laptop	Administrative	1,243	3	35
9/30/2023	Dell OptiPlex Desktop	Administrative	1,369	5	23
Total additions for Movable Equipment			\$ 99,229		\$ 7,093 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
10/1/2022	Slope Planting	\$ 6,073	10	\$ 607
10/13/2022	Glycol Piping Valve replacement	8,036	20	402
11/30/2022	Replace 6 Hydraulic gas valve	7,211	15	441
12/23/2022	Parts for leaking pipe	9,284	10	773
12/31/2022	Parts for leaking pipes	8,727	10	728
3/31/2023	Install New Carpet	3,509	10	205
3/31/2023	Renew handrails	4,027	10	235
5/31/2023	PK3 & 7 Replacement	12,471	10	520
7/31/2023	Rated Metal Door	1,730	20	22
11/1/2022	Network Device/Routers	65,153	5	11,945
1/1/2023	Network Cable/Device	18,912	5	2,837
Total additions for Leasehold Improvement		\$ 145,130		\$ 18,714 *
Deletions:				

Total deletions for Leasehold Improvement		\$ -		\$ -

ges 23 24

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*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Milford Health Care Center, Inc.			1056-C		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	2,742,584	1,158,413	S/L	Various	136,594	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	145,130		S/L	Various	18,714	
C-4. Subtotal									155,307
D. Total Amortization									155,307

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Milford Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
LEASEHOLD IMPROVEMENTS										
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,353,600	38,750	1,074,216	41,691	1,115,907	237,693
2019 Additions										
LI	MJ Daly- Water Cutoff	10/31/2018	S/L	10	3,274	327	1,308	327	1,635	1,639
LI	Rick's Plumbing-Sump Pump	3/21/2019	S/L	10	2,343	234	936	234	1,170	1,173
LI	Eagle Rivet Roof Svc	3/28/2019	S/L	10	8,968	897	3,588	897	4,485	4,483
LI	Star Delta Motors-boiler part	4/2/2019	S/L	10	1,002	100	400	100	500	502
LI	Jungs Electric-new lines	4/11/2019	S/L	10	1,406	141	564	141	705	701
LI	Okulus-phone lines	6/4/2019	S/L	10	3,680	368	1,472	368	1,840	1,840
LI	Okulus-data lines	6/7/2019	S/L	10	3,930	393	1,572	393	1,965	1,965
LI	Lindquist - Dishroom Doors	8/1/2019	S/L	10	2,394	239	956	239	1,195	1,199
LI	Rick's Plumbing-piping	9/17/2019	S/L	10	3,722	372	1,488	372	1,860	1,862
LI	Granger-Water circ motor	9/24/2019	S/L	10	898	90	360	90	450	448
LI	Okulus - upgrade	9/30/2019	S/L	10	1,840	184	736	184	920	920
LI	MJ Daly-Miscellaneous	9/30/2019	S/L	10	6,774	677	2,708	677	3,385	3,389
LI	Okulus - upgrade	9/30/2019	S/L	10	690	69	276	69	345	345
2020 Additions										
LI	MJ Daly - HVAC	10/15/2019	S/L	10	2,781	278	834	278	1,112	1,669
LI	Eagle Rivet Roof Svc	11/4/2019	S/L	10	1,039	104	312	104	416	623
LI	Rick's Plumbing - valves	11/18/2019	S/L	10	728	73	219	73	292	436
LI	Rick's Plumbing - valves	11/19/2019	S/L	10	782	78	234	78	312	470
LI	MJ Daly- Replace RTU	11/27/2019	S/L	10	14,875	1,488	4,464	1,488	5,952	8,923
LI	L&W Supply - Ceiling Tiles	12/5/2019	S/L	10	941	94	282	94	376	565
LI	MJ Daly - motors	12/31/2019	S/L	10	1,695	169	507	169	676	1,019
LI	M&R Mechanical - Air Handler	1/13/2020	S/L	10	4,227	423	1,269	423	1,692	2,535
LI	Rick's Plumbing-roof/heating	1/28/2020	S/L	10	3,877	388	1,164	388	1,552	2,325
LI	RAPS Plumbing	2/5/2020	S/L	10	3,335	334	1,002	334	1,336	1,999
LI	MJ Daly - coil	2/28/2020	S/L	10	4,092	409	1,227	409	1,636	2,456
LI	Lindquist-Paddle lock/door	3/16/2020	S/L	10	1,793	179	537	179	716	1,077
LI	Mallico Construct-Ramp Signage	6/11/2020	S/L	10	2,393	239	717	239	956	1,437
LI	Emcor Svc-Blower motor	7/14/2020	S/L	10	3,165	317	951	317	1,268	1,897
LI	Emcor Svc-dat work	7/31/2020	S/L	10	3,516	352	1,056	352	1,408	2,108
LI	Fire Prot Alarms-expander bed	8/21/2020	S/L	10	1,375	138	414	138	552	823
LI	M&R Mechanical - Air Handler	8/24/2020	S/L	10	4,227	423	1,269	423	1,692	2,535
LI	EmcorSVCs-Fire damper assembly	9/16/2020	S/L	10	2,307	231	693	231	924	1,383
2021 Additions										
LI	Emcor-blower motor	10/14/2020	S/L	10	1,237	124	248	124	372	865
LI	Emcore - AC motor	1/20/2021	S/L	10	3,490	349	611	349	960	2,530
LI	Emcor Svc-insulate roof pipe	2/28/2021	S/L	15	1,127	75	125	75	200	927
LI	Eagle Rivet - Roof	12/22/2020	S/L	10	94,000	9,400	14,883	9,400	24,283	69,717
LI	Eagle Rivet - Roof	1/25/2021	S/L	10	101,450	10,145	16,063	10,145	26,208	75,242
LI	Nardi Masonry-extend pkg	4/9/2021	S/L	8	3,510	439	658	439	1,097	2,412
LI	Perfetto Cons - soffit repair	6/7/2021	S/L	10	25,109	2,511	3,348	2,511	5,859	19,250
LI	Emcor - Compressor	7/13/2021	S/L	15	3,901	260	325	260	585	3,316
LI	Emcor - RTU frame replace	6/8/2021	S/L	10	6,662	666	888	666	1,554	5,108
LI	Perfetto Cons- soffit materia	7/28/2021	S/L	10	1,152	115	144	115	259	894
LI	Perfetto Cons - soffit repair	7/28/2021	S/L	10	25,109	2,511	3,139	2,511	5,650	19,459
LI	Emcor Svc - Compressor	6/25/2021	S/L	10	2,380	238	278	238	516	1,864
LI	Emcor - RTU Trane replace	8/23/2021	S/L	10	15,546	1,555	1,814	1,555	3,369	12,177
2021 Disposals										
	Disposal of Prior Period Assets				(6,721)	-	(6,721)		(6,721)	-
2022 Additions										
LI	T. Ruddy - Rakeboards	10/2/2021	S/L	15	1,051	70	70	70	140	911
LI	Nardi Masonry - Drainage	10/27/2021	S/L	15	16,378	1,092	1,092	1,092	2,184	14,194
LI	L&W Supply - Ceiling Tiles	11/9/2021	S/L	8	1,164	133	133	145	278	886
LI	Emcor - Hot Water Heater	11/23/2021	S/L	10	5,247	481	481	525	1,006	4,241
LI	Plumbing bathroom renovations	12/1/2021	S/L	20	9,741	406	406	487	893	8,848
LI	Plumbing Sink and check valves	3/2/2022	S/L	20	1,299	38	38	65	103	1,196
LI	Replace 9' off rotted fascia	3/24/2022	S/L	3	1,893	368	368	399	631	894
LI	Ceiling Tile	4/4/2022	S/L	5	3,088	309	309	618	927	2,161
LI	Oak Prefinished Doors	6/2/2022	S/L	15	2,808	62	62	187	249	2,558
LI	Furniture specification binder	7/31/2022	S/L	3	19,500	1,625	1,625	6,500	8,125	11,375
LI	Roof	7/31/2022	S/L	10	17,550	439	439	1,755	2,194	15,356
LI	Mini Split Repair parts	7/31/2022	S/L	10	6,955	174	174	605	869	6,086
LI	Rooms' improvements	7/31/2022	S/L	25	840,160	8,402	8,402	33,606	42,008	798,153
LI	Project Drawings	7/31/2022	S/L	3	5,000	417	417	1,667	2,084	2,916
LI	Ceiling Tiles	7/31/2022	S/L	8	2,573	81	81	322	403	2,171
LI	2 digital finishes sample boar	7/31/2022	S/L	3	1,595	133	133	532	665	930
LI	Ceiling Tiles Install	9/20/2022	S/L	5	1,133	19	19	227	246	887
LI	Boiler Heating pump/Repipe	9/22/2022	S/L	10	8,477	71	71	848	919	7,558
LI	1st floor Split system-Final	9/22/2022	S/L	10	18,206	152	152	1,821	1,973	16,234
LI	2nd Fl. Split Syst -Full Pay	9/30/2022	S/L	10	49,144	410	410	4,914	5,324	43,821
2023 Additions										
LI	Slope Planting	10/1/2022	S/L	10	6,073	-	-	607	607	5,466
LI	Glycol Piping Valve replacement	10/13/2022	S/L	20	8,036	-	-	402	402	7,634
LI	Replace 6 Hydraulic gas valve	11/30/2022	S/L	15	7,211	-	-	441	441	6,770
LI	Parts for leaking pipes	12/23/2022	S/L	10	9,284	-	-	773	773	8,510
LI	Parts for leaking pipes	12/31/2022	S/L	10	8,227	-	-	728	728	7,999
LI	Install New Carpet	3/31/2023	S/L	10	3,509	-	-	205	205	3,304
LI	Renew handrails	3/31/2023	S/L	10	4,027	-	-	235	235	3,792
LI	PK3 & 7 Replacement	5/31/2023	S/L	10	12,471	-	-	520	520	11,951
LI	Rated Metal Door	7/31/2023	S/L	20	1,730	-	-	22	22	1,708
LI	Network Device/Routers	11/1/2022	S/L	5	65,153	-	-	11,945	11,945	53,208
LI	Network Cable/Device	11/1/2023	S/L	5	18,912	-	-	2,837	2,837	16,075
TOTAL LEASEHOLD IMPROVEMENTS					2,887,715	91,825	1,158,413	155,307	1,313,720	1,573,095
MOVABLE EQUIPMENT										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	984,209	26,390	867,473	23,253	890,727	93,482
2019 Additions										
MME	Cul Depot-Dispser	10/5/2018	S/L	5	3,091	618	2,472	618	3,090	1
MME	H&R-Pumps	10/10/2018	S/L	5	1,882	376	1,504	376	1,880	2
MME	Fire Prot Alarms-smoke detect	10/22/2018	S/L	5	1,556	311	1,244	311	1,555	1
MME	Part2 cordless phones	10/29/2018	S/L	5	1,372	274	1,096	274	1,370	2
MME	Granger-Power Pack	10/30/2018	S/L	5	1,645	329	1,316	329	1,645	0
MME	TriState-Hi Lo Bed	10/31/2018	S/L	5	956	191	764	191	955	1
MME	Star Delta- Pump Motor/Bearing	1/11/2019	S/L	5	1,745	349	1,396	349	1,745	0
MME	TriState - Hi Lo Bed	1/16/2019	S/L	5	956	191	764	191	955	1
MME	PC Connection-HIP Monitor	1/24/2019	S/L	5	1,025	205	820	205	1,025	(0)
MME	Kingsley Power-Control board	3/6/2019	S/L	5	1,772	354	1,416	354	1,770	2
MME	Daniel's Equip-UMac Washer	3/7/2019	S/L	5	5,943	1,189	4,756	1,187	5,943	(0)
MME	Cul Depot-Ice Water Dispenser	3/8/2019	S/L	5	6,552	1,310	5,240	1,310	6,550	2
MME	PC Connection	4/8/2019	S/L	5	1,123	225	900	225	1,123	0
MME	Culinary Depot-Covn Oven	7/16/2019	S/L	5	11,847	2,369	9,476	2,369	11,845	2
MME	IT Savvy - APC Smart 1500	8/5/2019	S/L	5	1,619	324	1,296	323	1,619	0
MME	IT Savvy - HPE Aruba 2530	8/21/2019	S/L	5	1,632	326	1,304	326	1,630	2
MME	McKesson-Electric Bed	9/27/2019	S/L	5	1,297	259	1,036	259	1,295	2
2020 Additions										
MME	PC Connection	10/22/2019	S/L	5	1,663	333	999	333	1,332	331
MME	McKesson - Scale	10/27/2019	S/L	5	756	151	453	151	604	152
MME	IT Savvy-APC Smart	11/4/2019	S/L	5	883	177	531	177	708	175
MME	Cul Depot - Ice Bin	11/5/2019	S/L	5	1,018	204	612	204	816	202
MME	Daniel's Equip-UMac dryer	11/19/2019	S/L	5	5,943	1,189	3,567	1,189	4,756	1,187
MME	PC Connection	12/19/2019	S/L	5	972	194	582	194	776	196
MME	Cul Depot - Ice Maker	12/26/2019	S/L	5	6,024	1,205	3,615	1,205	4,820	1,204
MME	TriState - Digital Chair Scale	1/23/2020	S/L	5	1,235	247	741	247	988	247
MME	Culinary Depot -									

Milford Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
MME	McKesson-Electric bed	5/28/2020	S/L	5	1,345	269	807	269	1,076	269
MME	SmartCare-Warewash Booster	6/5/2020	S/L	5	1,120	224	672	224	896	224
MME	SmartCare-walk in cooler	7/7/2020	S/L	15	10,271	685	2,055	685	2,740	7,531
MME	Home Depot-Port Rm AC	7/24/2020	S/L	5	764	153	459	153	612	152
MME	Cul Depot - Salvajor Dispenser	7/29/2020	S/L	5	1,884	377	1,131	377	1,508	376
MME	Cul Depot-Refrigerator	9/17/2020	S/L	5	3,920	784	2,352	784	3,136	784
MME	PC Connection-Optiflex 3070	10/1/2020	S/L	3	1,092	364	698	364	1,062	30
MME	H&R-Mattress	10/16/2020	S/L	5	1,223	245	469	245	714	509
MME	DigiCard - ID printer	1/19/2021	S/L	5	1,521	304	481	304	785	735
MME	Manhattan Tech-Laptop	4/12/2021	S/L	3	1,012	337	506	337	843	170
MME	Manhattan Tech-All in One	4/13/2021	S/L	3	2,574	858	1,287	858	2,145	429
MME	McKesson-Monitor BP Spot	4/14/2021	S/L	5	2,099	420	630	420	1,050	1,049
MME	TriState-Wheelchair Scale	4/8/2021	S/L	10	1,328	133	199	133	332	996
MME	Manhattan Tech-3	5/24/2021	S/L	3	1,050	350	496	350	846	204
MME	Direct Supply-Smartcare Trio	5/28/2021	S/L	8	4,305	538	762	538	1,300	3,065
MME	Manhattan Tech - Dell	5/28/2021	S/L	3	1,128	376	533	376	909	220
MME	Tri State - Wheelchair scale	5/6/2021	S/L	10	1,498	150	212	150	362	1,136
MME	Manhattan Tech-Dell	7/7/2021	S/L	3	1,199	400	500	400	900	299
MME	Emcor - Spot Coolers	7/16/2021	S/L	5	4,977	995	1,244	995	2,239	2,738
MME	Manhattan Tech - Dell	7/16/2021	S/L	3	1,116	379	474	379	853	283
MME	Manhattan Tech-Dell Monitor	6/7/2021	S/L	3	1,213	404	539	404	943	270
MME	Manhattan Tech - Dell	7/19/2021	S/L	3	1,367	456	570	456	1,026	341
MME	Manhattan Tech-Dell Monitor	6/30/2021	S/L	3	1,191	397	529	397	926	265
MME	SmartCare-steamster motor	8/10/2021	S/L	5	1,794	359	419	359	778	1,016
MME	Manhattan Tech-Dell Laptop	8/26/2021	S/L	3	1,144	381	445	381	826	319
MME	Manhattan Tech-SW license	7/9/2021	S/L	3	8,083	2,694	3,143	2,694	5,837	2,246
MME	RainTech - Nurse Call System	7/26/2021	S/L	10	41,609	4,161	4,508	4,161	8,669	32,941
MME	Direct Supply - Tables Overbed	9/30/2021	S/L	15	5,400	360	390	360	750	4,650
MME	MTS Desktop	9/16/2021	S/L	3	1,285	428	464	428	892	394
MME	MTS - Desktop	9/15/2021	S/L	3	1,945	648	702	648	1,350	595
2022 Additions										
MME	Manhattan Tech - Laptop	10/6/2021	S/L	3	1,584	528	528	528	1,056	528
MME	Conveyor Toaster	10/11/2021	S/L	10	2,708	271	271	271	542	2,166
MME	Cabinets (1 Draw, 3 Draws)	10/15/2021	S/L	15	42,524	2,835	2,835	2,835	5,670	36,854
MME	Manhattan Tech - Desktop	10/22/2021	S/L	5	1,260	252	252	252	504	756
MME	White/Cork Boards	10/29/2021	S/L	5	2,438	488	488	488	976	1,462
MME	Maxwell Thomas Chairs	11/22/2021	S/L	10	17,946	1,795	1,795	1,795	3,590	14,356
MME	MTS Laptop	11/24/2021	S/L	3	1,196	399	399	399	798	398
MME	Tristate - Chair Scale	11/30/2021	S/L	10	1,270	127	127	127	254	1,016
MME	Desktop	12/21/2021	S/L	3	1,292	431	431	431	862	430
MME	Common Area Furniture	1/20/2022	S/L	10	71,999	7,200	7,200	7,200	14,400	57,599
MME	Maxwell T. Occasional Chair	1/21/2022	S/L	10	4,722	472	472	472	944	3,778
MME	Wall Ars & Signs	2/1/2022	S/L	5	22,843	4,569	4,569	4,569	9,138	13,705
MME	Bed Electric	2/2/2022	S/L	12	2,433	203	203	203	406	2,027
MME	Power-File Carpet Extractor	2/28/2022	S/L	3	1,468	489	489	489	978	490
MME	Nurse Visual Call system	3/1/2022	S/L	10	41,609	4,161	4,161	4,161	8,322	33,287
MME	Dryer Vent	3/11/2022	S/L	10	5,337	534	534	534	1,068	4,269
MME	Bed frame	3/15/2022	S/L	10	1,242	124	124	124	248	994
MME	Bed Frame	3/15/2022	S/L	10	1,225	123	123	123	246	979
MME	1/2 Hp Motor-Install	3/23/2022	S/L	3	2,190	730	730	730	1,460	730
MME	Neg air fan/scrub-Large x 39	4/1/2022	S/L	5	8,494	1,699	1,699	1,699	3,398	5,096
MME	Range /Refrigerator	4/6/2022	S/L	10	2,270	227	227	227	454	1,816
MME	Desktop and Monitor	4/15/2022	S/L	3	1,318	439	439	439	878	440
MME	Seal Bearing for PUMP	4/15/2022	S/L	10	1,910	191	191	191	382	1,528
MME	Dell Desktop and Monitor	4/28/2022	S/L	3	1,326	442	442	442	884	442
MME	Dryer Vent Replacement	5/1/2022	S/L	15	13,244	883	883	883	1,766	11,478
MME	Dryer 75LB	5/27/2022	S/L	10	7,053	705	705	705	1,410	5,643
MME	Dell Latitude Laptop	6/8/2022	S/L	3	1,192	397	397	397	794	398
MME	Carpet Extractor	6/9/2022	S/L	7	5,503	786	786	786	1,572	3,931
MME	Dell OptiPlex Desktop	6/9/2022	S/L	3	1,328	443	443	443	886	442
MME	Kangaroo " E Pump (feeding)"	7/28/2022	S/L	10	1,018	102	102	102	204	814
MME	A/C Split System (deposit)	8/1/2022	S/L	5	7,803	1,561	1,561	1,561	3,122	4,681
MME	Food Blender	8/1/2022	S/L	10	1,495	149	149	149	298	1,197
MME	Dell OptiPlex Desktop	8/2/2022	S/L	3	1,327	442	442	442	884	443
MME	HP Chevsok	8/10/2022	S/L	3	2,451	817	817	817	1,634	817
MME	Blood Pressure Monitor & Temp	8/18/2022	S/L	6	2,101	350	350	350	700	1,401
MME	Meat Slicer	8/22/2022	S/L	10	6,783	678	678	678	1,356	5,427
MME	Dell Latitude Laptop	8/30/2022	S/L	3	1,201	400	400	400	800	401
MME	Common Room Signs	9/1/2022	S/L	5	5,488	1,098	1,098	1,098	2,196	3,292
2023 Additions										
MME	Dell OptiPlex Desktop/LG QHD	10/3/2022	S/L	5	1,364	-	-	273	273	1,091
MME	Electric Bed	10/6/2022	S/L	12	1,741	-	-	145	145	1,596
MME	Bladder Scanner Sunal	11/1/2022	S/L	7	4,344	-	-	569	569	3,775
MME	Maxwell Thomas Table	11/1/2022	S/L	15	3,656	-	-	224	224	3,432
MME	Heavy Duty Floor Machine	11/10/2022	S/L	5	1,254	-	-	230	230	1,024
MME	Touched screen tablet	11/30/2022	S/L	3	1,170	-	-	358	358	812
MME	Touched screen tablet	11/30/2022	S/L	3	1,203	-	-	368	368	836
MME	NPWT Wound Pump	12/1/2022	S/L	10	1,493	-	-	124	124	1,369
MME	Slate Check on Temp Device	12/27/2022	S/L	5	5,030	-	-	838	838	4,192
MME	Ice Machine/CT Board & pump	1/5/2023	S/L	10	2,139	-	-	161	161	1,979
MME	Prime Care Electric Bed-Cherry	2/21/2023	S/L	12	1,196	-	-	67	67	1,130
MME	Blower Motor/Blower Wheel	3/21/2023	S/L	10	1,274	-	-	74	74	1,200
MME	Arm Filters for Heating System	3/21/2023	S/L	10	2,522	-	-	147	147	2,375
MME	BP Monitor/Temperature	3/28/2023	S/L	8	2,092	-	-	152	152	1,940
MME	BP Monitor/Temperature	3/30/2023	S/L	8	2,102	-	-	153	153	1,948
MME	Dell OptiPlex Desktop	4/1/2023	S/L	3	2,687	-	-	448	448	2,239
MME	Signa Relief APM System (BED)	4/12/2023	S/L	5	1,207	-	-	121	121	1,087
MME	Signa APM Bed System	4/12/2023	S/L	5	1,207	-	-	121	121	1,087
MME	Urinac Dye 75LB	4/24/2023	S/L	10	8,178	-	-	409	409	7,769
MME	Lift Patient Power	4/27/2023	S/L	10	2,869	-	-	144	144	2,726
MME	Dell Business Latitude Laptop	5/31/2023	S/L	3	1,201	-	-	167	167	1,034
MME	Meridian Ice & Water Dispenser	5/31/2023	S/L	10	10,571	-	-	440	440	10,131
MME	Dell Business Laptop	6/30/2023	S/L	3	1,244	-	-	138	138	1,105
MME	FIRE DAMPER	6/30/2023	S/L	5	2,670	-	-	178	178	2,492
MME	Dell Business Desktop	6/30/2023	S/L	5	1,380	-	-	92	92	1,288
MME	Sales Tax on Asset #1062	6/30/2023	S/L	5	1,087	-	-	72	72	1,014
MME	HP CHROMEBOOK	7/31/2023	S/L	3	1,631	-	-	136	136	1,495
MME	ICE & WATER DISPENSER	7/31/2023	S/L	10	9,079	-	-	227	227	8,852
MME	BLOER MOTORS	8/31/2023	S/L	5	2,760	-	-	92	92	2,668
MME	20 Whitaker Smart Care TRIO*	8/31/2023	S/L	5	4,575	-	-	153	153	4,423
MME	Boiler/Heater Repaire	8/31/2023	S/L	10	4,981	-	-	83	83	4,898
MME	HP CHROMEBOOK	8/31/2023	S/L	3	1,631	-	-	91	91	1,540
MME	Manual Roller Shade	9/30/2023	S/L	10	1,011	-	-	8	8	1,003
MME	AC MOTOR	9/30/2023	S/L	10	4,068	-	-	34	34	4,034
MME	Dell Latitude Laptop	9/30/2023	S/L	3	1,243	-	-	35	35	1,208
MME	Dell OptiPlex Desktop	9/30/2023	S/L	5	1,369	-	-	23	23	1,346
TOTAL MOVABLE EQUIPMENT					1,567,628	97,182	985,757	101,133	1,086,890	480,738
TOTAL ASSETS PER CR SCHEDULE					4,455,343	189,007	2,144,170	256,440	2,400,610	2,054,733
TOTAL ASSETS PER TRIAL BALANCE					4,455,343	256,440	2,398,094	256,440	2,398,094	2,057,249
ROUNDING VARIANCE					(0)	(67,433)	(253,924)	0	2,516	(2,516)

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

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage		59,396		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		07/29/04		
c. Interest Rate for the Cost Year		6.39%		
d. Term of Mortgage (number of years)		40		
e. Amount of Principal Borrowed		9,387,600		
f. Principal balance outstanding as of 9/30/2023		8,926,645		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Milford Health Care Center, Inc.		1056-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended				Page	of	
Milford Health Care Center, Inc.		1056-C		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest				\$	13,104	13,104				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	13,104	13,104				
14. Insurance										
a. Insurance on Property (buildings only)				\$	26,858	76,363	(49,505)			
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) Liability / Crime Insurance				\$	61,411	61,411				
14d. Total Insurance Expenditures (14a + b + c)				\$	88,269	137,774	(49,505)			
15. Total All Expenditures (A-13 thru C-14)				\$	15,889,768	18,324,732	(2,434,964)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,432,155	12,432,155			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,511,343)	(4,511,343)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 4,862,594	4,862,594			
b. Medicare Room and Board Contractual Allowance **	\$ (4,157,806)	(4,157,806)			
4. a. Private-Pay Residents and Other	\$ 5,467,445	5,467,445			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,289,200)	(1,289,200)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 691,834	691,834			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (715,106)	(715,106)			
c. Prescription Drugs - Non-Medicare	\$ 638,985	638,985			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (709,303)	(709,303)			
2. a. Medical Supplies - Medicare	\$ 21,499	21,499			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (21,499)	(21,499)			
c. Medical Supplies - Non-Medicare	\$ 5,020	5,020			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 714,404	714,404			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 181,227	181,227			
c. Physical Therapy - Non-Medicare	\$ 520,991	520,991			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (393,916)	(393,916)			
4. a. Speech Therapy - Medicare	\$ 281,167	281,167			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 142,619	142,619			
c. Speech Therapy - Non-Medicare	\$ 193,342	193,342			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (130,943)	(130,943)			
5. a. Occupational Therapy - Medicare	\$ 941,229	941,229			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (52,342)	(52,342)			
c. Occupational Therapy - Non-Medicare	\$ 691,233	691,233			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (564,632)	(564,632)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 3,395,838	3,395,838			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 806,913	806,913			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 19,442,405	19,442,405			
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>)	\$ 8,702	8,702			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 57,166	57,166			
V. Total Other Revenue (1 thru 8)	\$ 65,868	65,868			
VI. Total All Revenue (III+V)	\$ 19,508,273	19,508,273			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Milford	\$ 1,231,924		
30 II 6a	Medicare A Nsng Comp Contra-Milford	2,015,311		
30 II 6a	Medicare Pt A Ambulance-Milford	538		
30 II 6a	Medicare Pt A IV Therapy-Milford	31,106		
30 II 6a	Medicare Pt A Lab-Milford	75,136		
30 II 6a	Medicare Pt A X-Milford	43,716		
30 II 6a	Medicare Pt B Prior Period-Milford	(1,893)		
Total Other Resident Revenue - Medicare		\$ 3,395,838	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Medicaid IV Therapy-Milford	\$ 4,208		
30 II 6b	Medicaid Lab-Milford	1,251		
30 II 6b	Medicare Pt A Settlement-Milford	24,024		
30 II 6b	Comm Ins IV Therapy-Milford	25,983		
30 II 6b	Comm Ins Lab-Milford	806		
30 II 6b	Mgd Medicare NTA Contra-Milford	179,310		
30 II 6b	Mgd Medicare Nsng Comp Contra-Milford	264,605		
30 II 6b	Mgd Medicare Chargeable Medical Supplies-Milford	325		
30 II 6b	Mgd Medicare Chargeable Med Supp Contra-Milford	(325)		
30 II 6b	Mgd Medicare IV Therapy-Milford	45,890		
30 II 6b	Mgd Medicare Lab-Milford	35,537		
30 II 6b	Mgd Medicare X-Milford	22,302		
30 II 6b	Mgd Medicare Flu/Pneumonia-Milford	7,595		
30 II 6b	Mgd Medicare Prior Period-Milford	(17,713)		
30 II 6b	Patient Revenue Capitation -Milford	213,115		
Total Other Resident Revenue		\$ 806,913	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Money Market Account	606,447	\$ 7,090		
30 IV 5	Various Interest on Payors / Reserve	N/A	1,612		
Total Interest Income			\$ 8,702	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 16a)	\$ 31,301		
30 IV 8	Medical Records Revenue (Disallowed on Pg 16a)	871		
30 IV 8	Reversal of PY Expenses (No CY Expense)	24,994		
Total Other Revenue		\$ 57,166	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	821,609
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,950,022
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	3,572,262
4. Inventories			\$	74,003
5. Prepaid Expenses			\$	335,652
a. _____				
b. _____				
c. _____				
d. See Schedule		335,652		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	308,385
Mortgage Escrow-Milford		308,385		

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,061,933
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost	2,887,714	\$	1,573,994
	Accum. Depreciation	1,313,720	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	1,567,630	\$	480,740
	Accum. Depreciation	1,086,890	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	2,514
F/S vs C/R NBV		2,516		
See Schedule		(2)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,057,249

* 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-Milford	\$ 20,592
31	A5	Prepaid Gen. Ins-Milford	44,193
31	A5	Prepaid Expense Other-Milford	39,422
31	A5	Prepaid Real Estate Taxes-Milford	35,216
31	A5	Prepaid Personal Property Taxes-Milford	3,861
31	A5	Prepaid Corp Taxes-Milford	173,051
31	A5	Prepaid Mgmt Assets-Milford	19,317
Total Prepaid Expenses			\$ 335,652

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

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

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

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ (2)
Total Other Other Fixed Assets (Itemize)			\$ (2)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

Page Ref	Line Ref	Description	
34	B4	Operating Lease Liability - Current	208,322
34	B4	Operating Lease Liability - Noncurrent	5,336,002
34	B4	Due to Aging in Amer-Milford	2,629
Total Other Current Liabilities (Itemize)			\$ 5,546,953

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	9,119,182
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			\$	707,912
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	21,167		
	Accum. Depreciation	21,167	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	5,555,824
	Security Deposits-Milford	11,500		
	Operating Lease Right of Use Assets	5,544,324		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	6,263,736
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	15,382,918

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.		1056-C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	700,954
2. Notes Payable (<i>itemize</i>)				\$	81,531
Notes/Loans Payable S/T-Milford					81,531
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	17,977
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	17,977		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	527,251
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>)				\$	786,660
Unclaimed ADP checks-Milford		4,745	Accrued Pension-Milford	394,760	
Patients Fund-Milford		42,607	Accrued Worker's Comp-	102,353	
Sec Deposit Private Patient-Milford		15,033	CT PET Tax Accrued Exj	10,909	
Accrued Expenses-Milford		216,253	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,114,373

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,114,373	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 8,376	
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT	8,376			
2. Mortgages Payable				\$ 222,285	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 3,240,398	
Name and Address of Lender	Amount	Loan Date			
Due to Realty / related / HMS	3,240,398				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 5,546,953	

See Schedule				5,546,953	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 9,018,012	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 11,132,385	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,065,992
6. Gain or Loss for Period			\$	1,183,541
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	4,250,533
C. Total Reserves and Net Worth			\$	4,250,533
D. Total Liabilities, Reserves, and Net Worth			\$	15,382,918

H. Changes in Total Net Worth

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	3,574,751
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	19,508,273
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	18,324,732
D. Net Income or Deficit			\$	1,183,541
E. Balance			\$	4,758,292
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Prior Period Adjustments				(507,759)
F-3. Total Additions			\$	(507,759)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	4,250,533
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Benjamin Goodman		Phone Number 516-705-4842		
Contact Email Address bgoodman@nathealthcare.com				



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Milford Health Care Center, Inc. for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Milford Health Care Center, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 14, 2024



Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

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

Facility Name Milford Health Care Center, Inc.

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

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

Explanation: _____

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

Explanation: _____

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

Explanation: _____

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
101005-0107-00-000-0	Cash Operating-Milford	162,686.00			162,686.00	285,411.00
102000-0107-00-000-0	Cash - Payroll-Milford	7,269.00			7,269.00	9,191.00
104020-0107-00-000-0	Cash - Savings 2-Milford	606,447.00			606,447.00	902,800.00
105000-0107-00-000-0	Cash - Savings Patients-Milford	42,607.00			42,607.00	37,412.00
106000-0107-00-000-0	Petty Cash-Milford	2,000.00			2,000.00	2,000.00
106100-0107-00-000-0	Petty Cash - Resident Funds-Milford	600.00			600.00	600.00
107000-0107-00-000-0	Resident Refunds-Milford	0.00			0.00	862.00
110000-0107-00-000-0	Accounts Receivable-Milford	200,629.00			200,629.00	126,992.00
111000-0107-00-000-0	A/R Private-Milford	158,130.00			158,130.00	205,450.00
111200-0107-00-000-0	A/R Comm Ins-Milford	289,758.00			289,758.00	280,342.00
111300-0107-00-000-0	AR Hospice-Milford	41,859.00			41,859.00	34,070.00
111400-0107-00-000-0	A/R Mgd Medicare-Milford	373,426.00			373,426.00	190,691.00
112000-0107-00-000-0	A/R Medicare Pt A-Milford	517,137.00			517,137.00	634,700.00
112500-0107-00-000-0	A/R Medicare Pt B-Milford	6,533.00			6,533.00	9,163.00
113000-0107-00-000-0	A/R Medicaid-Milford	866,295.00			866,295.00	649,070.00
114000-0107-00-000-0	A/R Patient Ptcipation-Milford	(7,693.00)			(7,693.00)	32,976.00
116100-0107-00-000-0	Medicare Colns Bad Debt-Milford	24,024.00			24,024.00	0.00
116200-0107-00-000-0	Allowance for Doubtful Accounts-Milford	(520,076.00)			(520,076.00)	(561,282.00)
121400-0107-00-000-0	Prepaid Workers Comp-Milford	20,592.00			20,592.00	21,312.00
122200-0107-00-000-0	Prepaid Gen. Ins-Milford	44,193.00			44,193.00	58,807.00
129000-0107-00-000-0	Prepaid Expense Other-Milford	39,422.00			39,422.00	22,225.00
129100-0107-00-000-0	Prepaid Real Estate Taxes-Milford	35,216.00			35,216.00	34,530.00
129110-0107-00-000-0	Prepaid Personal Property Taxes-Milford	3,861.00			3,861.00	2,712.00
129200-0107-00-000-0	Prepaid Corp Taxes-Milford	173,051.00			173,051.00	173,051.00
129300-0107-00-000-0	Prepaid Mgmt Assets-Milford	19,317.00			19,317.00	13,703.00
129900-0107-00-000-0	CT PET Deferred Tax-Milford	0.00			0.00	74,777.00
130000-0107-00-000-0	Inventory-Milford	74,003.00			74,003.00	88,227.00
141600-0107-00-000-0	Due from Related-Milford	3,572,262.00			3,572,262.00	2,746,545.00
142400-0107-00-000-0	Mortgage Escrow-Milford	308,385.00			308,385.00	222,947.00
143000-0107-00-000-0	Reserve for Replacement-Milford	707,912.00			707,912.00	646,504.00
145000-0107-00-000-0	Security Deposits-Milford	11,500.00			11,500.00	11,500.00
154000-0107-00-000-0	Lease hold Improvements-Milford	2,797,453.00		84,065.00	2,881,518.00	2,736,387.00
154100-0107-00-000-0	Leasehold Improvement Mgmt-Milford	6,197.00			6,197.00	6,197.00
156000-0107-00-000-0	Major Movable Equip-Milford	1,637,521.00		(84,065.00)	1,553,456.00	1,454,227.00
156100-0107-00-000-0	Moveable Equip Mgmt-Milford	14,172.00			14,172.00	14,172.00
158000-0107-00-000-0	Organizational Costs-Milford	21,167.00			21,167.00	21,167.00
159000-0107-00-000-0	Operating Lease Right of Use Assets	5,544,324.00			5,544,324.00	0.00
164000-0107-00-000-0	Accum Depr LHI-Milford	(1,294,429.00)			(1,294,429.00)	(1,153,904.00)
164100-0107-00-000-0	Accum Amort LHI Mgmt-Milford	(6,197.00)			(6,197.00)	(6,197.00)
166000-0107-00-000-0	Accum Depr MME-Milford	(1,083,296.00)			(1,083,296.00)	(967,381.00)
166100-0107-00-000-0	Accum Dep Moveable Equip Mgmt-Milford	(14,172.00)			(14,172.00)	(14,172.00)
168000-0107-00-000-0	Accum Amort Organaz Costs-Milford	(21,167.00)			(21,167.00)	(21,167.00)
210000-0107-00-000-0	Accounts Payable-Milford	(700,954.00)			(700,954.00)	(676,506.00)
211006-0107-00-000-0	Notes/Loans Payable S/T-Milford	(81,531.00)			(81,531.00)	(79,124.00)
211106-0107-00-000-0	Notes/Loans Payable L/T-Milford	(222,285.00)			(222,285.00)	(303,815.00)
211401-0107-00-000-0	Equipment Obligation ST 1-Milford	(17,977.00)			(17,977.00)	(17,036.00)
211411-0107-00-000-0	Equipment Obligation LT 1-Milford	(8,376.00)			(8,376.00)	(26,353.00)
220200-0107-00-000-0	Unclaimed ADP checks-Milford	(4,745.00)			(4,745.00)	(3,482.00)
221400-0107-00-000-0	Due to Realty-Milford	(2,336,502.00)			(2,336,502.00)	(2,356,468.00)
221800-0107-00-000-0	Due to HMS-Milford	(112,265.00)			(112,265.00)	(92,091.00)
226200-0107-00-000-0	Patients Fund-Milford	(42,607.00)			(42,607.00)	(37,412.00)
227000-0107-00-000-0	Sec Deposit Private Patient-Milford	(15,033.00)			(15,033.00)	(15,033.00)
231100-0107-00-000-0	Operating Lease Liability - Current	(208,322.00)			(208,322.00)	0.00
231200-0107-00-000-0	Operating Lease Liability - Noncurrent	(5,336,002.00)			(5,336,002.00)	0.00
250000-0107-00-000-0	Accrued Expenses-Milford	(216,253.00)			(216,253.00)	(183,852.00)
250020-0107-00-000-0	Accrued Pension-Milford	(394,760.00)			(394,760.00)	(230,695.00)
250030-0107-00-000-0	Accrued Worker's Comp-Milford	(102,353.00)			(102,353.00)	(76,998.00)
250100-0107-00-000-0	Accrued Payroll-Milford	(527,251.00)			(527,251.00)	(509,794.00)
254900-0107-00-000-0	CT PET Tax Accrued Expense-Milford	(10,909.00)			(10,909.00)	16,321.00
271000-0107-00-000-0	Due to Aging in Amer-Milford	(2,629.00)			(2,629.00)	0.00
271500-0107-00-000-0	Due to Related-Milford	(791,631.00)			(791,631.00)	(859,528.00)
280000-0107-00-000-0	Capital-Milford	1,304,956.00			1,304,956.00	1,304,956.00
280100-0107-00-000-0	Paid in Capital-Milford	(1,000.00)			(1,000.00)	(1,000.00)
280200-0107-00-000-0	Shareholders Undis Earn-Milford	(1,775,778.00)			(1,775,778.00)	(1,775,778.00)
286000-0107-00-000-0	Ptner Drawings-Milford	1,055,000.00			1,055,000.00	1,280,000.00
295000-0107-00-000-0	Retained Earnings-Milford	(3,650,170.00)			(3,650,170.00)	(3,317,324.00)
303100-0107-00-000-0	Hospice Revenue-Milford	(358,400.00)			(358,400.00)	(390,180.00)
303700-0107-00-000-0	Hospice C/A-Milford	126,751.00			126,751.00	154,397.00
304100-0107-00-000-0	Hospice Pharmacy-Milford	(526.00)			(526.00)	(96.00)
304105-0107-00-000-0	Hospice Pharmacy Contra-Milford	526.00			526.00	96.00
304300-0107-00-000-0	Hospice PT-Milford	(64.00)			(64.00)	(79.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
304305-0107-00-000-0	Hospice PT Contra-Milford	32.00			32.00	79.00
304400-0107-00-000-0	Hospice ST-Milford	(2,006.00)			(2,006.00)	(1,857.00)
304405-0107-00-000-0	Hospice ST Contra-Milford	1,003.00			1,003.00	0.00
311000-0107-00-000-0	Medicaid Room & Board-Milford	(12,432,155.00)			(12,432,155.00)	(11,733,180.00)
311005-0107-00-000-0	Medicaid Room & Board Contra-Milford	4,510,092.00			4,510,092.00	4,548,783.00
313005-0107-00-000-0	Medicaid Contra Other-Milford	1,251.00			1,251.00	457.00
314100-0107-00-000-0	Medicaid Pharmacy-Milford	(122,759.00)			(122,759.00)	(54,576.00)
314105-0107-00-000-0	Medicaid Pharmacy Contra-Milford	126,968.00			126,968.00	54,889.00
314300-0107-00-000-0	Medicaid PT-Milford	(11,915.00)			(11,915.00)	(22,009.00)
314305-0107-00-000-0	Medicaid PT Contra-Milford	11,915.00			11,915.00	22,009.00
314400-0107-00-000-0	Medicaid ST-Milford	(14,699.00)			(14,699.00)	(7,257.00)
314405-0107-00-000-0	Medicaid ST Contra-Milford	14,699.00			14,699.00	7,257.00
314500-0107-00-000-0	Medicaid IV Therapy-Milford	(4,208.00)			(4,208.00)	(313.00)
314600-0107-00-000-0	Medicaid Lab-Milford	(1,251.00)			(1,251.00)	(457.00)
314800-0107-00-000-0	Medicaid OT-Milford	(28,009.00)			(28,009.00)	(23,164.00)
314805-0107-00-000-0	Medicaid OT Contra-Milford	28,009.00			28,009.00	23,164.00
321000-0107-00-000-0	Medicare Pt A Room & Board-Milford	(4,862,594.00)			(4,862,594.00)	(4,180,430.00)
321005-0107-00-000-0	Medicare Pt A R and B Contra-Milford	3,929,010.00			3,929,010.00	3,369,253.00
321006-0107-00-000-0	Medicare A PT Contra-Milford	(880,140.00)			(880,140.00)	(792,106.00)
321007-0107-00-000-0	Medicare A OT Contra-Milford	(818,554.00)			(818,554.00)	(735,247.00)
321008-0107-00-000-0	Medicare A ST Contra-Milford	(402,251.00)			(402,251.00)	(347,374.00)
321009-0107-00-000-0	Medicare A NTA Contra-Milford	(1,231,924.00)			(1,231,924.00)	(1,165,722.00)
321010-0107-00-000-0	Medicare A Nsgng Comp Contra-Milford	(2,015,311.00)			(2,015,311.00)	(1,782,084.00)
323005-0107-00-000-0	Medicare Pt A Contra Other-Milford	119,391.00			119,391.00	133,666.00
324000-0107-00-000-0	Medicare Pt A Ambulance-Milford	(538.00)			(538.00)	0.00
324100-0107-00-000-0	Medicare Pt A Pharmacy-Milford	(684,001.00)			(684,001.00)	(717,087.00)
324105-0107-00-000-0	Medicare Pt A Pharmacy Contra-Milford	715,106.00			715,106.00	789,590.00
324200-0107-00-000-0	MCR Pt A Chargeable Med Supp-Milford	(21,499.00)			(21,499.00)	(42,471.00)
324205-0107-00-000-0	MCR Pt A Charge Med Supp Contra-Milford	21,499.00			21,499.00	42,471.00
324300-0107-00-000-0	Medicare Pt A PT-Milford	(675,884.00)			(675,884.00)	(405,254.00)
324305-0107-00-000-0	Medicare Pt A PT Contra-Milford	675,884.00			675,884.00	405,254.00
324400-0107-00-000-0	Medicare Pt A ST-Milford	(237,890.00)			(237,890.00)	(115,643.00)
324405-0107-00-000-0	Medicare Pt A ST Contra-Milford	237,890.00			237,890.00	115,643.00
324500-0107-00-000-0	Medicare Pt A IV Therapy-Milford	(31,106.00)			(31,106.00)	(72,503.00)
324600-0107-00-000-0	Medicare Pt A Lab-Milford	(75,136.00)			(75,136.00)	(90,107.00)
324800-0107-00-000-0	Medicare Pt A OT-Milford	(765,550.00)			(765,550.00)	(444,269.00)
324805-0107-00-000-0	Medicare Pt A OT Contra-Milford	765,550.00			765,550.00	444,269.00
325000-0107-00-000-0	Medicare Pt A X-Milford	(43,716.00)			(43,716.00)	(43,559.00)
325700-0107-00-000-0	Medicare Pt A Flu/Pneumonia-Milford	0.00			0.00	48.00
328000-0107-00-000-0	Medicare Pt A Sequestration-Milford	109,405.00			109,405.00	44,176.00
329000-0107-00-000-0	Medicare Pt A Settlement-Milford	(24,024.00)			(24,024.00)	0.00
334300-0107-00-000-0	Medicare Pt B PT-Milford	(38,520.00)			(38,520.00)	(51,362.00)
334305-0107-00-000-0	Medicare Pt B PT Contra-Milford	23,029.00			23,029.00	15,670.00
334400-0107-00-000-0	Medicare Pt B ST-Milford	(43,277.00)			(43,277.00)	(12,572.00)
334405-0107-00-000-0	Medicare Pt B ST Contra-Milford	21,742.00			21,742.00	1,416.00
334800-0107-00-000-0	Medicare Pt B OT-Milford	(175,679.00)			(175,679.00)	(39,900.00)
334805-0107-00-000-0	Medicare Pt B OT Contra-Milford	105,346.00			105,346.00	15,724.00
335700-0107-00-000-0	Medicare Pt B Flu/Pneumonia-Milford	(7,833.00)			(7,833.00)	(1,998.00)
337305-0107-00-000-0	Mgd Medicare Pt B PT Contra-Milford	0.00			0.00	(126.00)
338000-0107-00-000-0	Medicare Pt B Prior Period-Milford	1,893.00			1,893.00	445.00
341000-0107-00-000-0	Private Room & Board-Milford	(2,005,890.00)			(2,005,890.00)	(1,458,625.00)
341005-0107-00-000-0	Private Room & Board Contra-Milford	93,943.00			93,943.00	2,089.00
344100-0107-00-000-0	Private Pharmacy-Milford	(972.00)			(972.00)	0.00
344105-0107-00-000-0	Private Pharmacy Contra-Milford	21.00			21.00	0.00
344200-0107-00-000-0	Private Chargeable Med Supp-Milford	0.00			0.00	(2,110.00)
344300-0107-00-000-0	Private PT-Milford	0.00			0.00	24.00
344800-0107-00-000-0	Private OT-Milford	0.00			0.00	(118.00)
345700-0107-00-000-0	Private Flu/Pneumonia-Milford	(65.00)			(65.00)	0.00
351000-0107-00-000-0	Comm Ins Room & Board-Milford	(441,165.00)			(441,165.00)	(390,900.00)
351005-0107-00-000-0	Comm Ins Room & Board Contra-Milford	37,126.00			37,126.00	67,759.00
353005-0107-00-000-0	Comm Ins Contra Other-Milford	806.00			806.00	15,289.00
354100-0107-00-000-0	Comm Ins Pharmacy-Milford	(76,560.00)			(76,560.00)	(65,585.00)
354105-0107-00-000-0	Comm Ins Pharmacy Contra-Milford	98,426.00			98,426.00	86,484.00
354300-0107-00-000-0	Comm Ins PT-Milford	(68,124.00)			(68,124.00)	(42,886.00)
354305-0107-00-000-0	Comm Ins PT Contra-Milford	68,124.00			68,124.00	42,886.00
354400-0107-00-000-0	Comm Ins ST-Milford	(14,727.00)			(14,727.00)	(15,592.00)
354405-0107-00-000-0	Comm Ins ST Contra-Milford	14,727.00			14,727.00	15,592.00
354500-0107-00-000-0	Comm Ins IV Therapy-Milford	(25,983.00)			(25,983.00)	(20,899.00)
354600-0107-00-000-0	Comm Ins Lab-Milford	(806.00)			(806.00)	(11,193.00)
354800-0107-00-000-0	Comm Ins OT-Milford	(82,235.00)			(82,235.00)	(51,267.00)
354805-0107-00-000-0	Comm Ins OT Contra-Milford	82,235.00			82,235.00	51,267.00
355000-0107-00-000-0	Comm Ins X-Milford	0.00			0.00	(4,096.00)
371000-0107-00-000-0	Mgd Medicare Room and Board-Milford	(2,661,990.00)			(2,661,990.00)	(2,864,890.00)
371005-0107-00-000-0	Mgd Medicare Room & Board Contra-Milford	967,715.00			967,715.00	888,406.00
371006-0107-00-000-0	Mgd Medicare PT Contra-Milford	(122,386.00)			(122,386.00)	(95,760.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
371007-0107-00-000-0	Mgd Medicare OT Contra-Milford	(114,407.00)			(114,407.00)	(89,106.00)
371008-0107-00-000-0	Mgd Medicare ST Contra-Milford	(54,276.00)			(54,276.00)	(39,749.00)
371009-0107-00-000-0	Mgd Medicare NTA Contra-Milford	(179,310.00)			(179,310.00)	(127,675.00)
371010-0107-00-000-0	Mgd Medicare Nsng Comp Contra-Milford	(264,605.00)			(264,605.00)	(189,972.00)
373005-0107-00-000-0	Mgd Medicare Contra Other-Milford	62,859.00			62,859.00	82,298.00
374100-0107-00-000-0	Mgd Medicare Pharmacy-Milford	(438,650.00)			(438,650.00)	(465,771.00)
374105-0107-00-000-0	Mgd Medicare Pharmacy Contra-Milford	483,909.00			483,909.00	534,463.00
374200-0107-00-000-0	Mgd Medicare Chargeable Medical Supplies-Milford	(325.00)			(325.00)	(11,284.00)
374205-0107-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Milford	325.00			325.00	11,284.00
374300-0107-00-000-0	Mgd Medicare PT-Milford	(387,404.00)			(387,404.00)	(296,391.00)
374305-0107-00-000-0	Mgd Medicare PT Contra-Milford	386,779.00			386,779.00	296,391.00
374400-0107-00-000-0	Mgd Medicare ST-Milford	(123,055.00)			(123,055.00)	(80,849.00)
374405-0107-00-000-0	Mgd Medicare ST Contra-Milford	123,055.00			123,055.00	80,849.00
374500-0107-00-000-0	Mgd Medicare IV Therapy-Milford	(45,890.00)			(45,890.00)	(68,692.00)
374600-0107-00-000-0	Mgd Medicare Lab-Milford	(35,537.00)			(35,537.00)	(55,351.00)
374800-0107-00-000-0	Mgd Medicare OT-Milford	(480,236.00)			(480,236.00)	(337,150.00)
374805-0107-00-000-0	Mgd Medicare OT Contra-Milford	480,236.00			480,236.00	337,150.00
374900-0107-00-000-0	Mgd Medicare Specialty Beds-Milford	(5,020.00)			(5,020.00)	(5,980.00)
375000-0107-00-000-0	Mgd Medicare X-Milford	(22,302.00)			(22,302.00)	(20,966.00)
375700-0107-00-000-0	Mgd Medicare Flu/Pneumonia-Milford	(7,595.00)			(7,595.00)	(2,372.00)
378000-0107-00-000-0	Mgd Medicare Prior Period-Milford	17,713.00			17,713.00	5,290.00
378100-0107-00-000-0	Medicare Mgd Care Pt B PT-Milford	(52,958.00)			(52,958.00)	(43,854.00)
378105-0107-00-000-0	Medicare Mgd Pt B PT Contra-Milford	48,926.00			48,926.00	17,588.00
378120-0107-00-000-0	Medicare Mgd Care Pt B ST-Milford	(38,855.00)			(38,855.00)	(30,375.00)
378125-0107-00-000-0	Medicare Mgd Pt B STContra-Milford	31,735.00			31,735.00	27,332.00
378130-0107-00-000-0	Medicare Mgd Care Pt B OT-Milford	(100,753.00)			(100,753.00)	(74,083.00)
378135-0107-00-000-0	Medicare Mgd Pt B OT Contra-Milford	88,559.00			88,559.00	58,803.00
381005-0107-00-000-0	Mgd Medicaid Room & Board Contra-Milford	0.00			0.00	(267.00)
389010-0107-00-000-0	Patient Revenue Capitation -Milford	(213,115.00)			(213,115.00)	(150,775.00)
391100-0107-00-000-0	Interest Income-Milford	(8,702.00)			(8,702.00)	(1,421.00)
391500-0107-00-000-0	Misc. Other Income-Milford	(31,301.00)			(31,301.00)	(89,098.00)
391600-0107-00-000-0	Transcription Income-Milford	(871.00)			(871.00)	(1,275.00)
391900-0107-00-000-0	Long- Term CT PET Tax Income-Milford- -	74,777.00			74,777.00	(10,003.00)
400000-0107-01-073-0	Salary-Milford-Operator-Owner-	24,429.00			24,429.00	24,429.00
400000-0107-03-007-0	Salary-Milford-Administration-Administrative Ass-	123,627.00			123,627.00	138,406.00
400000-0107-03-009-0	Salary-Milford-Administration-Administrator-	195,699.00			195,699.00	189,103.00
400000-0107-04-007-0	Salary-Milford-Fiscal Operations-Administrative -	92,020.00			92,020.00	68,167.00
400000-0107-05-065-0	Salary-Milford-Medical Records-Medical Records-	2,757.00			2,757.00	0.00
400000-0107-06-038-0	Salary-Milford-Social service-Dir-	75,988.00			75,988.00	59,762.00
400000-0107-06-096-0	Salary-Milford-Social service-Social Worker-	44,037.00			44,037.00	55,118.00
400000-0107-07-038-0	Salary-Milford-Rec Therapy-Dir-	124,258.00			124,258.00	104,329.00
400000-0107-07-086-0	Salary-Milford-Rec Therapy-Rec Therapist-	17,239.00			17,239.00	12,415.00
400000-0107-08-058-0	Salary-Milford-Maintenance-Maintenance Worker-	46,895.00			46,895.00	52,957.00
400000-0107-08-101-0	Salary-Milford-Maintenance-Supervisor-	69,470.00			69,470.00	66,153.00
400000-0107-09-048-0	Salary-Milford-Housekeeping-Housekeeper-	454,228.00			454,228.00	411,964.00
400000-0107-09-101-0	Salary-Milford-Housekeeping-Supervisor-	61,095.00			61,095.00	58,458.00
400000-0107-10-051-0	Salary-Milford-Laundry-Laundry Aide-	130,077.00			130,077.00	114,486.00
400000-0107-11-011-0	Salary-Milford-Admissions-Admissions Coordinator-	28,117.00			28,117.00	0.00
400000-0107-11-038-0	Salary-Milford-Admissions-Dir-	170,839.00			170,839.00	163,420.00
400000-0107-13-013-0	Salary-Milford-Dietary-Aide-	337,852.00			337,852.00	302,513.00
400000-0107-13-031-0	Salary-Milford-Dietary-Cook-	208,145.00			208,145.00	194,620.00
400000-0107-13-035-0	Salary-Milford-Dietary-Dietician-	28,082.00			28,082.00	27,857.00
400000-0107-13-101-0	Salary-Milford-Dietary-Supervisor-	83,723.00			83,723.00	80,136.00
400000-0107-14-012-0	Salary-Milford-Nursing Admin-ADNS-	120,991.00			120,991.00	124,433.00
400000-0107-14-028-0	Salary-Milford-Nursing Admin-Clerical-	59,951.00			59,951.00	47,630.00
400000-0107-14-044-0	Salary-Milford-Nursing Admin-DNS-	142,393.00			142,393.00	134,576.00
400000-0107-14-052-0	Salary-Milford-Nursing Admin-LPN-	140,878.00			140,878.00	132,372.00
400000-0107-15-021-0	Salary-Milford-Nursing-CNA-	2,525,873.00			2,525,873.00	2,332,261.00
400000-0107-15-052-0	Salary-Milford-Nursing-LPN-	1,879,614.00		(74,195.00)	1,805,419.00	1,468,857.00
400000-0107-15-092-0	Salary-Milford-Nursing-RN-	766,565.00		(252,591.00)	513,974.00	567,643.00
400000-0107-21-040-0	Salary-Milford-Human Resources-Dir of Human Reso-	74,184.00			74,184.00	65,481.00
400050-0107-03-007-0	Salary - PTO-Milford-Administration-Administrati-	(380.00)			(380.00)	3,469.00
400050-0107-04-007-0	Salary - PTO-Milford-Fiscal Operations-Administr-	(995.00)			(995.00)	1,398.00
400050-0107-06-038-0	Salary - PTO-Milford-Social service-Dir-	(6,471.00)			(6,471.00)	3,716.00
400050-0107-06-096-0	Salary - PTO-Milford-Social service-Social Worke-	(3,033.00)			(3,033.00)	4,360.00
400050-0107-07-038-0	Salary - PTO-Milford-Rec Therapy-Dir-	1,614.00			1,614.00	(1,147.00)
400050-0107-07-086-0	Salary - PTO-Milford-Rec Therapy-Rec Therapist-	302.00			302.00	263.00
400050-0107-08-058-0	Salary - PTO-Milford-Maintenance-Maintenance Wor-	792.00			792.00	529.00
400050-0107-08-101-0	Salary - PTO-Milford-Maintenance-Supervisor-	(3,091.00)			(3,091.00)	1,635.00
400050-0107-09-048-0	Salary - PTO-Milford-Housekeeping-Housekeeper-	1,315.00			1,315.00	8,272.00
400050-0107-09-101-0	Salary - PTO-Milford-Housekeeping-Supervisor-	(94.00)			(94.00)	942.00
400050-0107-10-051-0	Salary - PTO-Milford-Laundry-Laundry Aide-	(1,179.00)			(1,179.00)	2,072.00
400050-0107-11-011-0	Salary - PTO-Milford-Admissions-Admissions Coord-	1,146.00			1,146.00	0.00
400050-0107-11-038-0	Salary - PTO-Milford-Admissions-Dir-	4,411.00			4,411.00	(1,991.00)
400050-0107-13-013-0	Salary - PTO-Milford-Dietary-Aide-	(206.00)			(206.00)	3,066.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
400050-0107-13-031-0	Salary - PTO-Milford-Dietary-Cook-	(3,570.00)			(3,570.00)	3,640.00
400050-0107-13-101-0	Salary - PTO-Milford-Dietary-Supervisor-	2,688.00			2,688.00	1,088.00
400050-0107-14-012-0	Salary - PTO-Milford-Nursing Admin-ADNS-	(3,649.00)			(3,649.00)	3,685.00
400050-0107-14-028-0	Salary - PTO-Milford-Nursing Admin-Clerical-	(3,202.00)			(3,202.00)	2,817.00
400050-0107-14-044-0	Salary - PTO-Milford-Nursing Admin-DNS-	(6,965.00)			(6,965.00)	5,521.00
400050-0107-14-052-0	Salary - PTO-Milford-Nursing Admin-LPN-	2,284.00			2,284.00	(4,403.00)
400050-0107-15-021-0	Salary - PTO-Milford-Nursing-CNA-	5,005.00			5,005.00	20,075.00
400050-0107-15-052-0	Salary - PTO-Milford-Nursing-LPN-	16,732.00			16,732.00	(861.00)
400050-0107-15-092-0	Salary - PTO-Milford-Nursing-RN-	(6,049.00)			(6,049.00)	(22,336.00)
400050-0107-21-040-0	Salary - PTO-Milford-Human Resources-Dir of Huma-	(676.00)			(676.00)	6,362.00
401000-0107-29-000-0	FICA-Milford-Emp Benefits- -	598,398.00			598,398.00	547,314.00
401100-0107-29-000-0	FUI-Milford-Emp Benefits- -	12,885.00			12,885.00	8,455.00
401200-0107-29-000-0	SUI-Milford-Emp Benefits- -	47,150.00			47,150.00	70,819.00
401300-0107-29-000-0	Health Ins-Milford-Emp Benefits- -	1,251,811.00			1,251,811.00	828,323.00
401400-0107-29-000-0	Workers Compensation-Milford-Emp Benefits- -	273,176.00			273,176.00	282,751.00
401450-0107-29-000-0	Workers Comp Retro Exp-Milford-Emp Benefits- -	0.00			0.00	31,563.00
401700-0107-29-000-0	Pension-Milford-Emp Benefits- -	487,837.00			487,837.00	230,695.00
410000-0107-03-000-0	Supplies-Milford-Administration	2,240.00			2,240.00	1,340.00
410000-0107-04-000-0	Supplies-Milford-Fiscal Operations	25,569.00			25,569.00	21,877.00
410000-0107-07-000-0	Supplies-Milford-Rec Therapy	4,416.00			4,416.00	4,210.00
410000-0107-08-000-0	Supplies-Milford-Maintenance	35,097.00			35,097.00	39,634.00
410000-0107-09-000-0	Supplies-Milford-Housekeeping	55,208.00			55,208.00	66,670.00
410000-0107-10-000-0	Supplies-Milford-Laundry	7,402.00			7,402.00	6,570.00
410000-0107-13-000-0	Supplies-Milford-Dietary	67,030.00			67,030.00	46,765.00
410000-0107-15-000-0	Supplies-Milford-Nursing	180,675.00			180,675.00	129,576.00
410000-0107-18-000-0	Supplies-Milford-Marketing	10,063.00			10,063.00	5,103.00
410019-0107-04-000-0	Supplies COVID-Milford-Fiscal Operations	0.00			0.00	1,273.00
410019-0107-09-000-0	Supplies COVID-Milford-Housekeeping	2,655.00			2,655.00	4,005.00
410019-0107-13-000-0	Supplies COVID-Milford-Dietary	679.00			679.00	0.00
410019-0107-15-000-0	Supplies COVID-Milford-Nursing	32,455.00			32,455.00	54,973.00
410019-0107-18-000-0	Supplies COVID-Milford-Marketing	0.00			0.00	441.00
411010-0107-22-000-0	Flu Vaccine-Milford-Medical Services- -	13,006.00			13,006.00	5,330.00
411200-0107-23-000-0	Drugs Medicare Pt A-Milford-Rehab Tpy and Ancllry	717,087.00			717,087.00	743,977.00
411700-0107-22-000-0	House Drugs (OTC)-Milford-Medical Services- -	22,289.00			22,289.00	23,804.00
412000-0107-13-000-0	Food-Milford-Dietary	394,569.00			394,569.00	348,201.00
412100-0107-13-000-0	Food Supplements-Milford-Dietary	23,578.00			23,578.00	24,477.00
413001-0107-23-000-0	Oxygen Non Billable-Milford-Rehab Tpy and Ancllry	10,878.00			10,878.00	7,978.00
413500-0107-23-000-0	IV Thy Supplies-Milford-Rehab Tpy and Ancllry	14,846.00			14,846.00	16,290.00
414000-0107-10-000-0	Diapers-Milford-Laundry	64,515.00			64,515.00	49,236.00
414100-0107-10-000-0	Linen-Milford-Laundry	15,257.00			15,257.00	(35,827.00)
420000-0107-03-000-0	Minor Equip-Milford-Administration	0.00			0.00	117.00
420000-0107-04-000-0	Minor Equip-Milford-Fiscal Operations	0.00			0.00	1,837.00
420000-0107-15-000-0	Minor Equip-Milford-Nursing	4,848.00			4,848.00	2,325.00
431000-0107-03-000-0	Consulting Fees-Milford-Administration	362.00			362.00	2,566.00
431000-0107-04-000-0	Consulting Fees-Milford-Fiscal Operations	4,137.00		(4,137.00)	0.00	0.00
431000-0107-09-000-0	Consulting Fees-Milford-Housekeeping	0.00			0.00	3,873.00
431000-0107-15-000-0	Consulting Fees-Milford-Nursing	26,897.00			26,897.00	19,344.00
431000-0107-23-000-0	Consulting Fees-Milford-Rehab Tpy and Ancllry	50.00			50.00	0.00
431010-0107-23-000-0	Pharmacy fees-Milford-Rehab Tpy and Ancllry- -	17,534.00			17,534.00	17,594.00
432000-0107-03-000-0	Accounting Fees-Milford-Administration	33,570.00			33,570.00	39,570.00
433000-0107-03-000-0	Legal Fees-Milford-Administration	0.00			0.00	270.00
433200-0107-03-000-0	Legal Fees - Collections-Milford-Administration	4,666.00			4,666.00	3,364.00
433300-0107-03-000-0	Legal Fees - Non-reimbursable-Milford-Admin	1,622.00			1,622.00	906.00
434000-0107-03-000-0	Shared Services-Milford-Administration	674,665.00		4,137.00	678,802.00	601,747.00
435200-0107-03-000-0	IT ServicesAdministration-Milford-Administration	86,638.00			86,638.00	92,027.00
435210-0107-03-000-0	IT Rental-Milford-Administration	44,019.00		(7,814.00)	36,205.00	37,654.00
436000-0107-22-000-0	Medical Director Fees-Milford-Medical Services	57,000.00			57,000.00	57,000.00
436200-0107-22-000-0	Dental Fees-Milford-Medical Services	7,344.00			7,344.00	7,308.00
436300-0107-22-000-0	Physician Fees-Milford-Medical Services- -	18,000.00			18,000.00	0.00
437000-0107-23-000-0	PT Fees-Milford-Rehab Tpy and Ancllry- -	440,439.00			440,439.00	474,482.00
437100-0107-23-000-0	OT Fees-Milford-Rehab Tpy and Ancllry- -	553,597.00			553,597.00	503,114.00
437200-0107-23-000-0	Speech Fees-Milford-Rehab Tpy and Ancllry- -	132,958.00			132,958.00	142,340.00
438020-0107-27-000-0	X-Milford-Laboratory	32,607.00			32,607.00	34,166.00
438030-0107-27-000-0	Lab Fees-Milford-Laboratory	77,900.00			77,900.00	87,044.00
440000-0107-03-000-0	Purch Services-Milford-Administration	0.00			0.00	235.00
440000-0107-04-000-0	Purch Services-Milford-Fiscal Operations	65,637.00			65,637.00	59,434.00
440000-0107-07-000-0	Purch Services-Milford-Rec Therapy	11,397.00			11,397.00	9,500.00
440000-0107-08-000-0	Purch Services-Milford-Maintenance	153,213.00			153,213.00	99,737.00
440000-0107-09-000-0	Purch Services-Milford-Housekeeping	298.00			298.00	1,595.00
440000-0107-10-000-0	Purch Services-Milford-Laundry	497.00			497.00	0.00
440000-0107-12-000-0	Purch Services-Milford-Security	6,036.00			6,036.00	4,333.00
440000-0107-13-000-0	Purch Services-Milford-Dietary	14,585.00			14,585.00	20,159.00
440000-0107-15-000-0	Purch Services-Milford-Nursing	9,400.00			9,400.00	1,561.00
440001-0107-08-000-0	Ground Services-Milford-Maintenance	36,104.00			36,104.00	35,822.00
440010-0107-15-000-0	Purch Services Ambulance-Milford-Nursing	0.00			0.00	496.00

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
440050-0107-07-000-0	Cable Expense-Milford-Rec Therapy	11,683.00			11,683.00	11,320.00
442000-0107-08-000-0	Pest Control-Milford-Maintenance- -	2,063.00			2,063.00	1,888.00
443000-0107-08-000-0	Carting-Milford-Maintenance	42,102.00			42,102.00	45,981.00
450000-0107-08-000-0	Rental Expenses-Milford-Maintenance	0.00			0.00	333.00
452000-0107-04-000-0	Equip Rental-Milford-Fiscal Operations	9,092.00			9,092.00	8,212.00
452000-0107-15-000-0	Equip Rental-Milford-Nursing	38,577.00			38,577.00	50,050.00
452000-0107-23-000-0	Equip Rental-Milford-Rehab Tpy and Ancllry	10,154.00			10,154.00	11,048.00
452000-0107-24-000-0	Equip Rental-Milford-Respiratory	25,959.00			25,959.00	15,580.00
461000-0107-03-000-0	Telephone-Milford-Administration	36,244.00			36,244.00	34,297.00
461100-0107-03-000-0	Telephone - Cell-Milford-Administration	5,335.00			5,335.00	7,540.00
462000-0107-25-000-0	Electric-Milford-Property	108,327.00			108,327.00	103,602.00
463000-0107-25-000-0	Gas-Milford-Property	55,068.00			55,068.00	51,558.00
464000-0107-25-000-0	Sewer-Milford-Property	40,116.00			40,116.00	38,896.00
466000-0107-25-000-0	Water-Milford-Property	1,339.00			1,339.00	1,488.00
471000-0107-25-000-0	Rent-Milford-Property	650,716.00			650,716.00	789,827.00
472000-0107-25-000-0	Personal Property Taxes-Milford-Property	12,590.00			12,590.00	11,200.00
472500-0107-25-000-0	Property Insurance-Milford-Property	26,858.00			26,858.00	23,513.00
473000-0107-25-000-0	Real Estate Taxes-Milford-Property	124,057.00			124,057.00	137,655.00
484000-0107-25-000-0	Depe Exp LHI-Milford	140,525.00		14,782.00	155,307.00	91,825.00
486000-0107-25-000-0	Depr Exp MME-Milford	115,915.00		(14,782.00)	101,133.00	97,182.00
491000-0107-03-000-0	Dues-Milford-Administration	10,733.00		(1,844.00)	8,889.00	8,802.00
491001-0107-03-000-0	Subscriptions-Milford-Administration	715.00		60.00	775.00	3,450.00
500000-0107-03-000-0	Licenses and Permits-Milford-Administration	2,658.00		1,564.00	4,222.00	3,899.00
501100-0107-03-000-0	Advertising Promotional-Milford-Administration	10,576.00			10,576.00	1,189.00
501100-0107-18-000-0	Advertising Promotional-Milford-Marketing- -	8,293.00			8,293.00	8,454.00
503100-0107-03-000-0	Interest-Milford-Administration	11,129.00			11,129.00	12,843.00
503130-0107-03-000-0	Interest on Computer Loan-Milford-Administrati	1,975.00			1,975.00	2,867.00
503200-0107-03-000-0	Bank Charges-Milford-Administration	38,626.00			38,626.00	34,175.00
504000-0107-03-000-0	Postage-Milford-Administration	2,382.00			2,382.00	2,962.00
505000-0107-03-000-0	Background Check-Milford-Administration	5,317.00			5,317.00	6,068.00
507000-0107-03-000-0	Revenue Assessment-Milford-Administration	613,658.00			613,658.00	577,648.00
508000-0107-03-000-0	Bad Debt Expense-Milford-Administration	205,868.00			205,868.00	267,081.00
508010-0107-03-000-0	Bad Debt Mdcr-Milford-Administration	36,961.00			36,961.00	0.00
509000-0107-03-000-0	Seminars-Milford-Administration	1,370.00			1,370.00	17,030.00
510000-0107-03-000-0	Liability Ins-Milford-Administration	55,283.00			55,283.00	138,740.00
513000-0107-03-000-0	Crime Ins-Milford-Administration	6,128.00			6,128.00	5,927.00
515000-0107-25-000-0	Mortgage Ins-Milford-Property- -	49,505.00			49,505.00	49,993.00
520000-0107-03-000-0	Auto Expense-Milford-Administration	3,243.00			3,243.00	248.00
520100-0107-03-000-0	Auto Lease Expense-Milford-Administration	19,268.00			19,268.00	10,308.00
521000-0107-03-000-0	Travel Expense-Milford-Administration	1,269.00			1,269.00	1,952.00
523000-0107-03-000-0	Emp Benefits-Milford-Administration	26,048.00			26,048.00	22,280.00
523019-0107-03-000-0	Employee Benefits Other COVID-Milford-Administrati	0.00			0.00	466.00
530000-0107-15-000-0	Pool RNs-Milford-Nursing	267,556.00			267,556.00	147,631.00
531000-0107-15-000-0	Pool LPNs-Milford-Nursing	158,260.00			158,260.00	295,065.00
532000-0107-15-000-0	Pool CNA-Milford-Nursing	286,331.00			286,331.00	166,952.00
540000-0107-03-000-0	Donations-Milford-Administration	200.00			200.00	0.00
541000-0107-03-000-0	Misc. Expense-Milford-Administration- -	4,834.00			4,834.00	6,785.00
541050-0107-03-000-0	Prior Period Expense-Milford-Administration	(24,994.00)			(24,994.00)	(56,346.00)
542000-0107-03-000-0	Corporate Tax - State-Milford-Administration- -	52,503.00			52,503.00	91,050.00
Marcum 103	Chamber Dues	0.00		220.00	220.00	0.00
Marcum 202	MDS Coordinator - RN	0.00		100,414.00	100,414.00	96,506.00
Marcum 203	Staff Development	0.00		71,698.00	71,698.00	33,204.00
Marcum 204	MDS Coordinator - LPN	0.00		74,195.00	74,195.00	72,667.00
Marcum 205	Admin - Equipmetn Rental	0.00		7,814.00	7,814.00	5,962.00
Marcum 206	Infection Control	0.00		80,479.00	80,479.00	77,843.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		156,130.00		0.00	156,130.00	166,152.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [1]	Operators/Owners					
400000-0107-01-073-0	Salary-Milford-Operator-Owner-	24,429.00		0.00	24,429.00	24,429.00
Subtotal [1] Operators/Owners		24,429.00		0.00	24,429.00	24,429.00
Subgroup : [2]	Administrators					
400000-0107-03-009-0	Salary-Milford-Administration-Administrator-	195,699.00		0.00	195,699.00	189,103.00
Subtotal [2] Administrators		195,699.00		0.00	195,699.00	189,103.00
Subgroup : [4]	Other Administrative Salaries					
400000-0107-03-007-0	Salary-Milford-Administration-Administrative Ass-	123,627.00		0.00	123,627.00	138,406.00
400000-0107-04-007-0	Salary-Milford-Fiscal Operations-Administrative -	92,020.00		0.00	92,020.00	68,167.00
400000-0107-05-065-0	Salary-Milford-Medical Records-Medical Records-	2,757.00		0.00	2,757.00	0.00
400000-0107-21-040-0	Salary-Milford-Human Resources-Dir of Human Reso-	74,184.00		0.00	74,184.00	65,481.00
400050-0107-03-007-0	Salary - PTO-Milford-Administration-Administrati-	(380.00)		0.00	(380.00)	3,469.00
400050-0107-04-007-0	Salary - PTO-Milford-Fiscal Operations-Administra-	(995.00)		0.00	(995.00)	1,398.00
400050-0107-21-040-0	Salary - PTO-Milford-Human Resources-Dir of Huma-	(676.00)		0.00	(676.00)	6,362.00
Subtotal [4] Other Administrative Salaries		290,537.00		0.00	290,537.00	283,283.00
Subgroup : [5A]	Head Dietitian					
400000-0107-13-035-0	Salary-Milford-Dietary-Dietician-	28,082.00		0.00	28,082.00	27,857.00
Subtotal [5A] Head Dietitian		28,082.00		0.00	28,082.00	27,857.00
Subgroup : [5B]	Food Service Supervisor					
400000-0107-13-101-0	Salary-Milford-Dietary-Supervisor-	83,723.00		0.00	83,723.00	80,136.00
400050-0107-13-101-0	Salary - PTO-Milford-Dietary-Supervisor-	(2,698.00)		0.00	(2,698.00)	1,059.00
Subtotal [5B] Food Service Supervisor		86,411.00		0.00	86,411.00	81,224.00
Subgroup : [5C]	Dietary Workers					
400000-0107-13-013-0	Salary-Milford-Dietary-Aide-	337,852.00		0.00	337,852.00	302,513.00
400000-0107-13-031-0	Salary-Milford-Dietary-Cook-	208,145.00		0.00	208,145.00	194,620.00
400050-0107-13-013-0	Salary - PTO-Milford-Dietary-Aide-	(206.00)		0.00	(206.00)	3,066.00
400050-0107-13-031-0	Salary - PTO-Milford-Dietary-Cook-	(3,570.00)		0.00	(3,570.00)	3,640.00
Subtotal [5C] Dietary Workers		542,221.00		0.00	542,221.00	503,839.00
Subgroup : [6A]	Head Housekeeper					
400000-0107-09-101-0	Salary-Milford-Housekeeping-Supervisor-	61,095.00		0.00	61,095.00	58,458.00
400050-0107-09-101-0	Salary - PTO-Milford-Housekeeping-Supervisor-	(94.00)		0.00	(94.00)	942.00
Subtotal [6A] Head Housekeeper		61,001.00		0.00	61,001.00	59,400.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0107-09-048-0	Salary-Milford-Housekeeping-Housekeeper-	454,228.00		0.00	454,228.00	411,964.00
400050-0107-09-048-0	Salary - PTO-Milford-Housekeeping-Housekeeper-	(1,315.00)		0.00	(1,315.00)	8,272.00
Subtotal [6B] Other Housekeeping Workers		455,543.00		0.00	455,543.00	420,236.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0107-08-101-0	Salary-Milford-Maintenance-Supervisor-	69,470.00		0.00	69,470.00	66,153.00
400050-0107-08-101-0	Salary - PTO-Milford-Maintenance-Supervisor-	(3,091.00)		0.00	(3,091.00)	1,635.00
Subtotal [7A] Engineer or Chief of Maintenance		66,379.00		0.00	66,379.00	67,788.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0107-08-058-0	Salary-Milford-Maintenance-Maintenance Worker-	46,895.00		0.00	46,895.00	52,957.00
400050-0107-08-058-0	Salary - PTO-Milford-Maintenance-Maintenance Wor-	792.00		0.00	792.00	529.00
Subtotal [7B] Other Maintenance Workers		47,687.00		0.00	47,687.00	53,486.00
Subgroup : [8B]	Other Laundry Workers					
400000-0107-10-051-0	Salary-Milford-Laundry-Laundry Aide-	130,077.00		0.00	130,077.00	114,486.00
400050-0107-10-051-0	Salary - PTO-Milford-Laundry-Laundry Aide-	(1,179.00)		0.00	(1,179.00)	2,072.00
Subtotal [8B] Other Laundry Workers		128,898.00		0.00	128,898.00	116,558.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0107-14-012-0	Salary-Milford-Nursing Admin-ADNS-	120,991.00		0.00	120,991.00	124,433.00
400000-0107-14-044-0	Salary-Milford-Nursing Admin-DNS-	142,393.00		0.00	142,393.00	134,576.00
400050-0107-14-012-0	Salary - PTO-Milford-Nursing Admin-ADNS-	(3,649.00)		0.00	(3,649.00)	3,685.00
400050-0107-14-044-0	Salary - PTO-Milford-Nursing Admin-DNS-	(6,965.00)		0.00	(6,965.00)	5,521.00
Subtotal [12A] Director of Nurses/Assistant Director		252,770.00		0.00	252,770.00	268,215.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0107-15-092-0	Salary-Milford-Nursing-RN-	766,565.00		(252,591.00)	513,974.00	567,643.00
400050-0107-15-092-0	Salary - PTO-Milford-Nursing-RN-	(6,049.00)		0.00	(6,049.00)	(22,336.00)
Subtotal [12B1] RNs - Direct Care		760,516.00		(252,591.00)	507,925.00	545,307.00
Subgroup : [12B2]	RNs - Administrative					
400000-0107-14-028-0	Salary-Milford-Nursing Admin-Clerical-	59,951.00		0.00	59,951.00	47,630.00
400050-0107-14-028-0	Salary - PTO-Milford-Nursing Admin-Clerical-	(3,202.00)		0.00	(3,202.00)	2,817.00
Marcum 202	MDS Coordinator - RN	0.00		100,414.00	100,414.00	96,506.00
Marcum 203	Staff Development	0.00		100,414.00	100,414.00	33,204.00
Marcum 206	Infection Control	0.00		71,698.00	71,698.00	77,843.00
Subtotal [12B2] RNs - Administrative		56,749.00		252,591.00	309,340.00	258,000.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0107-14-052-0	Salary-Milford-Nursing Admin-LPN-	140,878.00		0.00	140,878.00	132,372.00
400000-0107-15-052-0	Salary-Milford-Nursing-LPN-	1,879,614.00		(74,195.00)	1,805,419.00	1,468,857.00
400050-0107-14-052-0	Salary - PTO-Milford-Nursing Admin-LPN-	2,284.00		0.00	2,284.00	(4,403.00)
400050-0107-15-052-0	Salary - PTO-Milford-Nursing-LPN-	16,732.00		0.00	16,732.00	(861.00)
Subtotal [12C1] LPNs - Direct Care		2,039,508.00		(74,195.00)	1,965,313.00	1,595,965.00
Subgroup : [12C2]	LPNs - Administrative					
Marcum 204	MDS Coordinator - LPN	0.00		74,195.00	74,195.00	72,667.00
Subtotal [12C2] LPNs - Administrative		0.00		74,195.00	74,195.00	72,667.00
Subgroup : [12D]	Aides and Attendants					
400000-0107-15-021-0	Salary-Milford-Nursing-CNA-	2,525,873.00		0.00	2,525,873.00	2,332,261.00
400050-0107-15-021-0	Salary - PTO-Milford-Nursing-CNA-	5,005.00		0.00	5,005.00	20,075.00
Subtotal [12D] Aides and Attendants		2,530,878.00		0.00	2,530,878.00	2,352,336.00
Subgroup : [12H]	Recreation Workers					
400000-0107-07-038-0	Salary-Milford-Rec Therapy-Dir-	124,258.00		0.00	124,258.00	104,329.00
400000-0107-07-086-0	Salary-Milford-Rec Therapy-Rec Therapist-	17,239.00		0.00	17,239.00	12,415.00
400050-0107-07-038-0	Salary - PTO-Milford-Rec Therapy-Dir-	1,614.00		0.00	1,614.00	(1,147.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
400050-0107-07-086-0	Salary - PTO-Milford-Rec Therapy-Rec Therapist-	302.00		0.00	302.00	263.00
Subtotal [12H] Recreation Workers		143,413.00		0.00	143,413.00	115,860.00
Subgroup : [12M]	Social Workers/Case Management					
400000-0107-06-038-0	Salary-Milford-Social service-Dir-	75,988.00		0.00	75,988.00	59,762.00
400000-0107-06-096-0	Salary-Milford-Social service-Social Worker-	44,037.00		0.00	44,037.00	55,118.00
400050-0107-06-038-0	Salary - PTO-Milford-Social service-Dir-	(6,471.00)		0.00	(6,471.00)	3,716.00
400050-0107-06-096-0	Salary - PTO-Milford-Social service-Social Worker-	(3,033.00)		0.00	(3,033.00)	4,360.00
Subtotal [12M] Social Workers/Case Management		110,521.00		0.00	110,521.00	122,956.00
Subgroup : [12O]	Other					
400000-0107-11-011-0	Salary-Milford-Admissions-Admissions Coordinator-	28,117.00		0.00	28,117.00	0.00
400000-0107-11-038-0	Salary-Milford-Admissions-Dir-	170,839.00		0.00	170,839.00	163,420.00
400050-0107-11-011-0	Salary - PTO-Milford-Admissions-Admissions Coord-	1,146.00		0.00	1,146.00	0.00
400050-0107-11-038-0	Salary - PTO-Milford-Admissions-Dir-	4,411.00		0.00	4,411.00	(1,991.00)
Subtotal [12O] Other		204,513.00		0.00	204,513.00	161,429.00
Total [10-A] Salaries and Wages		8,025,755.00		0.00	8,025,755.00	7,319,938.00
Group : [13-B]	Professional Fees					
Subgroup : [2]	Dentist					
436200-0107-22-000-0	Dental Fees-Milford-Medical Services	7,344.00		0.00	7,344.00	7,308.00
Subtotal [2] Dentist		7,344.00		0.00	7,344.00	7,308.00
Subgroup : [3]	Pharmacist					
431010-0107-23-000-0	Pharmacy fees-Milford-Rehab Tpy and Ancnlry- -	17,534.00		0.00	17,534.00	17,594.00
Subtotal [3] Pharmacist		17,534.00		0.00	17,534.00	17,594.00
Subgroup : [5A]	PT - Resident Care					
437000-0107-23-000-0	PT Fees-Milford-Rehab Tpy and Ancnlry- -	440,439.00		0.00	440,439.00	474,482.00
Subtotal [5A] PT - Resident Care		440,439.00		0.00	440,439.00	474,482.00
Subgroup : [8A]	Medical Director					
436000-0107-22-000-0	Medical Director Fees-Milford-Medical Services	57,000.00		0.00	57,000.00	57,000.00
Subtotal [8A] Medical Director		57,000.00		0.00	57,000.00	57,000.00
Subgroup : [8C]	Resident Care					
436300-0107-22-000-0	Physician Fees-Milford-Medical Services- -	18,000.00		0.00	18,000.00	0.00
Subtotal [8C] Resident Care		18,000.00		0.00	18,000.00	0.00
Subgroup : [9A]	ST - Resident Care					
437200-0107-23-000-0	Speech Fees-Milford-Rehab Tpy and Ancnlry- -	132,958.00		0.00	132,958.00	142,340.00
Subtotal [9A] ST - Resident Care		132,958.00		0.00	132,958.00	142,340.00
Subgroup : [10A]	OT - Resident Care					
437100-0107-23-000-0	OT Fees-Milford-Rehab Tpy and Ancnlry- -	553,597.00		0.00	553,597.00	503,114.00
Subtotal [10A] OT - Resident Care		553,597.00		0.00	553,597.00	503,114.00
Subgroup : [11A1]	RN's - Direct Care					
530000-0107-15-000-0	Pool RNs-Milford-Nursing	267,556.00		0.00	267,556.00	147,631.00
Subtotal [11A1] RN's - Direct Care		267,556.00		0.00	267,556.00	147,631.00
Subgroup : [11B1]	LPN's - Direct Care					
531000-0107-15-000-0	Pool LPNs-Milford-Nursing	158,260.00		0.00	158,260.00	295,065.00
Subtotal [11B1] LPN's - Direct Care		158,260.00		0.00	158,260.00	295,065.00
Subgroup : [11C]	Aides					
532000-0107-15-000-0	Pool CNA-Milford-Nursing	286,331.00		0.00	286,331.00	166,952.00
Subtotal [11C] Aides		286,331.00		0.00	286,331.00	166,952.00
Subgroup : [12]	Other					
431000-0107-15-000-0	Consulting Fees-Milford-Nursing	26,897.00		0.00	26,897.00	19,344.00
Subtotal [12] Other		26,897.00		0.00	26,897.00	19,344.00
Total [13-B] Professional Fees		1,965,916.00		0.00	1,965,916.00	1,830,830.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
401400-0107-29-000-0	Workers Compensation-Milford-Emp Benefits- -	273,176.00		0.00	273,176.00	282,751.00
401450-0107-29-000-0	Workers Comp Retro Exp-Milford-Emp Benefits- -	0.00		0.00	0.00	31,563.00
Subtotal [1A1] Workmen's Compensation		273,176.00		0.00	273,176.00	314,314.00
Subgroup : [1A3]	Unemployment Insurance					
401100-0107-29-000-0	FUI-Milford-Emp Benefits- -	12,885.00		0.00	12,885.00	8,455.00
401200-0107-29-000-0	SUI-Milford-Emp Benefits- -	47,150.00		0.00	47,150.00	70,819.00
Subtotal [1A3] Unemployment Insurance		60,035.00		0.00	60,035.00	79,274.00
Subgroup : [1A4]	Social Security (FICA)					
401000-0107-29-000-0	FICA-Milford-Emp Benefits- -	598,398.00		0.00	598,398.00	547,314.00
Subtotal [1A4] Social Security (FICA)		598,398.00		0.00	598,398.00	547,314.00
Subgroup : [1A5]	Health Insurance					
401300-0107-29-000-0	Health Ins-Milford-Emp Benefits- -	1,251,811.00		0.00	1,251,811.00	828,323.00
Subtotal [1A5] Health Insurance		1,251,811.00		0.00	1,251,811.00	828,323.00
Subgroup : [1A7]	Pensions					
401700-0107-29-000-0	Pension-Milford-Emp Benefits- -	487,837.00		0.00	487,837.00	230,695.00
Subtotal [1A7] Pensions		487,837.00		0.00	487,837.00	230,695.00
Subgroup : [1A9]	Other					
505000-0107-03-000-0	Background Check-Milford-Administration	5,317.00		0.00	5,317.00	6,068.00
Subtotal [1A9] Other		5,317.00		0.00	5,317.00	6,068.00
Subgroup : [1C]	Bad Debts					
508000-0107-03-000-0	Bad Debt Expense-Milford-Administration	205,868.00		0.00	205,868.00	267,081.00
508010-0107-03-000-0	Bad Debt Mdcr-Milford-Administration	36,961.00		0.00	36,961.00	0.00
Subtotal [1C] Bad Debts		242,829.00		0.00	242,829.00	267,081.00
Subgroup : [1D]	Accounting and Auditing					
432000-0107-03-000-0	Accounting Fees-Milford-Administration	33,570.00		0.00	33,570.00	39,570.00
Subtotal [1D] Accounting and Auditing		33,570.00		0.00	33,570.00	39,570.00
Subgroup : [1E]	Legal					
433000-0107-03-000-0	Legal Fees-Milford-Administration	0.00		0.00	0.00	270.00
433200-0107-03-000-0	Legal Fees - Collections-Milford-Administration	4,666.00		0.00	4,666.00	3,364.00
433300-0107-03-000-0	Legal Fees - Non-reimbursable-Milford-Admin	1,622.00		0.00	1,622.00	906.00
Subtotal [1E] Legal		6,288.00		0.00	6,288.00	4,540.00
Subgroup : [1G]	Office Supplies					

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 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
410000-0107-03-000-0	Supplies-Milford-Administration	2,240.00		0.00	2,240.00	1,340.00
410000-0107-04-000-0	Supplies-Milford-Fiscal Operations	25,569.00		0.00	25,569.00	21,877.00
410019-0107-04-000-0	Supplies COVID-Milford-Fiscal Operations	0.00		0.00	0.00	1,273.00
420000-0107-03-000-0	Minor Equip-Milford-Administration	0.00		0.00	0.00	117.00
420000-0107-04-000-0	Minor Equip-Milford-Fiscal Operations	0.00		0.00	0.00	1,837.00
Subtotal [1G] Office Supplies		27,809.00		0.00	27,809.00	26,444.00
Subgroup : [1H1]	Telephone and Telegraph					
461000-0107-03-000-0	Telephone-Milford-Administration	36,244.00		0.00	36,244.00	34,297.00
Subtotal [1H1] Telephone and Telegraph		36,244.00		0.00	36,244.00	34,297.00
Subgroup : [1H2]	Cellular Phones and Beepers					
461100-0107-03-000-0	Telephone - Cell-Milford-Administration	5,335.00		0.00	5,335.00	7,540.00
Subtotal [1H2] Cellular Phones and Beepers		5,335.00		0.00	5,335.00	7,540.00
Subgroup : [1J]	Corporation Business Taxes					
542000-0107-03-000-0	Corporate Tax - State-Milford-Administration -	52,503.00		0.00	52,503.00	91,050.00
Subtotal [1J] Corporation Business Taxes		52,503.00		0.00	52,503.00	91,050.00
Subgroup : [1K1]	Other Taxes - Income					
391900-0107-00-000-0	Long- Term CT PET Tax Income-Milford- -	74,777.00		0.00	74,777.00	(10,003.00)
Subtotal [1K1] Other Taxes - Income		74,777.00		0.00	74,777.00	(10,003.00)
Subgroup : [1K3]	Resident Day User Fee					
507000-0107-03-000-0	Revenue Assessment-Milford-Administration	613,658.00		0.00	613,658.00	577,648.00
Subtotal [1K3] Resident Day User Fee		613,658.00		0.00	613,658.00	577,648.00
Total [15] Expenditures Other than Salaries		3,769,587.00		0.00	3,769,587.00	3,044,155.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3]	Gifts to Staff and Residents					
523000-0107-03-000-0	Emp Benefits-Milford-Administration	26,048.00		0.00	26,048.00	22,280.00
Subtotal [3] Gifts to Staff and Residents		26,048.00		0.00	26,048.00	22,280.00
Subgroup : [4]	Employee Travel					
521000-0107-03-000-0	Travel Expense-Milford-Administration	1,269.00		0.00	1,269.00	1,952.00
Subtotal [4] Employee Travel		1,269.00		0.00	1,269.00	1,952.00
Subgroup : [5]	Education Expense					
509000-0107-03-000-0	Seminars-Milford-Administration	1,370.00		0.00	1,370.00	17,030.00
Subtotal [5] Education Expense		1,370.00		0.00	1,370.00	17,030.00
Subgroup : [6]	Automobile Expense					
520000-0107-03-000-0	Auto Expense-Milford-Administration	3,243.00		0.00	3,243.00	248.00
Subtotal [6] Automobile Expense		3,243.00		0.00	3,243.00	248.00
Subgroup : [M3]	Advertising Other					
410000-0107-18-000-0	Supplies-Milford-Marketing	10,063.00		0.00	10,063.00	5,103.00
410019-0107-18-000-0	Supplies COVID-Milford-Marketing	0.00		0.00	0.00	441.00
501100-0107-03-000-0	Advertising Promotional-Milford-Administration	10,576.00		0.00	10,576.00	1,189.00
501100-0107-18-000-0	Advertising Promotional-Milford-Marketing- -	8,293.00		0.00	8,293.00	8,454.00
Subtotal [M3] Advertising Other		28,932.00		0.00	28,932.00	15,187.00
Subgroup : [M7]	Postage					
504000-0107-03-000-0	Postage-Milford-Administration	2,382.00		0.00	2,382.00	2,962.00
Subtotal [M7] Postage		2,382.00		0.00	2,382.00	2,962.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
491000-0107-03-000-0	Dues-Milford-Administration	10,733.00		(1,844.00)	8,889.00	8,802.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		10,733.00	RJE - 4	(1,844.00)	8,889.00	8,802.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
Marcum 103	Chamber Dues	0.00		220.00	220.00	0.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 4	220.00	220.00	0.00
Subgroup : [M9]	Subscriptions					
491001-0107-03-000-0	Subscriptions-Milford-Administration	715.00		60.00	775.00	3,450.00
Subtotal [M9] Subscriptions		715.00	RJE - 4	60.00	775.00	3,450.00
Subgroup : [M10]	Contributions					
540000-0107-03-000-0	Donations-Milford-Administration	200.00		0.00	200.00	0.00
Subtotal [M10] Contributions		200.00		0.00	200.00	0.00
Subgroup : [M11]	Services Provided by Contract					
431000-0107-03-000-0	Consulting Fees-Milford-Administration	362.00		0.00	362.00	2,566.00
431000-0107-04-000-0	Consulting Fees-Milford-Fiscal Operations	4,137.00		(4,137.00)	0.00	0.00
435200-0107-03-000-0	IT ServicesAdministration-Milford-Administration	86,638.00		0.00	86,638.00	92,027.00
440000-0107-03-000-0	Purch Services-Milford-Administration	0.00		0.00	0.00	235.00
440000-0107-04-000-0	Purch Services-Milford-Fiscal Operations	65,637.00		0.00	65,637.00	59,434.00
440000-0107-12-000-0	Purch Services-Milford-Security	6,036.00		0.00	6,036.00	4,333.00
Marcum 205	Admin - Equipmetn Rental	0.00		7,814.00	7,814.00	5,962.00
Subtotal [M11] Services Provided by Contract		162,810.00	RJE - 3	3,677.00	166,487.00	164,557.00
Subgroup : [M12]	Administrative Management Services					
434000-0107-03-000-0	Shared Services-Milford-Administration	674,665.00		4,137.00	678,802.00	601,747.00
Subtotal [M12] Administrative Management Services		674,665.00	RJE - 2	4,137.00	678,802.00	601,747.00
Subgroup : [M13]	Other					
500000-0107-03-000-0	Licenses and Permits-Milford-Administration	2,658.00		1,564.00	4,222.00	3,899.00
503200-0107-03-000-0	Bank Charges-Milford-Administration	38,626.00		0.00	38,626.00	34,175.00
541000-0107-03-000-0	Misc. Expense-Milford-Administration -	4,834.00		0.00	4,834.00	6,795.00
Subtotal [M13] Other		46,118.00		1,564.00	47,682.00	44,859.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		958,485.00		7,814.00	966,299.00	883,074.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
412000-0107-13-000-0	Food-Milford-Dietary	394,569.00		0.00	394,569.00	348,201.00
412100-0107-13-000-0	Food Supplements-Milford-Dietary	23,578.00		0.00	23,578.00	24,477.00
523019-0107-03-000-0	Employee Benefits Other COVID-Milford-Administrti	0.00		0.00	0.00	466.00
Subtotal [2A1] Raw Food		418,147.00		0.00	418,147.00	373,144.00

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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [2A2]	Non-Food Supplies					
410000-0107-13-000-0	Supplies-Milford-Dietary	67,030.00		0.00	67,030.00	46,765.00
410019-0107-13-000-0	Supplies COVID-Milford-Dietary	679.00		0.00	679.00	0.00
Subtotal [2A2] Non-Food Supplies		67,709.00		0.00	67,709.00	46,765.00
Subgroup : [2B]	Purchased Services					
440000-0107-13-000-0	Purch Services-Milford-Dietary	14,585.00		0.00	14,585.00	20,159.00
Subtotal [2B] Purchased Services		14,585.00		0.00	14,585.00	20,159.00
Total [18] Dietary Basis for Allocation of Costs		500,441.00		0.00	500,441.00	440,068.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
414100-0107-10-000-0	Linen-Milford-Laundry	15,257.00		0.00	15,257.00	(35,827.00)
Subtotal [3A1] Bed Linens, etc...washed, ironed..		15,257.00		0.00	15,257.00	(35,827.00)
Subgroup : [3B]	Purchased Services					
440000-0107-10-000-0	Purch Services-Milford-Laundry	497.00		0.00	497.00	0.00
Subtotal [3B] Purchased Services		497.00		0.00	497.00	0.00
Subgroup : [3C]	Other					
410000-0107-10-000-0	Supplies-Milford-Laundry	7,402.00		0.00	7,402.00	6,570.00
414000-0107-10-000-0	Diapers-Milford-Laundry	64,515.00		0.00	64,515.00	49,236.00
Subtotal [3C] Other		71,917.00		0.00	71,917.00	55,806.00
Total [19] Laundry-Basis for Allocation of Costs		87,671.00		0.00	87,671.00	19,979.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
410000-0107-09-000-0	Supplies-Milford-Housekeeping	55,208.00		0.00	55,208.00	66,670.00
410019-0107-09-000-0	Supplies COVID-Milford-Housekeeping	2,655.00		0.00	2,655.00	4,005.00
Subtotal [4A1] In-House Care Supplies		57,863.00		0.00	57,863.00	70,675.00
Subgroup : [4B]	Purchased Services					
431000-0107-09-000-0	Consulting Fees-Milford-Housekeeping	0.00		0.00	0.00	3,873.00
440000-0107-09-000-0	Purch Services-Milford-Housekeeping	298.00		0.00	298.00	1,595.00
Subtotal [4B] Purchased Services		298.00		0.00	298.00	5,468.00
Subgroup : [5A2]	Purchased from					
411200-0107-23-000-0	Drugs Medicare Pt A-Milford-Rehab Tpy and Ancilry	717,087.00		0.00	717,087.00	743,977.00
Subtotal [5A2] Purchased from		717,087.00		0.00	717,087.00	743,977.00
Subgroup : [5B]	Medicine Cabinet Drugs					
411700-0107-22-000-0	House Drugs (OTC)-Milford-Medical Services- -	22,289.00		0.00	22,289.00	23,804.00
Subtotal [5B] Medicine Cabinet Drugs		22,289.00		0.00	22,289.00	23,804.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
410000-0107-15-000-0	Supplies-Milford-Nursing	180,675.00		0.00	180,675.00	129,576.00
420000-0107-15-000-0	Minor Equip-Milford-Nursing	4,848.00		0.00	4,848.00	2,325.00
Subtotal [5C] Medical and Therapeutic Supplies		185,523.00		0.00	185,523.00	131,901.00
Subgroup : [5D]	Ambulance/Limousine					
440010-0107-15-000-0	Purch Services Ambulance-Milford-Nursing	0.00		0.00	0.00	496.00
Subtotal [5D] Ambulance/Limousine		0.00		0.00	0.00	496.00
Subgroup : [5E2]	Oxygen - Other					
413001-0107-23-000-0	Oxygen Non Billable-Milford-Rehab Tpy and Ancilry	10,878.00		0.00	10,878.00	7,978.00
Subtotal [5E2] Oxygen - Other		10,878.00		0.00	10,878.00	7,978.00
Subgroup : [5F]	X-Rays and related radiological					
438020-0107-27-000-0	X-Milford-Laboratory	32,607.00		0.00	32,607.00	34,166.00
Subtotal [5F] X-Rays and related radiological		32,607.00		0.00	32,607.00	34,166.00
Subgroup : [5H]	Laboratory					
438030-0107-27-000-0	Lab Fees-Milford-Laboratory	77,900.00		0.00	77,900.00	87,044.00
Subtotal [5H] Laboratory		77,900.00		0.00	77,900.00	87,044.00
Subgroup : [5I]	Recreation					
410000-0107-07-000-0	Supplies-Milford-Rec Therapy	4,416.00		0.00	4,416.00	4,210.00
440000-0107-07-000-0	Purch Services-Milford-Rec Therapy	11,397.00		0.00	11,397.00	9,500.00
Subtotal [5I] Recreation		15,813.00		0.00	15,813.00	13,710.00
Subgroup : [5L]	Cable Television					
440050-0107-07-000-0	Cable Expense-Milford-Rec Therapy	11,683.00		0.00	11,683.00	11,320.00
Subtotal [5L] Cable Television		11,683.00		0.00	11,683.00	11,320.00
Subgroup : [5M]	Other					
410019-0107-15-000-0	Supplies COVID-Milford-Nursing	32,455.00		0.00	32,455.00	54,973.00
411010-0107-22-000-0	Flu Vaccine-Milford-Medical Services- -	13,006.00		0.00	13,006.00	5,330.00
413500-0107-23-000-0	IV Thy Supplies-Milford-Rehab Tpy and Ancilry	14,846.00		0.00	14,846.00	16,290.00
431000-0107-23-000-0	Consulting Fees-Milford-Rehab Tpy and Ancilry	50.00		0.00	50.00	0.00
440000-0107-15-000-0	Purch Services-Milford-Nursing	9,400.00		0.00	9,400.00	1,561.00
452000-0107-15-000-0	Equip Rental-Milford-Nursing	38,577.00		0.00	38,577.00	50,050.00
452000-0107-23-000-0	Equip Rental-Milford-Rehab Tpy and Ancilry	10,154.00		0.00	10,154.00	11,048.00
452000-0107-24-000-0	Equip Rental-Milford-Respiratory	25,959.00		0.00	25,959.00	15,580.00
Subtotal [5M] Other		144,447.00		0.00	144,447.00	154,832.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,276,388.00		0.00	1,276,388.00	1,285,371.00
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					
463000-0107-25-000-0	Gas-Milford-Property	55,068.00		0.00	55,068.00	51,558.00
Subtotal [6B] Heat		55,068.00		0.00	55,068.00	51,558.00
Subgroup : [6C]	Light & Power					
462000-0107-25-000-0	Electric-Milford-Property	108,327.00		0.00	108,327.00	103,602.00
Subtotal [6C] Light & Power		108,327.00		0.00	108,327.00	103,602.00
Subgroup : [6D]	Water					
464000-0107-25-000-0	Sewer-Milford-Property	40,116.00		0.00	40,116.00	38,896.00
466000-0107-25-000-0	Water-Milford-Property	1,339.00		0.00	1,339.00	1,488.00
Subtotal [6D] Water		41,455.00		0.00	41,455.00	40,384.00
Subgroup : [6E]	Equipment Lease					
435210-0107-03-000-0	IT Rental-Milford-Administration	44,019.00		(7,814.00)	36,205.00	37,654.00
452000-0107-04-000-0	Equip Rental-Milford-Fiscal Operations	9,092.00		0.00	9,092.00	8,212.00
520100-0107-03-000-0	Auto Lease Expense-Milford-Administration	19,268.00		0.00	19,268.00	10,308.00
Subtotal [6E] Equipment Lease		72,379.00		(7,814.00)	64,565.00	56,174.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [6F]	Other					
410000-0107-08-000-0	Supplies-Milford-Maintenance	35,097.00		0.00	35,097.00	39,634.00
440000-0107-08-000-0	Purch Services-Milford-Maintenance	153,213.00		0.00	153,213.00	99,737.00
440001-0107-08-000-0	Ground Services-Milford-Maintenance	36,104.00		0.00	36,104.00	35,822.00
442000-0107-08-000-0	Pest Control-Milford-Maintenance -	2,063.00		0.00	2,063.00	1,888.00
443000-0107-08-000-0	Carting-Milford-Maintenance	42,102.00		0.00	42,102.00	45,981.00
450000-0107-08-000-0	Rental Expenses-Milford-Maintenance	0.00		0.00	0.00	333.00
	Subtotal [6F] Other	268,579.00		0.00	268,579.00	223,395.00
Subgroup : [7D]	Movable Equipment					
486000-0107-25-000-0	Depr Exp MME-Milford	115,915.00	RJE - 5	(14,782.00)	101,133.00	97,182.00
				(14,782.00)		
	Subtotal [7D] Movable Equipment	115,915.00		(14,782.00)	101,133.00	97,182.00
Subgroup : [8C]	Leasehold Improvements					
484000-0107-25-000-0	Depe Exp LHI-Milford	140,525.00	RJE - 5	14,782.00	155,307.00	91,825.00
				14,782.00		
	Subtotal [8C] Leasehold Improvements	140,525.00		14,782.00	155,307.00	91,825.00
Subgroup : [9]	Rental Payments					
471000-0107-25-000-0	Rent-Milford-Property	650,716.00		0.00	650,716.00	789,827.00
	Subtotal [9] Rental Payments	650,716.00		0.00	650,716.00	789,827.00
Subgroup : [10B]	Real estate taxes paid by lessor					
473000-0107-25-000-0	Real Estate Taxes-Milford-Property	124,057.00		0.00	124,057.00	137,655.00
	Subtotal [10B] Real estate taxes paid by lessor	124,057.00		0.00	124,057.00	137,655.00
Subgroup : [10C]	Personal property taxes					
472000-0107-25-000-0	Personal Property Taxes-Milford-Property	12,590.00		0.00	12,590.00	11,200.00
	Subtotal [10C] Personal property taxes	12,590.00		0.00	12,590.00	11,200.00
Total [22] Maintenance and Property		1,589,611.00		(7,814.00)	1,581,797.00	1,602,802.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
503100-0107-03-000-0	Interest-Milford-Administration	11,129.00		0.00	11,129.00	12,843.00
503130-0107-03-000-0	Interest on Computer Loan-Milford-Administrati	1,975.00		0.00	1,975.00	2,867.00
	Subtotal [12D] Other Interest Expense	13,104.00		0.00	13,104.00	15,710.00
Subgroup : [14A]	Insurance on Property					
472500-0107-25-000-0	Property Insurance-Milford-Property	26,858.00		0.00	26,858.00	23,513.00
515000-0107-25-000-0	Mortgage Ins-Milford-Property- -	49,505.00		0.00	49,505.00	49,993.00
	Subtotal [14A] Insurance on Property	76,363.00		0.00	76,363.00	73,506.00
Subgroup : [14C3]	Other					
510000-0107-03-000-0	Liability Ins-Milford-Administration	55,283.00		0.00	55,283.00	138,740.00
513000-0107-03-000-0	Crime Ins-Milford-Administration	6,128.00		0.00	6,128.00	5,927.00
	Subtotal [14C3] Other	61,411.00		0.00	61,411.00	144,667.00
Total [27] Interest and Insurance		150,878.00		0.00	150,878.00	233,883.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0107-00-000-0	Medicaid Room & Board-Milford	(12,432,155.00)		0.00	(12,432,155.00)	(11,733,180.00)
	Subtotal [1A] Medicaid Residents (CT only)	(12,432,155.00)		0.00	(12,432,155.00)	(11,733,180.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0107-00-000-0	Medicaid Room & Board Contra-Milford	4,510,092.00		0.00	4,510,092.00	4,548,783.00
313005-0107-00-000-0	Medicaid Contra Other-Milford	1,251.00		0.00	1,251.00	457.00
	Subtotal [1B] Medicaid room and board contractual allowance	4,511,343.00		0.00	4,511,343.00	4,549,240.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
321000-0107-00-000-0	Medicare Pt A Room & Board-Milford	(4,862,594.00)		0.00	(4,862,594.00)	(4,180,430.00)
	Subtotal [3A] Medicare Residents (All inclusive)	(4,862,594.00)		0.00	(4,862,594.00)	(4,180,430.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0107-00-000-0	Medicare Pt A R and B Contra-Milford	3,929,010.00		0.00	3,929,010.00	3,369,253.00
323005-0107-00-000-0	Medicare Pt A Contra Other-Milford	119,391.00		0.00	119,391.00	133,666.00
328000-0107-00-000-0	Medicare Pt A Sequestration-Milford	109,405.00		0.00	109,405.00	44,176.00
	Subtotal [3B] Medicare room and board contractual allowance	4,157,806.00		0.00	4,157,806.00	3,547,095.00
Subgroup : [4A]	Private-pay residents and other					
303100-0107-00-000-0	Hospice Revenue-Milford	(358,400.00)		0.00	(358,400.00)	(390,180.00)
341000-0107-00-000-0	Private Room & Board-Milford	(2,005,890.00)		0.00	(2,005,890.00)	(1,458,625.00)
351000-0107-00-000-0	Comm Ins Room & Board-Milford	(441,165.00)		0.00	(441,165.00)	(390,900.00)
371000-0107-00-000-0	Mgd Medicare Room and Board-Milford	(2,661,990.00)		0.00	(2,661,990.00)	(2,864,890.00)
	Subtotal [4A] Private-pay residents and other	(5,467,445.00)		0.00	(5,467,445.00)	(5,104,595.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303700-0107-00-000-0	Hospice C/A-Milford	126,751.00		0.00	126,751.00	154,397.00
341005-0107-00-000-0	Private Room & Board Contra-Milford	93,943.00		0.00	93,943.00	2,089.00
351005-0107-00-000-0	Comm Ins Room & Board Contra-Milford	37,126.00		0.00	37,126.00	67,759.00
353005-0107-00-000-0	Comm Ins Contra Other-Milford	806.00		0.00	806.00	15,289.00
371005-0107-00-000-0	Mgd Medicare Room & Board Contra-Milford	967,715.00		0.00	967,715.00	888,406.00
373005-0107-00-000-0	Mgd Medicare Contra Other-Milford	62,859.00		0.00	62,859.00	82,298.00
381005-0107-00-000-0	Mgd Medicaid Room & Board Contra-Milford	0.00		0.00	0.00	(267.00)
	Subtotal [4B] Private-pay room and board contractual allowance	1,289,200.00		0.00	1,289,200.00	1,209,971.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0107-00-000-0	Medicare Pt A Pharmacy-Milford	(684,001.00)		0.00	(684,001.00)	(717,087.00)
335700-0107-00-000-0	Medicare Pt B Flu/Pneumonia-Milford	(7,833.00)		0.00	(7,833.00)	(1,998.00)
	Subtotal [5A] Prescription Drugs - Medicare	(691,834.00)		0.00	(691,834.00)	(719,085.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0107-00-000-0	Medicare Pt A Pharmacy Contra-Milford	715,106.00		0.00	715,106.00	789,590.00
	Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance	715,106.00		0.00	715,106.00	789,590.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
314100-0107-00-000-0	Medicaid Pharmacy-Milford	(122,759.00)		0.00	(122,759.00)	(54,576.00)
344100-0107-00-000-0	Private Pharmacy-Milford	(972.00)		0.00	(972.00)	0.00
344105-0107-00-000-0	Private Pharmacy Contra-Milford	21.00		0.00	21.00	0.00
345700-0107-00-000-0	Private Flu/Pneumonia-Milford	(65.00)		0.00	(65.00)	0.00
354100-0107-00-000-0	Comm Ins Pharmacy-Milford	(76,560.00)		0.00	(76,560.00)	(65,585.00)
374100-0107-00-000-0	Mgd Medicare Pharmacy-Milford	(438,650.00)		0.00	(438,650.00)	(465,771.00)
	Subtotal [5C] Prescription Drugs - Non-medicare	(638,985.00)		0.00	(638,985.00)	(585,932.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
314105-0107-00-000-0	Medicaid Pharmacy Contra-Milford	126,968.00		0.00	126,968.00	54,889.00
354105-0107-00-000-0	Comm Ins Pharmacy Contra-Milford	98,426.00		0.00	98,426.00	86,484.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<u>9/30/2023</u>			<u>9/30/2023</u>	<u>9/30/2022</u>
374105-0107-00-000-0	Mgd Medicare Pharmacy Contra-Milford	483,909.00		0.00	483,909.00	534,463.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		709,303.00		0.00	709,303.00	675,836.00
Subgroup : [6A]	Medical Supplies - Medicare					
324200-0107-00-000-0	MCR Pt A Chargeable Med Supp-Milford	(21,499.00)		0.00	(21,499.00)	(42,471.00)
Subtotal [6A] Medical Supplies - Medicare		(21,499.00)		0.00	(21,499.00)	(42,471.00)
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance					
324205-0107-00-000-0	MCR Pt A Charge Med Supp Contra-Milford	21,499.00		0.00	21,499.00	42,471.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		21,499.00		0.00	21,499.00	42,471.00
Subgroup : [6C]	Medical Supplies - Non-medicare					
374900-0107-00-000-0	Mgd Medicare Speciality Beds-Milford	(5,020.00)		0.00	(5,020.00)	(5,980.00)
Subtotal [6C] Medical Supplies - Non-medicare		(5,020.00)		0.00	(5,020.00)	(5,980.00)
Subgroup : [7A]	Physical Therapy - Medicare					
324300-0107-00-000-0	Medicare Pt A PT-Milford	(675,884.00)		0.00	(675,884.00)	(405,254.00)
334300-0107-00-000-0	Medicare Pt B PT-Milford	(38,520.00)		0.00	(38,520.00)	(51,362.00)
Subtotal [7A] Physical Therapy - Medicare		(714,404.00)		0.00	(714,404.00)	(456,616.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321006-0107-00-000-0	Medicare A PT Contra-Milford	(880,140.00)		0.00	(880,140.00)	(792,106.00)
324305-0107-00-000-0	Medicare Pt A PT Contra-Milford	675,884.00		0.00	675,884.00	405,254.00
334305-0107-00-000-0	Medicare Pt B PT Contra-Milford	23,029.00		0.00	23,029.00	15,670.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(181,227.00)		0.00	(181,227.00)	(371,182.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
304100-0107-00-000-0	Hospice Pharmacy-Milford	(526.00)		0.00	(526.00)	(96.00)
304300-0107-00-000-0	Hospice PT-Milford	(64.00)		0.00	(64.00)	(79.00)
314300-0107-00-000-0	Medicaid PT-Milford	(11,915.00)		0.00	(11,915.00)	(22,009.00)
337305-0107-00-000-0	Mgd Medicare Pt B PT Contra-Milford	0.00		0.00	0.00	(126.00)
344300-0107-00-000-0	Private PT-Milford	0.00		0.00	0.00	24.00
354300-0107-00-000-0	Comm Ins PT-Milford	(68,124.00)		0.00	(68,124.00)	(42,886.00)
374300-0107-00-000-0	Mgd Medicare PT-Milford	(387,404.00)		0.00	(387,404.00)	(296,391.00)
378100-0107-00-000-0	Medicare Mgd Care Pt B PT-Milford	(52,958.00)		0.00	(52,958.00)	(43,854.00)
Subtotal [7C] Physical Therapy - Non-medicare		(520,991.00)		0.00	(520,991.00)	(405,417.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
304105-0107-00-000-0	Hospice Pharmacy Contra-Milford	526.00		0.00	526.00	96.00
304305-0107-00-000-0	Hospice PT Contra-Milford	32.00		0.00	32.00	79.00
314305-0107-00-000-0	Medicaid PT Contra-Milford	11,915.00		0.00	11,915.00	22,009.00
354305-0107-00-000-0	Comm Ins PT Contra-Milford	68,124.00		0.00	68,124.00	42,886.00
371006-0107-00-000-0	Mgd Medicare PT Contra-Milford	(122,386.00)		0.00	(122,386.00)	(95,760.00)
374305-0107-00-000-0	Mgd Medicare PT Contra-Milford	386,779.00		0.00	386,779.00	296,391.00
378105-0107-00-000-0	Medicare Mgd Pt B PT Contra-Milford	48,926.00		0.00	48,926.00	17,588.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		393,916.00		0.00	393,916.00	283,289.00
Subgroup : [8A]	Speech Therapy - Medicare					
324400-0107-00-000-0	Medicare Pt A ST-Milford	(237,890.00)		0.00	(237,890.00)	(115,643.00)
334400-0107-00-000-0	Medicare Pt B ST-Milford	(43,277.00)		0.00	(43,277.00)	(12,572.00)
Subtotal [8A] Speech Therapy - Medicare		(281,167.00)		0.00	(281,167.00)	(128,215.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
321008-0107-00-000-0	Medicare A ST Contra-Milford	(402,251.00)		0.00	(402,251.00)	(347,374.00)
324405-0107-00-000-0	Medicare Pt A ST Contra-Milford	237,890.00		0.00	237,890.00	115,643.00
334405-0107-00-000-0	Medicare Pt B ST Contra-Milford	21,742.00		0.00	21,742.00	1,416.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(142,619.00)		0.00	(142,619.00)	(230,315.00)
Subgroup : [8C]	Speech Therapy - Non-medicare					
304400-0107-00-000-0	Hospice ST-Milford	(2,006.00)		0.00	(2,006.00)	(1,857.00)
314400-0107-00-000-0	Medicaid ST-Milford	(14,599.00)		0.00	(14,599.00)	(7,257.00)
354400-0107-00-000-0	Comm Ins ST-Milford	(14,727.00)		0.00	(14,727.00)	(15,592.00)
374400-0107-00-000-0	Mgd Medicare ST-Milford	(123,055.00)		0.00	(123,055.00)	(80,849.00)
378120-0107-00-000-0	Medicare Mgd Care Pt B ST-Milford	(38,855.00)		0.00	(38,855.00)	(30,375.00)
Subtotal [8C] Speech Therapy - Non-medicare		(193,342.00)		0.00	(193,342.00)	(135,930.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
304405-0107-00-000-0	Hospice ST Contra-Milford	1,003.00		0.00	1,003.00	0.00
314405-0107-00-000-0	Medicaid ST Contra-Milford	14,699.00		0.00	14,699.00	7,257.00
354405-0107-00-000-0	Comm Ins ST Contra-Milford	14,727.00		0.00	14,727.00	15,592.00
371008-0107-00-000-0	Mgd Medicare ST Contra-Milford	(54,276.00)		0.00	(54,276.00)	(39,749.00)
374405-0107-00-000-0	Mgd Medicare ST Contra-Milford	123,055.00		0.00	123,055.00	80,849.00
378125-0107-00-000-0	Medicare Mgd Pt B ST-Contra-Milford	31,735.00		0.00	31,735.00	27,332.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		130,943.00		0.00	130,943.00	91,281.00
Subgroup : [9A]	Occupational Therapy - Medicare					
324800-0107-00-000-0	Medicare Pt A OT-Milford	(765,550.00)		0.00	(765,550.00)	(444,269.00)
334800-0107-00-000-0	Medicare Pt B OT-Milford	(175,679.00)		0.00	(175,679.00)	(39,900.00)
Subtotal [9A] Occupational Therapy - Medicare		(941,229.00)		0.00	(941,229.00)	(484,169.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
321007-0107-00-000-0	Medicare A OT Contra-Milford	(818,554.00)		0.00	(818,554.00)	(735,247.00)
324805-0107-00-000-0	Medicare Pt A OT Contra-Milford	765,550.00		0.00	765,550.00	444,269.00
334805-0107-00-000-0	Medicare Pt B OT Contra-Milford	105,346.00		0.00	105,346.00	15,724.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		52,342.00		0.00	52,342.00	(275,254.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare					
314800-0107-00-000-0	Medicaid OT-Milford	(28,009.00)		0.00	(28,009.00)	(23,164.00)
344800-0107-00-000-0	Private OT-Milford	0.00		0.00	0.00	(118.00)
354800-0107-00-000-0	Comm Ins OT-Milford	(82,235.00)		0.00	(82,235.00)	(51,267.00)
374800-0107-00-000-0	Mgd Medicare OT-Milford	(480,236.00)		0.00	(480,236.00)	(337,150.00)
378130-0107-00-000-0	Medicare Mgd Care Pt B OT-Milford	(100,753.00)		0.00	(100,753.00)	(74,083.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(691,233.00)		0.00	(691,233.00)	(485,782.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
314805-0107-00-000-0	Medicaid OT Contra-Milford	28,009.00		0.00	28,009.00	23,164.00
354805-0107-00-000-0	Comm Ins OT Contra-Milford	82,235.00		0.00	82,235.00	51,267.00
371007-0107-00-000-0	Mgd Medicare OT Contra-Milford	(114,407.00)		0.00	(114,407.00)	(89,106.00)
374805-0107-00-000-0	Mgd Medicare OT Contra-Milford	480,236.00		0.00	480,236.00	337,150.00
378135-0107-00-000-0	Medicare Mgd Pt B OT Contra-Milford	88,559.00		0.00	88,559.00	58,803.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		564,632.00		0.00	564,632.00	381,278.00
Subgroup : [10A]	Other - Medicare					
321009-0107-00-000-0	Medicare A NTA Contra-Milford	(1,231,924.00)		0.00	(1,231,924.00)	(1,165,722.00)
321010-0107-00-000-0	Medicare A Nsng Comp Contra-Milford	(2,015,311.00)		0.00	(2,015,311.00)	(1,782,084.00)
324000-0107-00-000-0	Medicare Pt A Ambulance-Milford	(538.00)		0.00	(538.00)	0.00
324500-0107-00-000-0	Medicare Pt A IV Therapy-Milford	(31,106.00)		0.00	(31,106.00)	(72,503.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
324600-0107-00-000-0	Medicare Pt A Lab-Milford	(75,136.00)		0.00	(75,136.00)	(90,107.00)
325000-0107-00-000-0	Medicare Pt A X-Milford	(43,716.00)		0.00	(43,716.00)	(43,559.00)
325700-0107-00-000-0	Medicare Pt A Flu/Pneumonia-Milford	0.00		0.00	0.00	48.00
338000-0107-00-000-0	Medicare Pt B Prior Period-Milford	1,893.00		0.00	1,893.00	445.00
Subtotal [10A] Other - Medicare		(3,395,838.00)		0.00	(3,395,838.00)	(3,153,482.00)
Subgroup : [10B]	Other - Non-medicare					
314500-0107-00-000-0	Medicaid IV Therapy-Milford	(4,208.00)		0.00	(4,208.00)	(313.00)
314600-0107-00-000-0	Medicaid Lab-Milford	(1,251.00)		0.00	(1,251.00)	(457.00)
329000-0107-00-000-0	Medicare Pt A Settlement-Milford	(24,024.00)		0.00	(24,024.00)	0.00
344200-0107-00-000-0	Private Chargeable Med Supp-Milford	0.00		0.00	0.00	(2,110.00)
354500-0107-00-000-0	Comm Ins IV Therapy-Milford	(25,983.00)		0.00	(25,983.00)	(20,899.00)
354600-0107-00-000-0	Comm Ins Lab-Milford	(806.00)		0.00	(806.00)	(11,193.00)
355000-0107-00-000-0	Comm Ins X-Milford	0.00		0.00	0.00	(4,096.00)
371009-0107-00-000-0	Mgd Medicare NTA Contra-Milford	(179,310.00)		0.00	(179,310.00)	(127,675.00)
371010-0107-00-000-0	Mgd Medicare Nsgng Comp Contra-Milford	(264,605.00)		0.00	(264,605.00)	(189,972.00)
374200-0107-00-000-0	Mgd Medicare Chargeable Medical Supplies-Milford	(325.00)		0.00	(325.00)	(11,284.00)
374205-0107-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Milford	325.00		0.00	325.00	11,284.00
374500-0107-00-000-0	Mgd Medicare IV Therapy-Milford	(45,890.00)		0.00	(45,890.00)	(68,692.00)
374600-0107-00-000-0	Mgd Medicare Lab-Milford	(35,537.00)		0.00	(35,537.00)	(55,351.00)
375000-0107-00-000-0	Mgd Medicare X-Milford	(22,302.00)		0.00	(22,302.00)	(20,966.00)
375700-0107-00-000-0	Mgd Medicare Flu/Pneumonia-Milford	(7,595.00)		0.00	(7,595.00)	(2,372.00)
378000-0107-00-000-0	Mgd Medicare Prior Period-Milford	17,713.00		0.00	17,713.00	5,290.00
389010-0107-00-000-0	Patient Revenue Capitation -Milford	(213,115.00)		0.00	(213,115.00)	(150,775.00)
Subtotal [10B] Other - Non-medicare		(806,913.00)		0.00	(806,913.00)	(649,581.00)
Subgroup : [15]	Interest Income					
391100-0107-00-000-0	Interest Income-Milford	(8,702.00)		0.00	(8,702.00)	(1,421.00)
Subtotal [15] Interest Income		(8,702.00)		0.00	(8,702.00)	(1,421.00)
Subgroup : [18]	Other Revenue					
391500-0107-00-000-0	Misc. Other Income-Milford	(31,301.00)		0.00	(31,301.00)	(89,098.00)
391600-0107-00-000-0	Transcription Income-Milford	(871.00)		0.00	(871.00)	(1,275.00)
541050-0107-03-000-0	Prior Period Expense-Milford-Administration	(24,994.00)		0.00	(24,994.00)	(56,346.00)
Subtotal [18] Other Revenue		(57,166.00)		0.00	(57,166.00)	(146,719.00)
Total [30] Statement of Revenue		(19,508,273.00)		0.00	(19,508,273.00)	(17,725,705.00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
101005-0107-00-000-0	Cash Operating-Milford	162,686.00		0.00	162,686.00	285,411.00
102000-0107-00-000-0	Cash - Payroll-Milford	7,269.00		0.00	7,269.00	9,191.00
104020-0107-00-000-0	Cash - Savings 2-Milford	606,447.00		0.00	606,447.00	902,800.00
105000-0107-00-000-0	Cash - Savings Patients-Milford	42,607.00		0.00	42,607.00	37,412.00
106000-0107-00-000-0	Petty Cash-Milford	2,000.00		0.00	2,000.00	2,000.00
106100-0107-00-000-0	Petty Cash - Resident Funds-Milford	600.00		0.00	600.00	600.00
Subtotal [A1] Cash		821,609.00		0.00	821,609.00	1,237,414.00
Subgroup : [A2]	Resident Accounts Receivable					
110000-0107-00-000-0	Accounts Receivable-Milford	200,629.00		0.00	200,629.00	126,992.00
111000-0107-00-000-0	A/R Private-Milford	158,130.00		0.00	158,130.00	205,450.00
111200-0107-00-000-0	A/R Comm Ins-Milford	289,758.00		0.00	289,758.00	280,342.00
111300-0107-00-000-0	A/R Hospice-Milford	41,859.00		0.00	41,859.00	34,070.00
111400-0107-00-000-0	A/R Mgd Medicare-Milford	373,426.00		0.00	373,426.00	190,691.00
112000-0107-00-000-0	A/R Medicare Pt A-Milford	517,137.00		0.00	517,137.00	634,700.00
112500-0107-00-000-0	A/R Medicare Pt B-Milford	6,533.00		0.00	6,533.00	9,163.00
113000-0107-00-000-0	A/R Medicaid-Milford	866,295.00		0.00	866,295.00	649,070.00
114000-0107-00-000-0	A/R Patient Ptpicipation-Milford	(7,693.00)		0.00	(7,693.00)	32,976.00
116100-0107-00-000-0	Medicare Coins Bad Debt-Milford	24,024.00		0.00	24,024.00	0.00
116200-0107-00-000-0	Allowance for Doubtful Accounts-Milford	(520,076.00)		0.00	(520,076.00)	(561,282.00)
Subtotal [A2] Resident Accounts Receivable		1,950,022.00		0.00	1,950,022.00	1,602,172.00
Subgroup : [A3]	Other Accounts Receivable					
141600-0107-00-000-0	Due from Related-Milford	3,572,262.00		0.00	3,572,262.00	2,746,545.00
Subtotal [A3] Other Accounts Receivable		3,572,262.00		0.00	3,572,262.00	2,746,545.00
Subgroup : [A4]	Inventories					
130000-0107-00-000-0	Inventory-Milford	74,003.00		0.00	74,003.00	88,227.00
Subtotal [A4] Inventories		74,003.00		0.00	74,003.00	88,227.00
Subgroup : [A5]	Prepaid Expenses					
121400-0107-00-000-0	Prepaid Workers Comp-Milford	20,592.00		0.00	20,592.00	21,312.00
122200-0107-00-000-0	Prepaid Gen. Ins-Milford	44,193.00		0.00	44,193.00	58,807.00
129000-0107-00-000-0	Prepaid Expense Other-Milford	39,422.00		0.00	39,422.00	22,225.00
129100-0107-00-000-0	Prepaid Real Estate Taxes-Milford	35,216.00		0.00	35,216.00	34,530.00
129110-0107-00-000-0	Prepaid Personal Property Taxes-Milford	3,861.00		0.00	3,861.00	2,712.00
129200-0107-00-000-0	Prepaid Corp Taxes-Milford	173,051.00		0.00	173,051.00	173,051.00
129300-0107-00-000-0	Prepaid Mgmt Assets-Milford	19,317.00		0.00	19,317.00	13,703.00
Subtotal [A5] Prepaid Expenses		335,652.00		0.00	335,652.00	326,340.00
Subgroup : [A8]	Other Current Assets					
107000-0107-00-000-0	Resident Refunds-Milford	0.00		0.00	0.00	862.00
129900-0107-00-000-0	CT PET Deferred Tax-Milford	0.00		0.00	0.00	74,777.00
142400-0107-00-000-0	Mortgage Escrow-Milford	308,385.00		0.00	308,385.00	222,947.00
Subtotal [A8] Other Current Assets		308,385.00		0.00	308,385.00	298,586.00
Subgroup : [B4]	Leasehold Improvements					
154000-0107-00-000-0	Lease hold Improvements-Milford	2,797,453.00		84,065.00	2,881,518.00	2,736,387.00
154100-0107-00-000-0	Leasehold Improvement Mgmt-Milford	6,197.00		0.00	6,197.00	6,197.00
164000-0107-00-000-0	Accum Depr LHI-Milford	(1,294,429.00)		0.00	(1,294,429.00)	(1,153,904.00)
164100-0107-00-000-0	Accum Amort LHI Mgmt-Milford	(6,197.00)		0.00	(6,197.00)	(6,197.00)
Subtotal [B4] Leasehold Improvements		1,503,024.00		84,065.00	1,587,089.00	1,582,483.00
Subgroup : [B6]	Movable Equipment					
156000-0107-00-000-0	Major Movable Equip-Milford	1,637,521.00		(84,065.00)	1,553,456.00	1,454,227.00
156100-0107-00-000-0	Moveable Equip Mgmt-Milford	14,172.00		0.00	14,172.00	14,172.00
166000-0107-00-000-0	Accum Depr MME-Milford	(1,083,296.00)		0.00	(1,083,296.00)	(967,381.00)
166100-0107-00-000-0	Accum Dep Moveable Equip Mgmt-Milford	(14,172.00)		0.00	(14,172.00)	(14,172.00)
Subtotal [B6] Movable Equipment		554,225.00		(84,065.00)	470,160.00	486,846.00
Subgroup : [D1]	Deferred Deposits					
143000-0107-00-000-0	Reserve for Replacement-Milford	707,912.00		0.00	707,912.00	646,504.00
Subtotal [D1] Deferred Deposits		707,912.00		0.00	707,912.00	646,504.00
Subgroup : [D3]	Organization Expense					
158000-0107-00-000-0	Organizational Costs-Milford	21,167.00		0.00	21,167.00	21,167.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
168000-0107-00-000-0	Accum Amort Organaz Costs-Milford	(21,167.00)		0.00	(21,167.00)	(21,167.00)
Subtotal [D3] Organization Expense		0.00		0.00	0.00	0.00
Subgroup : [D7]	Other Assets					
145000-0107-00-000-0	Security Deposits-Milford	11,500.00		0.00	11,500.00	11,500.00
159000-0107-00-000-0	Operating Lease Right of Use Assets	5,544,324.00		0.00	5,544,324.00	0.00
Subtotal [D7] Other Assets		5,555,824.00		0.00	5,555,824.00	11,500.00
Total [31-32] Assets		15,382,918.00		0.00	15,382,918.00	9,026,617.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0107-00-000-0	Accounts Payable-Milford	(700,954.00)		0.00	(700,954.00)	(676,506.00)
Subtotal [A1] Trade Accounts Payable		(700,954.00)		0.00	(700,954.00)	(676,506.00)
Subgroup : [A2]	Note Payable					
211006-0107-00-000-0	Notes/Loans Payable S/T-Milford	(81,531.00)		0.00	(81,531.00)	(79,124.00)
Subtotal [A2] Note Payable		(81,531.00)		0.00	(81,531.00)	(79,124.00)
Subgroup : [A3]	Loans Payable for Equipment					
211401-0107-00-000-0	Equipment Obligation ST 1-Milford	(17,977.00)		0.00	(17,977.00)	(17,036.00)
Subtotal [A3] Loans Payable for Equipment		(17,977.00)		0.00	(17,977.00)	(17,036.00)
Subgroup : [A4]	Accrued Payroll					
250100-0107-00-000-0	Accrued Payroll-Milford	(527,251.00)		0.00	(527,251.00)	(509,794.00)
Subtotal [A4] Accrued Payroll		(527,251.00)		0.00	(527,251.00)	(509,794.00)
Subgroup : [A12]	Other Current Liabilities					
220200-0107-00-000-0	Unclaimed ADP checks-Milford	(4,745.00)		0.00	(4,745.00)	(3,482.00)
226200-0107-00-000-0	Patients Fund-Milford	(42,607.00)		0.00	(42,607.00)	(37,412.00)
227000-0107-00-000-0	Sec Deposit Private Patient-Milford	(15,033.00)		0.00	(15,033.00)	(15,033.00)
250000-0107-00-000-0	Accrued Expenses-Milford	(216,253.00)		0.00	(216,253.00)	(183,852.00)
250020-0107-00-000-0	Accrued Pension-Milford	(394,760.00)		0.00	(394,760.00)	(230,695.00)
250030-0107-00-000-0	Accrued Worker's Comp-Milford	(102,353.00)		0.00	(102,353.00)	(76,998.00)
254900-0107-00-000-0	CT PET Tax Accrued Expense-Milford	(10,909.00)		0.00	(10,909.00)	16,321.00
Subtotal [A12] Other Current Liabilities		(786,660.00)		0.00	(786,660.00)	(531,151.00)
Subgroup : [B1]	Loans Payable - Equipment					
211411-0107-00-000-0	Equipment Obligation LT 1-Milford	(8,376.00)		0.00	(8,376.00)	(26,353.00)
Subtotal [B1] Loans Payable - Equipment		(8,376.00)		0.00	(8,376.00)	(26,353.00)
Subgroup : [B2]	Mortgages Payable					
211106-0107-00-000-0	Notes/Loans Payable L/T-Milford	(222,285.00)		0.00	(222,285.00)	(303,815.00)
Subtotal [B2] Mortgages Payable		(222,285.00)		0.00	(222,285.00)	(303,815.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0107-00-000-0	Due to Realty-Milford	(2,336,502.00)		0.00	(2,336,502.00)	(2,356,468.00)
221800-0107-00-000-0	Due to HMS-Milford	(112,265.00)		0.00	(112,265.00)	(92,091.00)
221500-0107-00-000-0	Due to Related-Milford	(791,631.00)		0.00	(791,631.00)	(859,528.00)
Subtotal [B3] Loans from Owners or Related Parties		(3,240,398.00)		0.00	(3,240,398.00)	(3,308,087.00)
Subgroup : [B4]	Other Long-Term Liabilities					
231100-0107-00-000-0	Operating Lease Liability - Current	(208,322.00)		0.00	(208,322.00)	0.00
231200-0107-00-000-0	Operating Lease Liability - Noncurrent	(5,336,002.00)		0.00	(5,336,002.00)	0.00
271000-0107-00-000-0	Due to Aging in Amer-Milford	(2,629.00)		0.00	(2,629.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		(5,546,953.00)		0.00	(5,546,953.00)	0.00
Total [33-34] Liabilities		(11,132,385.00)		0.00	(11,132,385.00)	(5,451,866.00)
Group : [35]	Equity					
Subgroup : [B2]	Capital Stock					
280100-0107-00-000-0	Paid in Capital-Milford	(1,000.00)		0.00	(1,000.00)	(1,000.00)
Subtotal [B2] Capital Stock		(1,000.00)		0.00	(1,000.00)	(1,000.00)
Subgroup : [B5]	Cumulated Earnings					
280000-0107-00-000-0	Capital-Milford	1,304,956.00		0.00	1,304,956.00	1,304,956.00
280200-0107-00-000-0	Shareholders Undis Earn-Milford	(1,775,778.00)		0.00	(1,775,778.00)	(1,775,778.00)
286000-0107-00-000-0	Ptner Drawings-Milford	1,055,000.00		0.00	1,055,000.00	1,280,000.00
295000-0107-00-000-0	Retained Earnings-Milford	(3,650,170.00)		0.00	(3,650,170.00)	(3,317,324.00)
Subtotal [B5] Cumulated Earnings		(3,065,992.00)		0.00	(3,065,992.00)	(2,508,146.00)
Total [35] Equity		(3,066,992.00)		0.00	(3,066,992.00)	(2,509,146.00)
	Sum of Account Groups	156,130.00		0.00	156,130.00	166,152.00
	Net (Income) Loss	156,130.00		0.00	156,130.00	166,152.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		N.01a		
To reclass MDS Coordinator, Staff Development, Infection Control, and LPN Admin salaries into correct line of cost report				
Marcum 202	MDS Coordinator - RN		100,414.00	
Marcum 203	Staff Development		71,698.00	
Marcum 204	MDS Coordinator - LPN		74,195.00	
Marcum 206	Infection Control		80,479.00	
400000-0107-15-052-	Salary-Milford-Nursing-LPN-			74,195.00
400000-0107-15-092-	Salary-Milford-Nursing-RN-			252,591.00
Total			326,786.00	326,786.00
Reclassifying Journal Entries JE # 2		J.01a		
To reclass management fees into correct line of cost report				
134000-0107-03-000-	Shared Services-Milford-Administration		4,137.00	
131000-0107-04-000-	Consulting Fees-Milford-Fiscal Operations			4,137.00
Total			4,137.00	4,137.00
Reclassifying Journal Entries JE # 3		D.01 - Tab V		
To reclass Admin equipment rentals and contracted IT into correct line of cost report				
Marcum 205	Admin - Equipmetn Rental		7,814.00	
135210-0107-03-000-	IT Rental-Milford-Administration			7,814.00
Total			7,814.00	7,814.00
Reclassifying Journal Entries JE # 4		D.01 - Tab O		
To reclass Licenses and Subscriptions to correct lines of cost report				
491001-0107-03-000-	Subscriptions-Milford-Administration		60.00	
500000-0107-03-000-	Licenses and Permits-Milford-Administration		1,564.00	
Marcum 103	Chamber Dues		220.00	
491000-0107-03-000-	Dues-Milford-Administration			1,844.00
Total			1,844.00	1,844.00
Reclassifying Journal Entries JE # 5		D.01		
To reclass fixed assets into correct lines of the cost report.				
154000-0107-00-000-	Lease hold Improvements-Milford		84,065.00	
184000-0107-25-000-	Depe Exp LHI-Milford		14,782.00	
156000-0107-00-000-	Major Movable Equip-Milford			84,065.00
186000-0107-25-000-	Depr Exp MME-Milford			14,782.00
Total			98,847.00	98,847.00



Provider Name: Milford Health & Rehab
 Provider Number:
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: