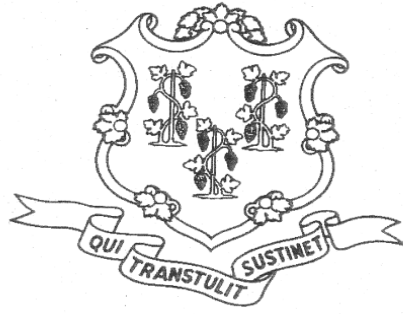


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Marlborough Health Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 85 Stage Harbor Road, Marlborough, CT 06447	
Type of Facility 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 200RH	(Specify)	(Specify)	Medicare Provider 07-5384
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Medicaid Provider Numbers:	CCNH / RHNS 75064	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Marlborough Health Care Center, Inc.	License No. 2105C	Report for Year Ended 9/30/2023	Page 1	of 37
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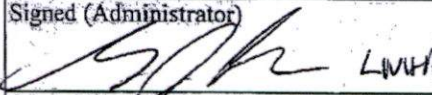

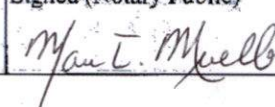
Administrator's/Owner's Certification

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 Marlborough 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) 		Date 2/12/24	Signed (Owner) 		Date 2/12/24
Printed Name (Administrator) Michael Rayel			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) 		Comm. Expires 5/10/26
Address of Notary Public 2845 Davis St Oceanside NY 11572					

(Notary Seal)
 MARIE T. MUELLER
 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 Marlborough Health Care Center, Inc.	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 85 Stage Harbor Road, Marlborough, CT 06447				
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 860-295-9831		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Marlborough Health Care Center, Inc.		Address (No. & Street, City, State, Zip) 85 Stage Harbor Road, Marlborough, CT 06447		
License Numbers:	CCNH / RHNS 200RH	(Specify)	(Specify)	Medicare Provider No. 07-5384
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 Michael Rayel		Nursing Home Administrator's License No.:	2010	
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 Marlborough Health Care Center, Inc.	License No. 200RH	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		
Marlborough Health Care Center, Inc.	85 Stage Harbor Road, Marlborough, CT 06447	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	181 Wildacre Avenue, Lawrence, NY 11559	Secretary	50	
Names of Stockholders Owning at Least 10% of Shares				
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	181 Wildacre Avenue, Lawrence, NY 11559	Secretary	50	

General Information and Questionnaire Individual Proprietorship

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	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 Marlborough Health Care Center, Inc.	License No. 200RH	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	%**				
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / m12	4,137	4,137
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	Pg. 27 / Line 12d	1,909	1,909
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg. 16 / Line m12	658,382	658,382
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST Services	Various	640,567	618,427
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	16,737	16,737
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/Rx Consulting	Various	434,864	403,923
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	859,319	859,319
Cambridge Manor	2428 Easton Tpke, Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Shared Employee / Bank Fees	Various	100,650	100,650
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	3,960,140	3,960,140

* 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	
Marlborough Health & Rehab		200RH	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	%**				
MAPLE VIEW MANOR	856 MAPLE ST ROCKY HILL CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Employee Consultant	Page 13 / Line b12o	1,920	1,920
Millborough Realty	85 Stage Harbor Rd Marlborough CT 06447	<input type="radio"/>	<input checked="" type="radio"/>	0%	Lease of Facility	Page 22 / Line 9	360,000	360,000***
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Fees	Page 16 / Line m13	19,565	19,565
Preferred Profesional Services	850 Silas Deane Highway Wethersfield CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Contract RN / LPN / CNAs	Various	550,948	550,948
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent / Other	Page 16 / Line m12	1,120	1,120
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent / Other	Page 16 / Line m12	14,915	14,915
Water's Edge Center For Health & Rehabilitation	111 Church St, Middletown, CT 06457	<input type="radio"/>	<input checked="" type="radio"/>	0%	Staff Development Coordinator	Page 13 / Line b12o	2,147	2,147
Various Intercompany Due to/from	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to/from Related / Realty	Page 34 / Line B3	3,011,672	3,011,672

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2023	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 (See listing page 13)		
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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Marlborough Health Care Center, Inc	License No. 200RH	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		42,759		
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 Marlborough Health C	License No. 200RH	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 Marlborough Health Care Center, Inc.			License No. 200RH		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	96	96			96	96						
B. As of midnight of THIS report period	94	94							94	94		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,864	2,864			2,534	2,534			330	330		
B. Medicaid (Conn.)	25,365	25,365			19,570	19,570			5,795	5,795		
C. Medicaid (other states)												
D. Private Pay	3,482	3,482			2,557	2,557			925	925		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	3,432	3,432			3,084	3,084			348	348		
G. Total Care Days During Period (3A thru F)	35,143	35,143			27,745	27,745			7,398	7,398		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	22	22			18	18			4	4		
5. Total Resident Days (3G + 4A + 4B)	35,165	35,165			27,763	27,763			7,402	7,402		

Schedule of Resident Statistics (Cont'd)

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH			Report for Year Ended 9/30/2023			Page 9		of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:														
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)					
N/A														
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.														
Change in Resident Days										CCNH / RHNS	(Specify)	(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	8	62		24										
Per Diem Rate														
a. One bed rm.	Various	303.42		545.00										
b. Two bed rms.	Various	303.42		510.00										
c. Three or more bed rms.														
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B										1,753	1,753			
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments										599	599			
2. Restorative Treatments														
C. Other										7,380	7,380			
D. Total Physical Therapy Treatments										9,732	9,732			
8. Total Number of Speech Therapy Treatments														
A. Medicare - Part B										918	918			
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments										242	242			
2. Restorative Treatments														
C. Other										1,658	1,658			
D. Total Speech Therapy Treatments										2,818	2,818			
9. Total Number of Occupational Therapy Treatments														
A. Medicare - Part B										3,279	3,279			
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments										829	829			
2. Restorative Treatments														
C. Other										8,168	8,168			
D. Total Occupational Therapy Treatments										12,276	12,276			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Marlborough Health Care Center, Inc.	200RH	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)	25,954		63						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	184,885		2,088						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	271,663		10,470						
5. Dietary Service									
a. Head Dietitian	32,843		799						
b. Food Service Supervisor	71,274		2,168						
c. Dietary Workers	440,344		21,148						
6. Housekeeping Service									
a. Head Housekeeper	59,352		2,080						
b. Other Housekeeping Workers	320,827		16,718						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	88,308		2,069						
b. Other Maintenance Workers	76,033		3,000						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	31,451		1,350						
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	203,031		3,122						
b. RN									
1. Direct Care	558,792		11,859						
2. Administrative**	200,027		5,984						
c. LPN									
1. Direct Care	1,265,650		33,437						
2. Administrative**									
d. Aides and Attendants	1,719,101		76,537						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	168,831		7,397						
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	91,148		2,633						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	98,418	(21,254)	2,911						
<i>A-13. Total Salary Expenditures</i>	5,907,932	(21,254)	205,833						

* 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 Associated with Marketing Disallowed)	\$ 96,455	\$ (19,291)	2,854						
Respiratory Therapy	1,963	(1,963)	57						
Total	\$ 98,418	\$ (21,254)	2,911	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Shared EE Nursing Consultants	\$ 96,882		1,104						
Staff Development Consultant	2,147		70						
MDS Coordinator	12,428		224						
IV Nursing Consultant / Rehab Consultants	17,058	\$ (17,058)	88						
Total	\$ 128,515	\$ (17,058)	1,486	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Marlborough Health Care Center, Inc.				200RH	9/30/2023			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	25,954			Non Discriminatory	Supervises operations, deals with DNS, other	63	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
Marlborough Health Care Center, Inc.				200RH		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)	(Specify)							
Section III - Administrators***										
Michael Rayel	184,885			Non Discriminatory	Administrator	2,088	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					
Marlborough Health Care Center, Inc.	200RH	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	7,616		480						
3. Pharmacist	12,824		219						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	221,720		4,249						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	36,000		380						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	17,134	(17,134)	13						
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	132,104		2,103						
b. Other									
10. Occupational Therapist									
a. Resident Care	295,711	(295,711)	5,768						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	204,712		2,791						
2. Administrative***									
b. LPN									
1. Direct Care	201,604		3,567						
2. Administrative***									
c. Aides	630,179		18,079						
d. Other									
12. Other (Specify)									
See Attached Schedule	128,515	(17,058)	1,486						
B-13 Total Fees Paid in Lieu of Salaries	1,888,119	(329,903)	39,135						

* 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 Marlborough Health Care Center, Inc.		License No. 200RH		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 Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Starling Physicians, 2110 Silas Deane HWY, Rocky Hill CT 06067	Medical Director / Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Services, 850 Silas Deane Hwy Wethersfield, CT 06109	Contract RNs / LPNs / CNAs / MDS Coordinator	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
INTELYCARE INC PO BOX 200413 PITTSBURGH PA 15262	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CLIPBOARD HEALTH PO BOX 103125 PASADENA CA 91189	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CAMBRIDGE MANOR	Shared EE Nursing Consultants	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
MAPLE VIEW MANOR	Shared EE Nursing Consultants	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
WATER'S EDGE CENTER FOR HEALTH	Shared EE Staff Development	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 207,359	207,359						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 49,796	50,042	(246)					
4. Social Security (F.I.C.A.)	\$ 441,287	443,463	(2,176)					
5. Health Insurance	\$ 855,103	859,319	(4,216)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 335,343	335,343						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 6,102	6,102						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	228,769	(228,769)					
d. Accounting and Auditing	\$ 28,685	28,685						
e. Legal (Services should be fully described on Page 15b)	\$ 10,750	29,029	(18,279)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 38,611	38,611						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 112,679	112,679						
2. Cellular Phones	\$ 2,034	2,034						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 250	1,500	(1,250)					
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 615,675	615,675						
Subtotal	\$ 2,703,674	2,958,610	(254,936)					

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

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Background Check-Marlborough-Administration	\$ 6,102					
Total	\$ 6,102	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

General Information and Questionnaire
Accounting Basis

Name of Facility Marlborough Health Care Center, In	License No. 200RH	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	\$	28,685
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 28,685

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 MURTHA CULLINA, LLP 2 Rogin Nassau 3 GOLDMAN GRUDER & WOOD 4 Various 5	Telephone Number 860-240-6000 860-256-6300 203-899-8900 Various
--	---

Address (*No. & Street, City, State, Zip Code*)
 1 Dept.101011 PO Box 150435 Hartford, CT 06115-0435
 2 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460
 3 200 CONNECTICUT AVENUE NORWALK CT 06854
 4 Various
 5

Services Provided by This Firm (*describe fully*)

1	Reviewed 2567 for IDR	\$	8,219
2	Research info regarding 2021 revaluation	\$	2,531
3	Collections (Disallowed on Pg 28)	\$	17,462
4	Various Non Allowable Conservatorship Fees (Disallowed)	\$	817
5		\$	
			Charge for Services Provided
			\$ 29,029

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

Respiratory Therapist Benefits Disallowance

Respiratory Therapist Salary	1,963	Page 10
Total Salaries	<u>5,907,932</u>	TB Linked
Percent to Total Salaries	0.03%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,352,824	TB Linked
Respiratory Therapist Benefits Disallowed	449	Page 28 attachment

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

Name of Facility	License No.	Report for Year Ended				Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:		2,703,674	2,958,610	(254,936)			
l. Travel and Entertainment							
1. Resident Travel and Entertainment	\$						
2. Holiday Parties for Staff	\$ 4,065	4,065					
3. Gifts to Staff and Residents	\$	19,813	(19,813)				
4. Employee Travel	\$ 6,841	6,841					
5. Education Expenses Related to Seminars and Conventions	\$ 12,735	12,735					
6. Automobile Expense (not purchase or depreciation)	\$	1,146	(1,146)				
7. Other (Specify) See Attached Schedule	\$						
m. Other Administrative and General Expenses							
1. Advertising Help Wanted (all such expenses)	\$ 1,000	1,000					
2. Advertising Telephone Directory (all such expenses)***	\$						
3. Advertising Other (Specify)*** See Attached Schedule	\$ 52,084	52,084					
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	\$ 4,179	4,179					
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 8,539	8,539					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$						
9. Subscriptions	\$ 10,746	10,746					
10. Contributions*** See Attached Schedule	\$	440	(440)				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 151,080	151,080					
12. Administrative Management Services**	\$ 300,413	678,554	(378,141)				
13. Other (Specify) See Attached Schedule	\$ 24,841	313,955	(289,114)				
C-14 Total Administrative & General Expenditures	\$ 3,280,197	4,223,787	(943,590)				

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

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

*** Facility should self-disallow the expense 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	\$ 15,111					
Promotional Advertising	36,973					
Total Other Advertising	\$ 52,084	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	\$ 440	\$ (440)				
Total Contributions	\$ 440	\$ (440)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Licenses and Permits-Marlborough-Administration	\$ 3,040					
Penalties-Marlborough-Administration	9,311	\$ (9,311)				
Bank Charges-Marlborough-Administration	42,273					
Misc. Expense-Marlb-Administration	17,962	(17,962)				
Prior Period Expense-Marlborough-Administration	241,369	(241,369)				
Medical Records Revenue Adjustment		(1,235)				
Misc Revenue Adjustment		(7,734)				
Rebate Revenue Adjustment		(11,503)				
Total Other Administrative and General	\$ 313,955	\$ (289,114)	\$ -	\$ -	\$ -	\$ -

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

<u>Description</u>	<u>Amount</u>	
Management fees Charged	678,554	Page 16, Line m12
Accounting Charges	28,685	Page 15, Line 1d
Total Management Fees Per Agreement	<u>707,239</u>	
Patient Days	35,165	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)	\$ 17.94	
PPD Allowance Per Client 2022	7.92	J.01a
2023 CPI Increase %	1.0541	J.01b
PPD Allowance 9/30/2023	<u>8.35</u>	
Amount over (Under)	\$ 9.5926	
Total Days	39,420	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 378,141</u></u>	

Schedule C-1 - Management Services*

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare Associates, Inc.	678,554	Shared Expenses	Page 16 / Line m12

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

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

Name of Facility	License No.	Report for Year Ended				Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 319,275	319,275					
2. Non-Food Supplies	\$ 30,602	30,602					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 5,407	5,407					
c. Other (Specify) _____ Minor Dietary Equipment	\$ 1,105	1,105					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 356,389	356,389					
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 Marlborough Health Care Center, Inc.		License No. 200RH	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. \$	114	114				
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)		\$	155,249	155,249				
c. Other (Specify) Supplies / Minor Equipment / Diapers		\$	41,163	41,163				
3D. Total Laundry Expenditures (3a + b + c)		\$	196,526	196,526				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Marlborough Health Care Center, Inc.		200RH	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$ 39,405	39,405				
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)							
	b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel						
		Amt.	\$					
	C. Other (<i>Specify</i>)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	39,405	39,405				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$		395,290	(395,290)			
	2. Purchased from	\$						
	b. Medicine Cabinet Drugs	\$	14,625	14,625				
	c. Medical and Therapeutic Supplies	\$	113,652	132,003	(18,351)			
	d. Ambulance/Limousine***	\$		36,357	(36,357)			
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$		6,386	(6,386)			
	f. X-rays and Related Radiological Procedures***	\$		16,930	(16,930)			
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
	h. Laboratory***	\$		31,684	(31,684)			
	i. Recreation	\$	19,152	19,152				
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$	7,200	15,439	(8,239)			
	m. Other (Specify)**** See Attached Schedule	\$	70,636	104,815	(34,179)			
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	225,265	772,681	(547,416)			

* 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.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies COVID-Marlborough-Nursing	\$ 33,424					
Flu Vaccine-Marlb-Medical Services	11,005					
IV Thy Supplies-Marlborough-Rehab Tpy and Ancllry	8,990	\$ (8,990)				
Purch Services-Marlborough-Nursing	6,177					
Equip Rental-Marlborough-Nursing	20,030					
Equip Rental-Marlborough-Rehab Tpy and Ancllry	10,154	(10,154)				
Equip Rental-Marlborough-Respiratory	15,022	(15,022)				
Consulting Fees-Marlborough-Rehab Tpy and Ancllry	13	(13)				
Total Other Resident Care	\$ 104,815	\$ (34,179)	\$ -	\$ -	\$ -	\$ -

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

Pg. 20a

Total Cable TV Expense	15,439	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>\$ 8,239</u></u>	{a}

Tickmark

{a}

Ties to page 20

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

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH		Report for Year Ended 9/30/2023				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
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	39,830			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	12,417			16	m11
Emcore Services	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	72,532			22	6f
Hartford Sprinkler	4 Britton Drive Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Sprinklers	19,111			22	6f
Med-Apparel Service Inc.	Pkwy, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	27,888			19	3b
Unitex Textile Rental	Pkwy, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	127,214			19	3b
All Waste, Inc.	143 Murphy Rd, Hartford, CT 06114	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Pickup	39,665			22	6f
ADP	P.O. Box 842875, Boston, MA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	12,041			16	m11
Junga Electric	19 Candlewood Road Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/Snow removal	39,206			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$ 80,573	80,573						
c. Light & Power	\$ 125,024	125,024						
d. Water	\$ 68,640	68,640						
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$ 46,466	46,466						
f. Other <i>(itemize)</i> See Attached Schedule	\$ 385,723	385,723						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 706,426	706,426						
7. Depreciation <i>(complete schedule page 23*)</i>								
a. Land Improvements	\$ 154	154						
b. Building & Building Improvements	\$ 80,251	80,251						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 36,604	36,680	(76)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 117,009	117,085	(76)					
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 98,514	98,514						
d. Other <i>(Specify)</i>	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 98,514	98,514						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 360,000	360,000						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 82,884	82,884						
c. Personal property taxes	\$ 12,445	12,445						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 670,852	670,928	(76)					

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies-Marlborough-Maintenance	\$ 54,764					
Minor Equip-Marlborough-Maintenance	1,536					
Purch Services-Marlborough-Maintenance	213,649					
Ground Services-Marlborough-Maintenance	40,296					
Septic Services-Marlb-Maintenance	28,906					
Pest Control-Marlb-Maintenance	3,031					
Carting-Marlborough-Maintenance	43,541					
Total Other Repairs and Maintenance	\$ 385,723	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH	Report for Year Ended 9/30/2023			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	1,221		1,221
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	39,813		39,813
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/19	39 months	1,931		1,931
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Copier	10/01/20	Ongoing	698		698
The Office Works Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/29/21	39 months	2,803		2,803
	<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"/>						
							Total ***	46,466

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

* 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 Marlborough Health Care Center, Inc.			License No. 200RH			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			9,235		9,235	770	S/L	Various	154				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										154			
B. Building and Building Improvements													
1. Acquired prior to this report period			2,006,285		2,006,285	669,200	S/L	Various	80,251				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal										80,251			
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,265,081		1,265,081	1,115,015	S/L	Various	30,256	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative				Var	Var	37,804		37,804		S/L	Various	3,454	
d. Standard Resident				Var	Var	32,178		32,178		S/L	Various	2,478	
e. Specialized Resident				Var	Var	2,969		2,969		S/L	Various	492	
Total Acquired during this report period						72,951		72,951				6,424	
D-3. Subtotal													36,680
E. Total Depreciation													117,085

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:					
10/31/2022	Qty2-Chest/bedsd Cab/Wardrobe	Standard Resident	\$ 4,278	15	\$ 285
10/31/2022	Qty2-Electric Bed	Standard Resident	2,916	12	243
10/31/2022	Qty2-Electric Bed	Standard Resident	2,924	12	244
10/31/2022	Lenovo Chromebook	Administrative	1,655	3	552
10/31/2022	Ice Maker/Water filt system	Administrative	5,414	10	541
11/30/2022	Qty6-Wheelchair	Specialized Resident	1,383	5	254
12/31/2022	Press Tool Kit/Jaws Kit	Administrative	4,176	10	348
12/31/2022	Meal Tray Delivery Cart	Administrative	4,524	10	377
12/31/2022	Qty2-Executive Desk	Administrative	1,317	20	55
12/31/2022	Touchless & Thermal Clock	Standard Resident	2,515	5	419
1/31/2023	Qty3-Wheelchair	Specialized Resident	1,586	5	238
1/31/2023	Wide Area Vacuum	Administrative	2,473	8	232
1/31/2023	Blood Pressure Monitor	Standard Resident	2,807	6	351
1/31/2023	Qty2-Electric Bed	Standard Resident	2,923	12	183
2/28/2023	Dell Desktop	Administrative	1,201	3	267
3/31/2023	Wardrobe/bedside cabinet/chest	Standard Resident	4,811	15	187
3/31/2023	Freezer Chair	Administrative	1,071	10	62
3/31/2023	w/footrest/Shampoo bowl	Standard Resident	1,132	10	66
3/31/2023	Satellite Receiver/TV System	Administrative	1,193	5	139
4/30/2023	Dell Laptop	Administrative	1,201	3	200
5/31/2023	Dell Desktop	Administrative	1,760	3	245
5/31/2023	Dell Laptop	Administrative	1,241	3	173
5/31/2023	Mattress-Relief APM System	Standard Resident	1,414	5	118
5/31/2023	Qty2-Mattress Relief APM Systm	Standard Resident	2,414	5	201
5/31/2023	Mattress-Relief APM System	Standard Resident	1,414	5	118
6/30/2023	Sensors for Call Bell System	Standard Resident	1,145	10	38
6/30/2023	Digital Label Press/Heat Seal	Administrative	1,226	10	41
6/30/2023	Dell Laptop	Administrative	1,244	3	138
9/30/2023	HP LaserJet Printer	Administrative	1,081	5	18
9/30/2023	Dell Laptop	Administrative	1,244	3	35
9/30/2023	Carpet Extractor	Administrative	5,784	15	32
9/30/2023	Mattress- Relief Max	Standard Resident	1,484	5	25
Total additions for Movable Equipment			\$ 72,951		\$ 6,424 *
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
10/31/2022	Replace Exhaust Fan	\$ 7,862	20	\$ 393
3/31/2023	Secure Care System for resident	17,015	7	1,418
5/31/2023	AC7 Replacement	10,322	10	430
6/30/2023	Internal Tank Inspection	10,582	5	705
6/30/2023	Rplc Electric Heater on AC 13	1,189	10	40
6/30/2023	Replaced valves/pipes	4,756	10	159
7/31/2023	Rplc Water Heater for Kitchen	4,422	10	111
9/30/2023	Water Treatment System	364,054	20	1,517
9/30/2023	Parking Lot- Asphalt	194,600	8	2,027
10/31/2022	Computer Equipment	37,602	5	7,520
Total additions for Leasehold Improvement		\$ 652,405		\$ 14,319 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*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
Marlborough Health Care Center, Inc.			200RH		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	2,804,135	2,151,504	S/L	Various	84,195	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	652,405		S/L	Various	14,319	
C-4. Subtotal									98,514
D. Total Amortization									98,514

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	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	2,510,050	62,141	2,071,357	58,812	2,130,168	379,882
2019 Additions										
LI	Carpet	10/31/2018	S/L	10	3,097	310	1,240	310	1,550	1,547
LI	Fire Doors	10/31/2018	S/L	8	13,662	1,708	6,832	1,708	8,540	5,122
LI	Well #2	11/30/2018	S/L	25	19,998	800	3,200	800	4,000	15,998
LI	HVAC	12/31/2018	S/L	10	3,039	304	1,216	304	1,520	1,519
LI	HVAC	12/31/2018	S/L	10	3,860	386	1,544	386	1,930	1,930
LI	HVAC	12/31/2018	S/L	10	5,807	581	2,324	581	2,905	2,902
LI	Painting	2/28/2019	S/L	10	2,215	222	888	222	1,110	1,105
LI	Hot water boiler	3/31/2019	S/L	10	9,875	987	3,948	987	4,935	4,940
LI	Painting	3/31/2019	S/L	5	5,724	1,145	4,580	1,144	5,724	0
LI	Painting	4/30/2019	S/L	10	633	63	252	63	315	318
LI	Painting	5/31/2019	S/L	10	5,380	538	2,152	538	2,690	2,690
LI	Telephone System	6/30/2019	S/L	10	5,750	575	2,300	575	2,875	2,875
LI	Painting	6/30/2019	S/L	10	6,013	601	2,404	601	3,005	3,008
LI	Carpet flooring/Wall Bumpber	7/31/2019	S/L	10	58,663	5,866	23,464	5,866	29,330	29,333
LI	Painting	8/31/2019	S/L	10	4,249	425	1,700	425	2,125	2,124
LI	Pump	8/31/2019	S/L	15	12,570	838	3,352	838	4,190	8,380
LI	Storage Tank	8/31/2019	S/L	10	3,506	351	1,404	351	1,755	1,751
LI	Flood, light fixtures	8/31/2019	S/L	10	3,478	348	1,392	348	1,740	1,738
2020 Additions										
LI	New Sprinklers	12/31/2019	S/L	10	3,460	346	1,038	346	1,384	2,076
LI	New Heater	7/31/2020	S/L	10	7,494	749	2,247	749	2,996	4,498
LI	Painter	10/31/2019	S/L	10	6,864	686	2,058	686	2,744	4,120
LI	Painter	11/30/2019	S/L	10	1,961	196	588	196	784	1,177
LI	Painter	1/31/2020	S/L	10	1,683	168	504	168	672	1,011
LI	Radiator	8/31/2020	S/L	25	8,527	341	1,023	341	1,364	7,163
2021 Additions										
LI	Fire Sprinkler	10/31/2020	S/L	10	5,758	576	1,152	576	1,728	4,030
LI	Dry wall/new insulation	1/31/2021	S/L	30	4,000	133	233	133	366	3,634
LI	Pump	3/31/2021	S/L	10	4,618	462	731	462	1,193	3,424
LI	DOM HW Boiler	5/30/2021	S/L	10	6,001	600	850	600	1,450	4,551
LI	Annealed insulated glass	6/30/2021	S/L	10	1,252	125	167	125	292	960
LI	Hot water heater	7/31/2021	S/L	20	23,515	1,176	1,470	1,176	2,646	20,869
LI	Dishwasher Exhaust	8/31/2021	S/L	10	6,996	700	817	700	1,517	5,479
2022 Additions										
LI	AC3 Replacement	11/30/2021	S/L	10	17,133	1,713	1,713	1,713	3,426	13,707
LI	Kitchen Ceiling and Attic	7/31/2022	S/L	20	27,305	1,365	1,365	1,365	2,730	24,575
2023 Additions										
LI	Replace Exhaust Fan	10/31/2022	S/L	20	7,862	-	-	393	393	7,469
LI	Secure Care System for resident	3/31/2023	S/L	7	17,015	-	-	1,418	1,418	15,597
LI	AC7 Replacement	5/31/2023	S/L	10	10,322	-	-	430	430	9,892
LI	Internal Tank Inspection	6/30/2023	S/L	5	10,582	-	-	705	705	9,876
LI	Rple Electric Heater on AC 13	6/30/2023	S/L	10	1,189	-	-	40	40	1,149
LI	Replaced valves/pipes	6/30/2023	S/L	10	4,756	-	-	159	159	4,597
LI	Rple Water Heater for Kitchen	7/31/2023	S/L	10	4,422	-	-	111	111	4,312
LI	Water Treatment System	9/30/2023	S/L	20	364,054	-	-	1,517	1,517	362,537
LI	Parking Lot- Asphalt	9/30/2023	S/L	8	194,600	-	-	2,027	2,027	192,573
LI	Computer Equipment	10/31/2022	S/L	5	37,602	-	-	7,520	7,520	30,082
TOTAL LEASEHOLD IMPROVEMENTS					3,456,541	87,525	2,151,504	98,514	2,250,018	1,206,523
Building Improvements										
Bldg Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,006,285	80,251	669,200	80,251	749,451	1,256,834
TOTAL Building Improvements					2,006,285	80,251	669,200	80,251	749,451	1,256,834
Land Improvements										
NME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	9,235	154	770	154	924	8,311
TOTAL Land Improvements					9,235	154	770	154	924	8,311
MOVABLE EQUIPMENT										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,122,867	21,353	1,075,606	9,575	1,085,181	37,686
2019 Additions										
MME	Electric bed 80"	12/31/2018	S/L	12	2,653	221	884	221	1,105	1,548
MME	Electric bed	1/31/2019	S/L	15	3,875	258	1,032	258	1,290	2,585
MME	Bedside cabinet	1/31/2019	S/L	12	5,339	445	1,780	445	2,225	3,114
MME	AED Garment with Elect	2/28/2019	S/L	5	2,935	587	2,348	587	2,935	-
MME	Drawer chest	2/28/2019	S/L	10	1,990	199	796	199	995	995
MME	Lift Gate	7/31/2019	S/L	10	2,549	255	1,020	255	1,275	1,274
MME	Digital scale	7/31/2019	S/L	5	1,501	300	1,200	300	1,500	1
MME	Head/Foot board	7/31/2019	S/L	10	725	72	288	72	360	365
MME	Electric bed 80"	7/31/2019	S/L	12	3,638	303	1,212	303	1,515	2,123
MME	Electric bed 80"	8/31/2019	S/L	12	1,404	117	468	117	585	819
MME	Laptop	9/30/2019	S/L	5	1,229	246	984	245	1,229	(0)
2020 Additions										
MME	80 electric bed"	11/30/2019	S/L	12	1,214	101	303	101	404	810
MME	Heated pellet dispenser	12/31/2019	S/L	5	5,360	1,072	3,216	1,072	4,288	1,072
MME	Electric bed	2/29/2020	S/L	12	2,603	217	651	217	868	1,735
MME	Plate Dispenser	2/29/2020	S/L	5	4,305	861	2,583	861	3,444	861
MME	Commercial dryer	5/31/2020	S/L	10	757	76	228	76	304	453
MME	Ultrasound Scanner	6/30/2020	S/L	7	8,147	1,164	3,492	1,164	4,656	3,491
MME	Electric bed 80"	9/30/2020	S/L	12	1,345	112	336	112	448	897
MME	Electric bed 80"	9/30/2020	S/L	12	1,345	112	336	112	448	897

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022	2022	2023	2023	NBV
						Deprec.	A/D	Deprec.	A/D	
2021 Additions										
MME	Desktop	10/31/2020	S/L	5	2,180	436	872	436	1,308	872
MME	Aeroserv hot food unit	2/28/2021	S/L	10	4,175	417	695	417	1,112	3,062
MME	Desktop	6/30/2021	S/L	5	1,723	345	566	345	911	812
MME	5000 BTU AC's	6/30/2021	S/L	5	1,276	255	339	255	594	682
MME	Chomrebook	6/30/2021	S/L	5	1,649	330	416	330	746	903
MME	Patient lift	6/30/2021	S/L	10	3,431	343	457	343	800	2,631
MME	Dell laptop	6/30/2021	S/L	5	1,285	257	342	257	599	686
MME	Dell Laptop	6/30/2021	S/L	5	1,257	251	361	251	612	645
MME	ELOView Control	6/30/2021	S/L	3	1,991	664	779	664	1,443	548
MME	Electric bed	7/31/2021	S/L	12	1,408	117	146	117	263	1,145
MME	MX95 Security license	7/31/2021	S/L	3	8,083	2,694	3,368	2,694	6,062	2,022
MME	Electric bed	9/30/2021	S/L	12	2,729	227	263	227	490	2,238
MME	Maxwell Thomas Wardrobe	9/30/2021	S/L	5	2,189	438	457	438	895	1,294
2022 Additions										
MME	BP Monitor	10/31/2021	S/L	6	3,289	548	548	548	1,096	2,193
MME	Electric Bed	10/31/2021	S/L	12	2,904	242	242	242	484	2,420
MME	Desk/Laptops	10/31/2021	S/L	5	2,367	473	473	473	946	1,421
MME	Desktop	11/30/2021	S/L	5	1,276	255	255	255	510	766
MME	Laptop	11/30/2021	S/L	5	1,385	277	277	277	554	831
MME	Kangaroo E pump	12/31/2021	S/L	5	509	102	102	102	204	305
MME	Desktop	12/31/2021	S/L	5	1,295	259	259	259	518	777
MME	Bed Side Rail Half Length	1/31/2022	S/L	10	2,254	225	225	225	450	1,804
MME	Lift-Sit to Stand	2/28/2022	S/L	10	2,607	261	261	261	522	2,085
MME	Qty 2-Electric Bed	3/31/2022	S/L	12	2,904	242	242	242	484	2,420
MME	Qty 4- Electric Bed	3/31/2022	S/L	12	4,995	416	416	416	832	4,163
MME	Dell Laptop	3/31/2022	S/L	3	1,204	401	401	401	802	402
MME	Qty2-Wardrobe,bedsd cab,chest	4/30/2022	S/L	15	4,244	283	283	283	566	3,678
MME	Meat Slicer	4/30/2022	S/L	10	1,840	184	184	184	368	1,472
MME	Dell Laptop	4/30/2022	S/L	3	1,442	481	481	481	962	480
MME	Qty2- Bed,Electric	5/31/2022	S/L	12	2,922	243	243	243	486	2,436
MME	Dell Desktop	5/31/2022	S/L	3	1,326	442	442	442	884	442
MME	Qty2- Meal Tray Delivery Cart	7/31/2022	S/L	10	8,721	872	872	872	1,744	6,977
MME	Dell Laptop	7/31/2022	S/L	3	1,190	397	397	397	794	396
MME	Qty2- Electric Bed	8/31/2022	S/L	12	2,778	231	231	231	462	2,316
MME	Food Processor	9/30/2022	S/L	10	1,738	174	174	174	348	1,390
MME	Wardrobe/Bedside Cabinet/Chest	9/30/2022	S/L	15	2,735	182	182	182	364	2,371
2023 Additions										
MME	Qty2-Chest/bedsd Cab/Wardrobe	10/31/2022	S/L	15	4,278	-	-	285	285	3,993
MME	Qty2-Electric Bed	10/31/2022	S/L	12	2,916	-	-	243	243	2,673
MME	Qty2-Electric Bed	10/31/2022	S/L	12	2,924	-	-	244	244	2,680
MME	Lenovo Chromebook	10/31/2022	S/L	3	1,655	-	-	552	552	1,103
MME	Ice Maker/Water filt system	10/31/2022	S/L	10	5,414	-	-	541	541	4,873
MME	Qty6-Wheelchair	11/30/2022	S/L	5	1,383	-	-	254	254	1,129
MME	Press Tool Kit/Jaws Kit	12/31/2022	S/L	10	4,176	-	-	348	348	3,828
MME	Meal Tray Delivery Cart	12/31/2022	S/L	10	4,524	-	-	377	377	4,147
MME	Qty2-Executive Desk	12/31/2022	S/L	20	1,317	-	-	55	55	1,262
MME	Touchless & Thermal Clock	12/31/2022	S/L	5	2,515	-	-	419	419	2,096
MME	Qty3-Wheelchair	1/31/2023	S/L	5	1,586	-	-	238	238	1,348
MME	Wide Area Vacuum	1/31/2023	S/L	8	2,473	-	-	232	232	2,241
MME	Blood Pressure Monitor	1/31/2023	S/L	6	2,807	-	-	351	351	2,456
MME	Qty2-Electric Bed	1/31/2023	S/L	12	2,923	-	-	183	183	2,740
MME	Dell Desktop	2/28/2023	S/L	3	1,201	-	-	267	267	934
MME	Wardrobe/bedside cabinet/chest	3/31/2023	S/L	15	4,811	-	-	187	187	4,624
MME	Freezer Chair	3/31/2023	S/L	10	1,071	-	-	62	62	1,008
MME	w/footrest/Shampoo bowl	3/31/2023	S/L	10	1,132	-	-	66	66	1,066
MME	Satellite Receiver/TV System	3/31/2023	S/L	5	1,193	-	-	139	139	1,054
MME	Dell Laptop	4/30/2023	S/L	3	1,201	-	-	200	200	1,001
MME	Dell Desktop	5/31/2023	S/L	3	1,760	-	-	245	245	1,515
MME	Dell Laptop	5/31/2023	S/L	3	1,241	-	-	173	173	1,068
MME	Mattress-Relief APM System	5/31/2023	S/L	5	1,414	-	-	118	118	1,297
MME	Qty2-Mattress Relief APM System	5/31/2023	S/L	5	2,414	-	-	201	201	2,213
MME	Mattress-Relief APM System	5/31/2023	S/L	5	1,414	-	-	118	118	1,297
MME	Sensors for Call Bell System	6/30/2023	S/L	10	1,145	-	-	38	38	1,107
MME	Digital Label Press/Heat Seal	6/30/2023	S/L	10	1,226	-	-	41	41	1,185
MME	Dell Laptop	6/30/2023	S/L	3	1,244	-	-	138	138	1,105
MME	HP LaserJet Printer	9/30/2023	S/L	5	1,081	-	-	18	18	1,063
MME	Dell Laptop	9/30/2023	S/L	3	1,244	-	-	35	35	1,209
MME	Carpet Extractor	9/30/2023	S/L	15	5,784	-	-	32	32	5,752
MME	Mattress- Relief Max	9/30/2023	S/L	5	1,484	-	-	25	25	1,459
TOTAL MOVABLE EQUIPMENT					1,338,031	42,035	1,115,015	36,680	1,151,695	186,336
TOTAL ASSETS PER CR SCHEDULE					6,810,091	209,965	3,936,489	215,599	4,152,088	2,658,003
TOTAL ASSETS PER TRIAL BALANCE					4,803,807		3,403,318	135,194	3,403,318	1,400,489
LESS REALTY ASSETS					(2,006,285)		(669,200)		(749,451)	(1,256,834)
ROUNDING										
VARIANCE					(1)	209,965	3,267,289	80,405	(681)	680

F/S vs C/R NBV - Page 31, Line B9 (680)
F/S vs C/R Depreciation - Page 36, Line F1 (80,405)

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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2023	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		42,799		
7. Acquisition Cost				
a. Land		186,373		
b. Building		1,480,167		
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		05/10/18		
c. Interest Rate for the Cost Year		6.21%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		2,600,000		
f. Principal balance outstanding as of 9/30/2023		2,353,129		
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
Marlborough Health Care Center, Inc.		200RH	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	
Marlborough Health Care Center, II		200RH		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				\$ 12,492	12,492					
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 12,492	12,492					
14. Insurance										
a. Insurance on Property (buildings only)				\$ 17,118	17,118					
b. Insurance on Automobiles				\$	383	(383)				
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) Liability / Crime Insurance				\$ 86,340	86,340					
14d. Total Insurance Expenditures (14a + b + c)				\$ 103,458	103,841	(383)				
15. Total All Expenditures (A-13 thru C-14)				\$ 13,035,904	14,878,526	(1,842,622)				

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Marlborough Health Care Center, Inc.	200RH	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>)	\$ 11,338,280	11,338,280			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,286,434)	(4,286,434)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,422,910	1,422,910			
b. Medicare Room and Board Contractual Allowance **	\$ (1,177,098)	(1,177,098)			
4. a. Private-Pay Residents and Other	\$ 3,990,785	3,990,785			
b. Private-Pay Room and Board Contractual Allowance **	\$ (919,248)	(919,248)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 252,653	252,653			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (265,909)	(265,909)			
c. Prescription Drugs - Non-Medicare	\$ 430,227	430,227			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (510,169)	(510,169)			
2. a. Medical Supplies - Medicare	\$ 4,720	4,720			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (4,720)	(4,720)			
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ 574	574			
3. a. Physical Therapy - Medicare	\$ 248,116	248,116			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 62,894	62,894			
c. Physical Therapy - Non-Medicare	\$ 463,021	463,021			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (356,057)	(356,057)			
4. a. Speech Therapy - Medicare	\$ 197,000	197,000			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (5,550)	(5,550)			
c. Speech Therapy - Non-Medicare	\$ 294,368	294,368			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (204,097)	(204,097)			
5. a. Occupational Therapy - Medicare	\$ 323,289	323,289			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (14,859)	(14,859)			
c. Occupational Therapy - Non-Medicare	\$ 580,502	580,502			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (449,903)	(449,903)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,118,995	1,118,995			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 549,990	549,990			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,084,280	13,084,280			
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>)	\$ 1,294	1,294			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 20,572	20,572			
V. Total Other Revenue (1 thru 8)	\$ 21,866	21,866			
VI. Total All Revenue (III +V)	\$ 13,106,146	13,106,146			

* 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-Marlborough	\$ 411,427		
30 II 6a	Medicare A Nsng Comp Contra-Marlborough	625,526		
30 II 6a	Medicare Pt A IV Therapy-Marlborough	19,679		
30 II 6a	Medicare Pt A Lab-Marlborough	17,886		
30 II 6a	Medicare Pt A X-Marlborough	15,670		
30 II 6a	Medicare Pt A Settlement-Marlborough	30,187		
30 II 6a	Medicare Pt B Lab-Marlborough	140		
30 II 6a	Medicare Pt B Prior Period-Marlborough	(1,520)		
Total Other Resident Revenue - Medicare		\$ 1,118,995	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Hospice Contra Other-Marlborough	\$ (47)		
30 II 6b	Hospice Lab-Marlborough	47		
30 II 6b	Medicaid Lab-Marlborough	5,896		
30 II 6b	Private Lab-Marlborough	196		
30 II 6b	Comm Ins IV Therapy-Marlborough	557		
30 II 6b	Comm Ins Lab-Marlborough	1,964		
30 II 6b	Comm Ins X-Marlborough	397		
30 II 6b	Mgd Medicare NTA Contra-Marlborough	94,577		
30 II 6b	Mgd Medicare Nsng Comp Contra-Marlborough	140,532		
30 II 6b	Mgd Medicare IV Therapy-Marlborough	79,019		
30 II 6b	Mgd Medicare Lab-Marlborough	22,129		
30 II 6b	Mgd Medicare Specialty Beds-Marlborough	1,491		
30 II 6b	Mgd Medicare X-Marlborough	20,715		
30 II 6b	Mgd Medicare Flu/Pneumonia-Marlborough	4,991		
30 II 6b	Mgd Medicare Prior Period-Marlborough	(10,074)		
30 II 6b	Patient Revenue Capitation -Marlborough	187,600		
Total Other Resident Revenue		\$ 549,990	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Money Market Account	123,615	\$ 937		
30 IV 5	Interest on Various Payors	N/A	357		
Total Interest Income			\$ 1,294	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Medical Records Revenue (Disallowed on Pg 16a)	\$ 1,235		
30 IV 8	Donations Revenue	100		
30 IV 8	Misc Revenue (Disallowed on Pg 16a)	7,734		
30 IV 8	Rebate Revenue (Disallowed on Pg 16a)	11,503		
Total Other Revenue		\$ 20,572	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	553,110
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,556,019
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	327,540
4. Inventories			\$	41,909
5. Prepaid Expenses			\$	202,302
a. _____				
b. _____				
c. _____				
d. See Schedule		202,302		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	77,263
Medicare CoIns Bad Debt-Marlborough		30,187		
CT PET Deferred Tax-Marlborough		47,076		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,758,143
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	9,235	\$	8,311
	Accum. Depreciation	924		Net
3. Buildings	*Historical Cost		\$	
	Accum. Depreciation			Net
4. Leasehold Improvements	*Historical Cost	3,456,540	\$	1,206,522
	Accum. Depreciation	2,250,018		Net
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation			Net
6. Movable Equipment	*Historical Cost	1,338,032	\$	186,337
	Accum. Depreciation	1,151,695		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(681)
F/S vs C/R NBV		(680)		
See Schedule		(1)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,400,489

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Marlborough	\$ 15,631
31	A5	Prepaid Gen. Ins-Marlborough	21,888
31	A5	Prepaid Expense Other-Marlborough	21,777
31	A5	Prepaid Real Estate Taxes-Marlborough	61,081
31	A5	Prepaid Personal Property Taxes-Marlborough	9,440
31	A5	Prepaid Corp Taxes-Marlborough	53,216
31	A5	Prepaid Mgmt Assets-Marlborough	19,269
Total Prepaid Expenses			\$ 202,302

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	\$ (1)
Total Other Fixed Assets (Itemize)			\$ (1)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Loans and Exchange-Marlborough	\$ 810
33	A12	Loans & Exchanges Insurance Claims-Marlborough	(81,247)
33	A12	Unclaimed ADP checks-Marlborough	6,919
33	A12	Due to Medicaid-Marlborough	9,604
33	A12	Patients Fund-Marlborough	80,258
33	A12	Accrued Expenses-Marlborough	195,868
33	A12	Accrued Pension-Marlborough	254,051
33	A12	Accrued Worker's Comp-Marlborough	76,077
33	A12	CT PET Tax Accrued Expense-Marlborough	18,487
Total Other Current Liabilities (Itemize)			\$ 560,827

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

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

G. Balance Sheet (cont'd)

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	4,158,632
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	2,006,285		
	Accum. Depreciation	749,451	Net	\$ 1,256,834
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)			\$	1,256,834
D. Investment and Other Assets				
1. Deferred Deposits				\$
2. Escrow Deposits				\$
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (<i>itemize</i>)				\$

6. Loans to Owners or Related Parties (<i>itemize</i>)				\$
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)				\$ 15,300
	Security Deposits-Marlborough	15,300		
	See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	15,300
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,430,766

* 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
Marlborough Health Care Center, Inc.		200RH	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	988,648
2. Notes Payable (<i>itemize</i>)				\$	70,348
Notes/Loans Payable S/T-Marlborough					70,348
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	17,374
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	17,374		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	333,405
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>)				\$	560,827
See Schedule					560,827
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,970,602

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,970,602	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 6,755	
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT	6,755			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 3,011,672	
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	3,011,672				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 252,630	
Notes/Loans Payable L/T-Marlborough		191,796			
Due to HMS-Marlborough		26,285			
Due to Aging in Amer-Marlborough		34,549			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,271,057	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,241,659	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2023	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			\$	1,256,834
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,256,834
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	624,248
6. Gain or Loss for Period			\$	(1,691,975)
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	(1,067,727)
C. Total Reserves and Net Worth			\$	189,107
D. Total Liabilities, Reserves, and Net Worth			\$	5,430,766

H. Changes in Total Net Worth

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	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			\$	145,919
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,106,146
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,798,121
D. Net Income or Deficit			\$	(1,691,975)
E. Balance			\$	(1,546,056)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27			\$14,878,526	
F/S vs C/R Depreciation			(80,405)	
Total Expenses Per FS			\$14,798,121	
2. Other <i>(itemize)</i>				
Prior Period Adjustments			478,329	
F-3. Total Additions			\$	478,329
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			\$	(1,067,727)
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	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 Marlborough 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 Marlborough 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 Marlborough 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 Marlborough 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 - Marlborough Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
10000-0106-00-000-0	Cash-Marlborough	338,777.00			338,777.00	83,261.00
101100-0106-00-000-0	Cash - Operating 1-Marlborough	2,197.00			2,197.00	3,178.00
102000-0106-00-000-0	Cash - Payroll-Marlborough	6,663.00			6,663.00	10,240.00
104000-0106-00-000-0	Cash - Savings-Marlborough	123,615.00			123,615.00	153,689.00
105000-0106-00-000-0	Cash - Savings Patients-Marlborough	80,258.00			80,258.00	90,341.00
106000-0106-00-000-0	Petty Cash-Marlborough	1,000.00			1,000.00	1,000.00
106100-0106-00-000-0	Petty Cash - Resident Funds-Marlborough	600.00			600.00	600.00
107000-0106-00-000-0	Resident Refunds-Marlborough	0.00			0.00	5,140.00
110000-0106-00-000-0	Accounts Receivable-Marlborough	352,906.00			352,906.00	207,888.00
111000-0106-00-000-0	A/R Private-Marlborough	155,266.00			155,266.00	170,183.00
111200-0106-00-000-0	A/R Comm Ins-Marlborough	(14,047.00)			(14,047.00)	10,094.00
111300-0106-00-000-0	A/R Hospice-Marlborough	54,970.00			54,970.00	103,860.00
111400-0106-00-000-0	A/R Mgd Medicare-Marlborough	111,683.00			111,683.00	160,093.00
112000-0106-00-000-0	A/R Medicare Pt A-Marlborough	117,356.00			117,356.00	230,862.00
112500-0106-00-000-0	A/R Medicare Pt B-Marlborough	5,961.00			5,961.00	1,973.00
113000-0106-00-000-0	A/R Medicaid-Marlborough	800,748.00			800,748.00	661,024.00
114000-0106-00-000-0	A/R Patient Ptcipation-Marlborough	190,134.00			190,134.00	38,422.00
116100-0106-00-000-0	Medicare Colns Bad Debt-Marlborough	30,187.00			30,187.00	0.00
116200-0106-00-000-0	Allowance for Doubtful Accounts-Marlborough	(218,958.00)			(218,958.00)	(364,031.00)
121400-0106-00-000-0	Prepaid Workers Comp-Marlborough	15,631.00			15,631.00	16,165.00
122200-0106-00-000-0	Prepaid Gen. Ins-Marlborough	21,888.00			21,888.00	25,462.00
129000-0106-00-000-0	Prepaid Expense Other-Marlborough	21,777.00			21,777.00	82,407.00
129100-0106-00-000-0	Prepaid Real Estate Taxes-Marlborough	61,081.00			61,081.00	62,524.00
129110-0106-00-000-0	Prepaid Personal Property Taxes-Marlborough	9,440.00			9,440.00	9,160.00
129200-0106-00-000-0	Prepaid Corp Taxes-Marlborough	53,216.00			53,216.00	53,216.00
129300-0106-00-000-0	Prepaid Mgmt Assets-Marlborough	19,269.00			19,269.00	13,655.00
129900-0106-00-000-0	CT PET Deferred Tax-Marlborough	47,076.00			47,076.00	47,076.00
130000-0106-00-000-0	Inventory-Marlborough	41,909.00			41,909.00	53,561.00
141600-0106-00-000-0	Due from Related-Marlborough	327,540.00			327,540.00	398,634.00
145000-0106-00-000-0	Security Deposits-Marlborough	15,300.00			15,300.00	15,300.00
153600-0106-00-000-0	Construction in Prog-Marlborough	0.00			0.00	444,205.00
154000-0106-00-000-0	Lease hold Improvements-Marlborough	3,428,174.00		37,602.00	3,465,776.00	2,813,371.00
156000-0106-00-000-0	Major Movable Equip-Marlborough	1,375,633.00		(37,602.00)	1,338,031.00	1,265,079.00
164000-0106-00-000-0	Accum Depr LHI-Marlborough	(2,245,542.00)			(2,245,542.00)	(2,154,548.00)
166000-0106-00-000-0	Accum Depr MME-Marlborough	(1,157,776.00)			(1,157,776.00)	(1,113,576.00)
210000-0106-00-000-0	Accounts Payable-Marlborough	(988,648.00)			(988,648.00)	(637,051.00)
211006-0106-00-000-0	Notes/Loans Payable S/T-Marlborough	(70,348.00)			(70,348.00)	(68,271.00)
211106-0106-00-000-0	Notes/Loans Payable L/T-Marlborough	(191,796.00)			(191,796.00)	(262,144.00)
211401-0106-00-000-0	Equipment Obligation ST 1-Marlborough	(17,374.00)			(17,374.00)	(16,465.00)
211411-0106-00-000-0	Equipment Obligation LT 1-Marlborough	(6,755.00)			(6,755.00)	(24,129.00)
220000-0106-00-000-0	Loans and Exchange-Marlborough	(810.00)			(810.00)	(180.00)
220100-0106-00-000-0	Loans & Exchanges Insurance Claims-Marlborough	81,247.00			81,247.00	0.00
220200-0106-00-000-0	Unclaimed ADP checks-Marlborough	(6,919.00)			(6,919.00)	(6,310.00)
221400-0106-00-000-0	Due to Realty-Marlborough	(784,000.00)			(784,000.00)	(369,000.00)
221700-0106-00-000-0	Due to Medicaid-Marlborough	(9,604.00)			(9,604.00)	0.00
221800-0106-00-000-0	Due to HMS-Marlborough	(26,285.00)			(26,285.00)	0.00
226200-0106-00-000-0	Patients Fund-Marlborough	(80,258.00)			(80,258.00)	(90,341.00)
250000-0106-00-000-0	Accrued Expenses-Marlborough	(195,868.00)			(195,868.00)	(200,557.00)
250020-0106-00-000-0	Accrued Pension-Marlborough	(254,051.00)			(254,051.00)	(114,752.00)
250030-0106-00-000-0	Accrued Worker's Comp-Marlborough	(76,077.00)			(76,077.00)	(56,823.00)
250100-0106-00-000-0	Accrued Payroll-Marlborough	(333,405.00)			(333,405.00)	(267,325.00)
254900-0106-00-000-0	CT PET Tax Accrued Expense-Marlborough	(18,487.00)			(18,487.00)	17,461.00
271000-0106-00-000-0	Due to Aging in Amer-Marlborough	(34,549.00)			(34,549.00)	0.00
271500-0106-00-000-0	Due to Related-Marlborough	(2,161,928.00)			(2,161,928.00)	(1,291,958.00)
274000-0106-00-000-0	Due to Other-Marlborough	(65,744.00)			(65,744.00)	(65,744.00)
280000-0106-00-000-0	Capital-Marlborough	(1,000.00)			(1,000.00)	(1,000.00)
280200-0106-00-000-0	Shareholders Undis Earn-Marlborough	(841,788.00)			(841,788.00)	(841,788.00)
295000-0106-00-000-0	Retained Earnings-Marlborough	218,540.00			218,540.00	599,165.00
303005-0106-00-000-0	Hospice Contra Other-Marlborough	47.00			47.00	(100.00)
303100-0106-00-000-0	Hospice Revenue-Marlborough	(615,730.00)			(615,730.00)	(1,189,355.00)
303700-0106-00-000-0	Hospice C/A-Marlborough	231,107.00			231,107.00	479,040.00
304100-0106-00-000-0	Hospice Pharmacy-Marlborough	(1,086.00)			(1,086.00)	(3,905.00)
304105-0106-00-000-0	Hospice Pharmacy Contra-Marlborough	1,086.00			1,086.00	3,905.00
304300-0106-00-000-0	Hospice PT-Marlborough	(297.00)			(297.00)	0.00
304305-0106-00-000-0	Hospice PT Contra-Marlborough	149.00			149.00	0.00
304400-0106-00-000-0	Hospice ST-Marlborough	0.00			0.00	(372.00)
304405-0106-00-000-0	Hospice ST Contra-Marlborough	0.00			0.00	186.00
304600-0106-00-000-0	Hospice Lab-Marlborough	(47.00)			(47.00)	100.00
304800-0106-00-000-0	Hospice OT-Marlborough	(517.00)			(517.00)	(317.00)
304805-0106-00-000-0	Hospice OT Contra-Marlborough	279.00			279.00	0.00
311000-0106-00-000-0	Medicaid Room & Board-Marlborough	(11,338,280.00)			(11,338,280.00)	(10,449,795.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
311005-0106-00-000-0	Medicaid Room & Board Contra-Marlborough	4,280,538.00			4,280,538.00	4,208,705.00
313005-0106-00-000-0	Medicaid Contra Other-Marlborough	5,896.00			5,896.00	5,278.00
314100-0106-00-000-0	Medicaid Pharmacy-Marlborough	(91,920.00)			(91,920.00)	(84,713.00)
314105-0106-00-000-0	Medicaid Pharmacy Contra-Marlborough	92,435.00			92,435.00	84,928.00
314200-0106-00-000-0	Medicaid Chargeable Med Supp-Marlborough	574.00			574.00	0.00
314205-0106-00-000-0	Medicaid Charge Med Supp Contra-Marlborough	(574.00)			(574.00)	0.00
314300-0106-00-000-0	Medicaid PT-Marlborough	(42,348.00)			(42,348.00)	(39,572.00)
314305-0106-00-000-0	Medicaid PT Contra-Marlborough	42,348.00			42,348.00	39,572.00
314400-0106-00-000-0	Medicaid ST-Marlborough	(42,409.00)			(42,409.00)	(17,819.00)
314405-0106-00-000-0	Medicaid ST Contra-Marlborough	42,409.00			42,409.00	17,819.00
314500-0106-00-000-0	Medicaid IV Therapy-Marlborough	(515.00)			(515.00)	(215.00)
314600-0106-00-000-0	Medicaid Lab-Marlborough	(5,896.00)			(5,896.00)	(5,278.00)
314800-0106-00-000-0	Medicaid OT-Marlborough	(60,534.00)			(60,534.00)	(42,312.00)
314805-0106-00-000-0	Medicaid OT Contra-Marlborough	60,534.00			60,534.00	42,312.00
321000-0106-00-000-0	Medicare Pt A Room & Board-Marlborough	(1,422,910.00)			(1,422,910.00)	(1,685,110.00)
321005-0106-00-000-0	Medicare Pt A R and B Contra-Marlborough	1,107,472.00			1,107,472.00	1,323,383.00
321006-0106-00-000-0	Medicare A PT Contra-Marlborough	(292,259.00)			(292,259.00)	(345,014.00)
321007-0106-00-000-0	Medicare A OT Contra-Marlborough	(272,242.00)			(272,242.00)	(322,765.00)
321008-0106-00-000-0	Medicare A ST Contra-Marlborough	(159,796.00)			(159,796.00)	(178,059.00)
321009-0106-00-000-0	Medicare A NTA Contra-Marlborough	(411,427.00)			(411,427.00)	(531,844.00)
321010-0106-00-000-0	Medicare A Nsng Comp Contra-Marlborough	(625,526.00)			(625,526.00)	(781,121.00)
323005-0106-00-000-0	Medicare Pt A Contra Other-Marlborough	33,556.00			33,556.00	53,653.00
324100-0106-00-000-0	Medicare Pt A Pharmacy-Marlborough	(246,230.00)			(246,230.00)	(249,312.00)
324105-0106-00-000-0	Medicare Pt A Pharmacy Contra-Marlborough	265,909.00			265,909.00	292,060.00
324200-0106-00-000-0	MCR Pt A Chargeable Med Supp-Marlborough	(2,941.00)			(2,941.00)	(11,541.00)
324205-0106-00-000-0	MCR Pt A Charge Med Supp Contra-Marlborough	2,941.00			2,941.00	11,541.00
324300-0106-00-000-0	Medicare Pt A PT-Marlborough	(200,847.00)			(200,847.00)	(138,852.00)
324305-0106-00-000-0	Medicare Pt A PT Contra-Marlborough	200,847.00			200,847.00	138,852.00
324400-0106-00-000-0	Medicare Pt A ST-Marlborough	(132,629.00)			(132,629.00)	(60,089.00)
324405-0106-00-000-0	Medicare Pt A ST Contra-Marlborough	132,629.00			132,629.00	60,089.00
324500-0106-00-000-0	Medicare Pt A IV Therapy-Marlborough	(19,679.00)			(19,679.00)	(42,747.00)
324600-0106-00-000-0	Medicare Pt A Lab-Marlborough	(17,886.00)			(17,886.00)	(33,744.00)
324800-0106-00-000-0	Medicare Pt A OT-Marlborough	(234,038.00)			(234,038.00)	(180,287.00)
324805-0106-00-000-0	Medicare Pt A OT Contra-Marlborough	234,038.00			234,038.00	180,287.00
325000-0106-00-000-0	Medicare Pt A X-Marlborough	(15,670.00)			(15,670.00)	(19,908.00)
328000-0106-00-000-0	Medicare Pt A Sequestration-Marlborough	36,070.00			36,070.00	17,020.00
329000-0106-00-000-0	Medicare Pt A Settlement-Marlborough	(30,187.00)			(30,187.00)	0.00
334300-0106-00-000-0	Medicare Pt B PT-Marlborough	(47,269.00)			(47,269.00)	(8,924.00)
334305-0106-00-000-0	Medicare Pt B PT Contra-Marlborough	28,518.00			28,518.00	2,073.00
334400-0106-00-000-0	Medicare Pt B ST-Marlborough	(64,371.00)			(64,371.00)	(18,218.00)
334405-0106-00-000-0	Medicare Pt B ST Contra-Marlborough	32,717.00			32,717.00	4,756.00
334600-0106-00-000-0	Medicare Pt B Lab-Marlborough	(140.00)			(140.00)	0.00
334800-0106-00-000-0	Medicare Pt B OT-Marlborough	(89,251.00)			(89,251.00)	(24,140.00)
334805-0106-00-000-0	Medicare Pt B OT Contra-Marlborough	53,063.00			53,063.00	7,218.00
335700-0106-00-000-0	Medicare Pt B Flu/Pneumonia-Marlborough	(6,423.00)			(6,423.00)	(2,914.00)
337300-0106-00-000-0	Mgd Medicare Pt B PT-Marlborough	(1,340.00)			(1,340.00)	(7,112.00)
337305-0106-00-000-0	Mgd Medicare Pt B PT Contra-Marlborough	1,760.00			1,760.00	1,775.00
337400-0106-00-000-0	Mgd Medicare Pt B ST-Marlborough	(8,764.00)			(8,764.00)	0.00
337405-0106-00-000-0	Mgd Medicare Pt B ST Contra-Marlborough	4,312.00			4,312.00	0.00
337800-0106-00-000-0	Mgd Medicare Pt B OT-Marlborough	(4,871.00)			(4,871.00)	(6,918.00)
337805-0106-00-000-0	Mgd Medicare Pt B OT Contra-Marlborough	2,619.00			2,619.00	1,617.00
338000-0106-00-000-0	Medicare Pt B Prior Period-Marlborough	1,520.00			1,520.00	234.00
341000-0106-00-000-0	Private Room & Board-Marlborough	(1,661,080.00)			(1,661,080.00)	(1,271,310.00)
341005-0106-00-000-0	Private Room & Board Contra-Marlborough	146,918.00			146,918.00	102,658.00
344100-0106-00-000-0	Private Pharmacy-Marlborough	(534.00)			(534.00)	(73.00)
344105-0106-00-000-0	Private Pharmacy Contra-Marlborough	2,780.00			2,780.00	398.00
344200-0106-00-000-0	Private Chargeable Med Supp-Marlborough	(574.00)			(574.00)	0.00
344300-0106-00-000-0	Private PT-Marlborough	(938.00)			(938.00)	0.00
344600-0106-00-000-0	Private Lab-Marlborough	(196.00)			(196.00)	(250.00)
344800-0106-00-000-0	Private OT-Marlborough	(3,540.00)			(3,540.00)	0.00
345700-0106-00-000-0	Private Flu/Pneumonia-Marlborough	(170.00)			(170.00)	0.00
351000-0106-00-000-0	Comm Ins Room & Board-Marlborough	(145,670.00)			(145,670.00)	(209,980.00)
351005-0106-00-000-0	Comm Ins Room & Board Contra-Marlborough	28,766.00			28,766.00	23,209.00
353005-0106-00-000-0	Comm Ins Contra Other-Marlborough	2,361.00			2,361.00	7,160.00
354100-0106-00-000-0	Comm Ins Pharmacy-Marlborough	(34,000.00)			(34,000.00)	(59,530.00)
354105-0106-00-000-0	Comm Ins Pharmacy Contra-Marlborough	32,847.00			32,847.00	60,303.00
354200-0106-00-000-0	Comm Ins Chargeable Med Supp-Marlborough	0.00			0.00	(2,659.00)
354205-0106-00-000-0	Comm Ins Charge Med Supp Contra-Marlborough	0.00			0.00	2,659.00
354300-0106-00-000-0	Comm Ins PT-Marlborough	(27,548.00)			(27,548.00)	(27,524.00)
354305-0106-00-000-0	Comm Ins PT Contra-Marlborough	27,548.00			27,548.00	27,524.00
354400-0106-00-000-0	Comm Ins ST-Marlborough	(3,698.00)			(3,698.00)	(12,430.00)
354405-0106-00-000-0	Comm Ins ST Contra-Marlborough	3,698.00			3,698.00	12,430.00
354500-0106-00-000-0	Comm Ins IV Therapy-Marlborough	(557.00)			(557.00)	(772.00)
354600-0106-00-000-0	Comm Ins Lab-Marlborough	(1,964.00)			(1,964.00)	(5,139.00)
354800-0106-00-000-0	Comm Ins OT-Marlborough	(26,903.00)			(26,903.00)	(34,025.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
354805-0106-00-000-0	Comm Ins OT Contra-Marlborough	26,903.00			26,903.00	34,025.00
355000-0106-00-000-0	Comm Ins X-Marlborough	(397.00)			(397.00)	(2,022.00)
371000-0106-00-000-0	Mgd Medicare Room and Board-Marlborough	(1,568,305.00)			(1,568,305.00)	(1,520,285.00)
371005-0106-00-000-0	Mgd Medicare Room & Board Contra-Marlborough	461,923.00			461,923.00	354,616.00
371006-0106-00-000-0	Mgd Medicare PT Contra-Marlborough	(68,671.00)			(68,671.00)	(34,987.00)
371007-0106-00-000-0	Mgd Medicare OT Contra-Marlborough	(63,379.00)			(63,379.00)	(32,084.00)
371008-0106-00-000-0	Mgd Medicare ST Contra-Marlborough	(32,961.00)			(32,961.00)	(14,878.00)
371009-0106-00-000-0	Mgd Medicare NTA Contra-Marlborough	(94,577.00)			(94,577.00)	(61,319.00)
371010-0106-00-000-0	Mgd Medicare Nsng Comp Contra-Marlborough	(140,532.00)			(140,532.00)	(76,137.00)
373005-0106-00-000-0	Mgd Medicare Contra Other-Marlborough	44,335.00			44,335.00	60,485.00
374100-0106-00-000-0	Mgd Medicare Pharmacy-Marlborough	(305,868.00)			(305,868.00)	(255,533.00)
374105-0106-00-000-0	Mgd Medicare Pharmacy Contra-Marlborough	384,887.00			384,887.00	322,506.00
374200-0106-00-000-0	Mgd Medicare Chargeable Medical Supplies-Marlborou	(1,779.00)			(1,779.00)	(2,259.00)
374205-0106-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Marlborough	1,779.00			1,779.00	2,259.00
374300-0106-00-000-0	Mgd Medicare PT-Marlborough	(275,229.00)			(275,229.00)	(167,045.00)
374305-0106-00-000-0	Mgd Medicare PT Contra-Marlborough	277,048.00			277,048.00	167,380.00
374400-0106-00-000-0	Mgd Medicare ST-Marlborough	(123,346.00)			(123,346.00)	(71,057.00)
374405-0106-00-000-0	Mgd Medicare ST Contra-Marlborough	123,346.00			123,346.00	71,057.00
374500-0106-00-000-0	Mgd Medicare IV Therapy-Marlborough	(79,019.00)			(79,019.00)	(66,973.00)
374600-0106-00-000-0	Mgd Medicare Lab-Marlborough	(22,129.00)			(22,129.00)	(37,600.00)
374800-0106-00-000-0	Mgd Medicare OT-Marlborough	(300,043.00)			(300,043.00)	(194,520.00)
374805-0106-00-000-0	Mgd Medicare OT Contra-Marlborough	300,043.00			300,043.00	194,520.00
374900-0106-00-000-0	Mgd Medicare Specialty Beds-Marlborough	(1,491.00)			(1,491.00)	(3,924.00)
375000-0106-00-000-0	Mgd Medicare X-Marlborough	(20,715.00)			(20,715.00)	(18,961.00)
375700-0106-00-000-0	Mgd Medicare Flu/Pneumonia-Marlborough	(4,991.00)			(4,991.00)	(2,184.00)
378000-0106-00-000-0	Mgd Medicare Prior Period-Marlborough	10,074.00			10,074.00	1,546.00
378100-0106-00-000-0	Medicare Mgd Care Pt B PT-Marlborough	(115,995.00)			(115,995.00)	(37,877.00)
378105-0106-00-000-0	Medicare Mgd Pt B PT Contra-Marlborough	76,549.00			76,549.00	18,043.00
378120-0106-00-000-0	Medicare Mgd Care Pt B ST-Marlborough	(120,463.00)			(120,463.00)	(28,601.00)
378125-0106-00-000-0	Medicare Mgd Pt B STContra-Marlborough	67,605.00			67,605.00	17,665.00
378130-0106-00-000-0	Medicare Mgd Care Pt B OT-Marlborough	(186,713.00)			(186,713.00)	(21,748.00)
378135-0106-00-000-0	Medicare Mgd Pt B OT Contra-Marlborough	125,523.00			125,523.00	12,841.00
381005-0106-00-000-0	Mgd Medicaid Room & Board Contra-Marlborough	3,838.00			3,838.00	0.00
389010-0106-00-000-0	Patient Revenue Capitation -Marlborough	(187,600.00)			(187,600.00)	(126,495.00)
391100-0106-00-000-0	Interest Income-Marlborough	(1,294.00)			(1,294.00)	(284.00)
391500-0106-00-000-0	Misc. Other Income-Marlborough	(9,069.00)			(9,069.00)	(19,070.00)
391500-0106-99-999-M	COVID-19 stimulus funds	0.00			0.00	(53,425.00)
391530-0106-00-000-0	Misc Income Rebates-Marlborough	(11,503.00)			(11,503.00)	0.00
391900-0106-00-000-0	Long- Term CT PET Tax Income-Marlb- - -	0.00			0.00	(6,585.00)
400000-0106-01-073-0	Salary-Marlb-Operator-Owner-	25,954.00			25,954.00	25,954.00
400000-0106-03-007-0	Salary-Marlb-Administration-Administrative Asst-	75,470.00			75,470.00	67,735.00
400000-0106-03-009-0	Salary-Marlb-Administration-Administrator-	184,885.00			184,885.00	144,062.00
400000-0106-04-007-0	Salary-Marlb-Fiscal Operations-Administrative As-	69,640.00			69,640.00	65,079.00
400000-0106-05-065-0	Salary-Marlb-Medical Records-Medical Records-	44,319.00			44,319.00	15,278.00
400000-0106-06-038-0	Salary-Marlb-Social service-Dir-	74,793.00			74,793.00	65,210.00
400000-0106-06-096-0	Salary-Marlb-Social service-Social Worker-	16,473.00			16,473.00	0.00
400000-0106-07-038-0	Salary-Marlb-Rec Therapy-Dir-	63,651.00			63,651.00	58,906.00
400000-0106-07-086-0	Salary-Marlb-Rec Therapy-Rec Therapist-	103,558.00			103,558.00	101,407.00
400000-0106-08-058-0	Salary-Marlb-Maintenance-Maintenance Worker-	74,123.00			74,123.00	49,917.00
400000-0106-08-101-0	Salary-Marlb-Maintenance-Supervisor-	88,308.00			88,308.00	79,375.00
400000-0106-09-048-0	Salary-Marlb-Housekeeping-Housekeeper-	316,422.00			316,422.00	280,313.00
400000-0106-09-101-0	Salary-Marlb-Housekeeping-Supervisor-	55,724.00			55,724.00	53,674.00
400000-0106-10-051-0	Salary-Marlb-Laundry-Laundry Aide-	30,627.00			30,627.00	29,317.00
400000-0106-11-038-0	Salary-Marlb-Admissions-Dir-	97,641.00			97,641.00	93,170.00
400000-0106-13-013-0	Salary-Marlb-Dietary-Aide-	263,140.00			263,140.00	240,720.00
400000-0106-13-031-0	Salary-Marlb-Dietary-Cook-	172,458.00			172,458.00	153,662.00
400000-0106-13-035-0	Salary-Marlb-Dietary-Dietician-	32,566.00			32,566.00	27,025.00
400000-0106-13-101-0	Salary-Marlb-Dietary-Supervisor-	70,603.00			70,603.00	73,285.00
400000-0106-14-012-0	Salary-Marlb-Nursing Admin-ADNS-	102,382.00			102,382.00	136,110.00
400000-0106-14-028-0	Salary-Marlb-Nursing Admin-Clerical-	54,674.00			54,674.00	54,756.00
400000-0106-14-044-0	Salary-Marlb-Nursing Admin-DNS-	98,177.00			98,177.00	101,316.00
400000-0106-14-052-0	Salary-Marlb-Nursing Admin-LPN-	5,881.00			5,881.00	0.00
400000-0106-15-021-0	Salary-Marlb-Nursing-CNA-	1,717,299.00			1,717,299.00	1,702,111.00
400000-0106-15-052-0	Salary-Marlb-Nursing-LPN-	1,250,482.00			1,250,482.00	1,107,896.00
400000-0106-15-092-0	Salary-Marlb-Nursing-RN-	693,845.00		(145,285.00)	548,560.00	546,128.00
400000-0106-21-040-0	Salary-Marlb-Human Resources-Dir of Human Resour-	92,119.00			92,119.00	85,172.00
400000-0106-24-157-0	Salary-Marlb-Respiratory- -	1,963.00			1,963.00	3,512.00
400050-0106-03-007-0	Salary - PTO-Marlb-Administration-Administrative-	(630.00)			(630.00)	435.00
400050-0106-04-007-0	Salary - PTO-Marlb-Fiscal Operations-Administrat-	(6,430.00)			(6,430.00)	2,069.00
400050-0106-05-065-0	Salary - PTO-Marlb-Medical Records-Medical Recor-	(124.00)			(124.00)	674.00
400050-0106-06-038-0	Salary - PTO-Marlb-Social service-Dir-	(118.00)			(118.00)	2,178.00
400050-0106-07-038-0	Salary - PTO-Marlb-Rec Therapy-Dir-	554.00			554.00	601.00
400050-0106-07-086-0	Salary - PTO-Marlb-Rec Therapy-Rec Therapist-	1,068.00			1,068.00	1,045.00
400050-0106-08-058-0	Salary - PTO-Marlb-Maintenance-Maintenance Worke-	533.00			533.00	(3,334.00)
400050-0106-08-101-0	Salary - PTO-Marlb-Maintenance-Supervisor-	1,377.00			1,377.00	(5,578.00)

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		9/30/2023			9/30/2023	9/30/2022
400050-0106-09-048-0	Salary - PTO-Marlb-Housekeeping-Housekeeper-	4,405.00			4,405.00	1,372.00
400050-0106-09-101-0	Salary - PTO-Marlb-Housekeeping-Supervisor-	3,628.00			3,628.00	3,104.00
400050-0106-10-051-0	Salary - PTO-Marlb-Laundry-Laundry Aide-	824.00			824.00	(454.00)
400050-0106-11-038-0	Salary - PTO-Marlb-Admissions-Dir-	(1,186.00)			(1,186.00)	785.00
400050-0106-13-013-0	Salary - PTO-Marlb-Dietary-Aide-	4,000.00			4,000.00	904.00
400050-0106-13-031-0	Salary - PTO-Marlb-Dietary-Cook-	746.00			746.00	(7,228.00)
400050-0106-13-035-0	Salary - PTO-Marlb-Dietary-Dietician-	277.00			277.00	188.00
400050-0106-13-101-0	Salary - PTO-Marlb-Dietary-Supervisor-	671.00			671.00	(2,199.00)
400050-0106-14-012-0	Salary - PTO-Marlb-Nursing Admin-ADNS-	(872.00)			(872.00)	(8,594.00)
400050-0106-14-028-0	Salary - PTO-Marlb-Nursing Admin-Clerical-	68.00			68.00	(434.00)
400050-0106-14-044-0	Salary - PTO-Marlb-Nursing Admin-DNS-	3,344.00			3,344.00	(8,604.00)
400050-0106-15-021-0	Salary - PTO-Marlb-Nursing-CNA-	1,802.00			1,802.00	(9,205.00)
400050-0106-15-052-0	Salary - PTO-Marlb-Nursing-LPN-	9,287.00			9,287.00	(8,278.00)
400050-0106-15-092-0	Salary - PTO-Marlb-Nursing-RN-	10,232.00			10,232.00	3,120.00
400050-0106-21-040-0	Salary - PTO-Marlb-Human Resources-Dir of Human -	(2,701.00)			(2,701.00)	833.00
401000-0106-29-000-0	FICA-Marlb-Emp Benefits- -	443,463.00			443,463.00	411,982.00
401100-0106-29-000-0	FUI-Marlb-Emp Benefits- -	10,428.00			10,428.00	6,970.00
401200-0106-29-000-0	SUI-Marlb-Emp Benefits- -	39,614.00			39,614.00	40,441.00
401300-0106-29-000-0	Health Ins-Marlb-Emp Benefits- -	859,319.00			859,319.00	519,843.00
401400-0106-29-000-0	Workers Compensation-Marlb-Emp Benefits- -	207,359.00			207,359.00	214,590.00
401450-0106-29-000-0	Workers Comp Retro Exp-Marlb-Emp Benefits- -	0.00			0.00	24,343.00
401700-0106-29-000-0	Pension-Marlb-Emp Benefits- -	335,343.00			335,343.00	114,752.00
402000-0106-03-000-0	Holiday Expense-Marlborough-Administration	4,065.00			4,065.00	3,144.00
410000-0106-03-000-0	Supplies-Marlborough-Administration	4,907.00			4,907.00	5,736.00
410000-0106-04-000-0	Supplies-Marlborough-Fiscal Operations	26,517.00			26,517.00	13,799.00
410000-0106-07-000-0	Supplies-Marlborough-Rec Therapy	9,805.00			9,805.00	6,962.00
410000-0106-08-000-0	Supplies-Marlborough-Maintenance	54,764.00			54,764.00	28,358.00
410000-0106-09-000-0	Supplies-Marlborough-Housekeeping	37,833.00			37,833.00	31,640.00
410000-0106-10-000-0	Supplies-Marlborough-Laundry	584.00			584.00	27.00
410000-0106-13-000-0	Supplies-Marlborough-Dietary	27,631.00			27,631.00	29,343.00
410000-0106-15-000-0	Supplies-Marlborough-Nursing	124,379.00			124,379.00	59,530.00
410000-0106-18-000-0	Supplies-Marlborough-Marketing	15,111.00			15,111.00	13,447.00
410000-0106-21-000-0	Supplies-Marlborough-Human Resources	139.00			139.00	516.00
410000-0106-23-000-0	Supplies-Marlborough-Rehab Tpy and Ancnlry	0.00			0.00	342.00
410019-0106-09-000-0	Supplies COVID-Marlborough-Housekeeping	1,572.00			1,572.00	1,382.00
410019-0106-15-000-0	Supplies COVID-Marlborough-Nursing	33,424.00			33,424.00	31,910.00
411010-0106-22-000-0	Flu Vaccine-Marlb-Medical Services- -	11,005.00			11,005.00	4,510.00
411200-0106-23-000-0	Drugs Medicare Pt A-Marlborough-Rehab Tpy and Anc	395,290.00			395,290.00	393,894.00
411700-0106-22-000-0	House Drugs (OTC)-Marlb-Medical Services- -	14,625.00			14,625.00	16,406.00
412000-0106-13-000-0	Food-Marlborough-Dietary	299,773.00			299,773.00	256,596.00
412019-0106-13-000-0	Food COVID-Marlborough-Dietary	0.00			0.00	54.00
412100-0106-13-000-0	Food Supplements-Marlborough-Dietary	19,502.00			19,502.00	15,975.00
413001-0106-23-000-0	Oxygen Non Billable-Marlborough-Rehab Tpy and Anc	6,386.00			6,386.00	6,921.00
413500-0106-23-000-0	IV Thy Supplies-Marlborough-Rehab Tpy and Ancnlry	8,990.00			8,990.00	6,619.00
414000-0106-10-000-0	Diapers-Marlborough-Laundry	40,259.00			40,259.00	34,300.00
414100-0106-10-000-0	Linen-Marlborough-Laundry	114.00			114.00	0.00
420000-0106-03-000-0	Minor Equip-Marlborough-Administration	910.00			910.00	0.00
420000-0106-04-000-0	Minor Equip-Marlborough-Fiscal Operations	157.00			157.00	1,031.00
420000-0106-07-000-0	Minor Equip-Marlborough-Rec Therapy	0.00			0.00	417.00
420000-0106-08-000-0	Minor Equip-Marlborough-Maintenance	1,536.00			1,536.00	0.00
420000-0106-10-000-0	Minor Equip-Marlborough-Laundry	320.00			320.00	0.00
420000-0106-13-000-0	Minor Equip-Marlborough-Dietary	1,105.00			1,105.00	0.00
420000-0106-15-000-0	Minor Equip-Marlborough-Nursing	7,624.00			7,624.00	5,161.00
431000-0106-03-000-0	Consulting Fees-Marlborough-Administration	25,196.00			25,196.00	54,772.00
431000-0106-04-000-0	Consulting Fees-Marlborough-Fiscal Operations	4,137.00		(4,137.00)	0.00	0.00
431000-0106-15-000-0	Consulting Fees-Marlborough-Nursing	128,515.00			128,515.00	74,837.00
431000-0106-22-000-0	Consulting Fees-Marlborough-Medical Services	2,000.00			2,000.00	18,000.00
431000-0106-23-000-0	Consulting Fees-Marlborough-Rehab Tpy and Ancnlry	13.00			13.00	0.00
431010-0106-23-000-0	Pharmacy fees-Marlb-Rehab Tpy and Ancnlry- -	12,824.00			12,824.00	12,614.00
432000-0106-03-000-0	Accounting Fees-Marlborough-Administration	28,685.00			28,685.00	34,685.00
433000-0106-03-000-0	Legal Fees-Marlborough-Administration	10,750.00			10,750.00	1,657.00
433100-0106-03-000-0	Legal Fees - Labor-Marlborough-Administration	0.00			0.00	5,613.00
433200-0106-03-000-0	Legal Fees - Collections-Marlborough-Admin	17,462.00			17,462.00	2,929.00
433300-0106-03-000-0	Legal Fees - Non-reimbursable-Marlborough-Admin	817.00			817.00	943.00
434000-0106-03-000-0	Shared Services-Marlborough-Administration	674,417.00		4,137.00	678,554.00	601,414.00
435000-0106-03-000-0	Computer License Fee-Marlborough-Administration	0.00			0.00	94.00
435200-0106-03-000-0	IT ServicesAdministration-Marlborough-Administrati	85,395.00			85,395.00	75,451.00
435210-0106-03-000-0	IT Rental-Marlborough-Administration	47,015.00		(5,981.00)	41,034.00	41,415.00
436000-0106-22-000-0	Medical Director Fees-Marlborough-Medical Services	36,000.00			36,000.00	36,000.00
436100-0106-22-000-0	Podiatrist Fees-Marlb-Medical Services- -	0.00			0.00	112.00
436200-0106-22-000-0	Dental Fees-Marlborough-Medical Services	7,616.00			7,616.00	7,473.00
436300-0106-22-000-0	Physician Fees-Marlb-Medical Services- -	15,134.00			15,134.00	29,936.00
437000-0106-23-000-0	PT Fees-Marlb-Rehab Tpy and Ancnlry- -	221,720.00			221,720.00	212,595.00
437100-0106-23-000-0	OT Fees-Marlb-Rehab Tpy and Ancnlry- -	295,711.00			295,711.00	286,779.00
437200-0106-23-000-0	Speech Fees-Marlb-Rehab Tpy and Ancnlry- -	132,104.00			132,104.00	86,693.00

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
438010-0106-27-000-0	Radiology Fees-Marlborough-Laboratory	109.00			109.00	447.00
438020-0106-27-000-0	X-Marlborough-Laboratory	16,930.00			16,930.00	20,800.00
438030-0106-27-000-0	Lab Fees-Marlborough-Laboratory	31,684.00			31,684.00	39,153.00
440000-0106-03-000-0	Purch Services-Marlborough-Administration	285.00			285.00	235.00
440000-0106-04-000-0	Purch Services-Marlborough-Fiscal Operations	30,916.00			30,916.00	32,068.00
440000-0106-07-000-0	Purch Services-Marlborough-Rec Therapy	9,347.00			9,347.00	7,803.00
440000-0106-08-000-0	Purch Services-Marlborough-Maintenance	213,649.00			213,649.00	103,139.00
440000-0106-12-000-0	Purch Services-Marlborough-Security	9,179.00			9,179.00	2,226.00
440000-0106-13-000-0	Purch Services-Marlborough-Dietary	5,407.00			5,407.00	25,050.00
440000-0106-15-000-0	Purch Services-Marlborough-Nursing	6,177.00			6,177.00	0.00
440001-0106-08-000-0	Ground Services-Marlborough-Maintenance	40,296.00			40,296.00	34,426.00
440010-0106-15-000-0	Purch Services Ambulance-Marlborough-Nursing	36,357.00			36,357.00	2,034.00
440050-0106-07-000-0	Cable Expense-Marlborough-Rec Therapy	15,439.00			15,439.00	17,282.00
441000-0106-08-000-0	Septic Services-Marlb-Maintenance- -	28,906.00			28,906.00	14,921.00
442000-0106-08-000-0	Pest Control-Marlb-Maintenance- -	3,031.00			3,031.00	4,474.00
443000-0106-08-000-0	Carting-Marlborough-Maintenance	43,541.00			43,541.00	34,775.00
452000-0106-04-000-0	Equip Rental-Marlborough-Fiscal Operations	5,432.00			5,432.00	3,326.00
452000-0106-13-000-0	Equip Rental-Marlborough-Dietary	2,971.00			2,971.00	2,288.00
452000-0106-15-000-0	Equip Rental-Marlborough-Nursing	20,030.00			20,030.00	29,922.00
452000-0106-23-000-0	Equip Rental-Marlborough-Rehab Tpy and Anclyr	10,154.00			10,154.00	10,155.00
452000-0106-24-000-0	Equip Rental-Marlborough-Respiratory	15,022.00			15,022.00	13,952.00
461000-0106-03-000-0	Telephone-Marlborough-Administration	112,679.00			112,679.00	111,616.00
461100-0106-03-000-0	Telephone - Cell-Marlborough-Administration	2,034.00			2,034.00	1,645.00
462000-0106-25-000-0	Electric-Marlborough-Property	125,024.00			125,024.00	131,427.00
463000-0106-25-000-0	Gas-Marlborough-Property	78,392.00			78,392.00	98,309.00
464000-0106-25-000-0	Sewer-Marlborough-Property	68,640.00			68,640.00	67,110.00
465000-0106-25-000-0	Oil-Marlborough-Property	2,181.00			2,181.00	0.00
471000-0106-25-000-0	Rent-Marlborough-Property	360,000.00			360,000.00	360,000.00
472000-0106-25-000-0	Personal Property Taxes-Marlborough-Property	12,445.00			12,445.00	15,764.00
472500-0106-25-000-0	Property Insurance-Marlborough-Property	17,118.00			17,118.00	14,773.00
473000-0106-25-000-0	Real Estate Taxes-Marlborough-Property	82,884.00			82,884.00	81,724.00
484000-0106-25-000-0	Depe Exp LHI-Marlborough	90,994.00		7,520.00	98,514.00	87,525.00
486000-0106-25-000-0	Depr Exp MME-Marlborough	44,200.00		(7,520.00)	36,680.00	42,035.00
491000-0106-03-000-0	Dues-Marlborough-Administration	9,689.00		(1,150.00)	8,539.00	9,056.00
491001-0106-03-000-0	Subscriptions-Marlborough-Administration	10,746.00			10,746.00	8,967.00
500000-0106-03-000-0	Licenses and Permits-Marlborough-Administration	1,890.00		1,150.00	3,040.00	2,652.00
501000-0106-03-000-0	Advertising Employment-Marlborough-Administration	1,000.00			1,000.00	1,100.00
501100-0106-03-000-0	Advertising Promotional-Marlborough-Administration	25,033.00			25,033.00	0.00
501100-0106-18-000-0	Advertising Promotional-Marlb-Marketing- -	11,940.00			11,940.00	11,805.00
503000-0106-03-000-0	Penalties-Marlborough-Administration	9,311.00			9,311.00	117.00
503100-0106-03-000-0	Interest-Marlborough-Administration	10,583.00			10,583.00	12,092.00
503130-0106-03-000-0	Interest on Computer Loan-Marlb-Administration	1,909.00			1,909.00	2,771.00
503200-0106-03-000-0	Bank Charges-Marlborough-Administration	42,273.00			42,273.00	43,448.00
504000-0106-03-000-0	Postage-Marlborough-Administration	4,179.00			4,179.00	2,485.00
505000-0106-03-000-0	Background Check-Marlborough-Administration	6,102.00			6,102.00	6,917.00
507000-0106-03-000-0	Revenue Assessment-Marlborough-Administration	615,675.00			615,675.00	598,628.00
508000-0106-03-000-0	Bad Debt Expense-Marlborough-Administration	155,280.00			155,280.00	139,133.00
508010-0106-03-000-0	Bad Debt Mdcr-Marlborough-Administration	46,442.00			46,442.00	0.00
508100-0106-03-000-0	Bad Debt Mdcr-Marlborough-Administration	27,047.00			27,047.00	0.00
509000-0106-03-000-0	Seminars-Marlborough-Administration	12,735.00			12,735.00	22,876.00
510000-0106-03-000-0	Liability Ins-Marlborough-Administration	84,381.00			84,381.00	84,787.00
511000-0106-03-000-0	Auto Ins-Marlborough-Administration	383.00			383.00	383.00
513000-0106-03-000-0	Crime Ins-Marlborough-Administration	1,959.00			1,959.00	1,674.00
520000-0106-03-000-0	Auto Expense-Marlborough-Administration	1,146.00			1,146.00	0.00
521000-0106-03-000-0	Travel Expense-Marlborough-Administration	6,841.00			6,841.00	5,711.00
523000-0106-03-000-0	Emp Benefits-Marlborough-Administration	19,813.00			19,813.00	15,006.00
530000-0106-15-000-0	Pool RNs-Marlborough-Nursing	204,712.00			204,712.00	78,239.00
531000-0106-15-000-0	Pool LPNs-Marlborough-Nursing	201,604.00			201,604.00	256,574.00
532000-0106-15-000-0	Pool CNA-Marlborough-Nursing	630,179.00			630,179.00	409,252.00
533000-0106-10-000-0	Outside Services-Marlb-Laundry- -	155,249.00			155,249.00	142,680.00
540000-0106-03-000-0	Donations-Marlborough-Administration	440.00			440.00	0.00
541000-0106-03-000-0	Misc. Expense-Marlb-Administration- -	17,962.00			17,962.00	13,978.00
541050-0106-03-000-0	Prior Period Expense-Marlborough-Administration	241,369.00			241,369.00	(10,907.00)
542000-0106-03-000-0	Corporate Tax - State-Marlb-Administration- -	1,500.00			1,500.00	0.00
542900-0106-03-000-0	CT PET Tax Expense-Marlborough-Administration	0.00			0.00	(764.00)
Marcum 202	MDS Coordinator	0.00		88,499.00	88,499.00	53,183.00
Marcum 203	Infection Control	0.00		56,786.00	56,786.00	54,282.00
Marcum 205	Staff Development	0.00			0.00	0.00
Marcum 206	Admin Equipment Rental	0.00		5,981.00	5,981.00	5,962.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		120,254.00		0.00	120,254.00	114,692.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough 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					
400000-0106-01-073-0	Salary-Marib-Operator-Owner-	25,954.00		0.00	25,954.00	25,954.00
Subtotal [1] Operators/Owners		25,954.00		0.00	25,954.00	25,954.00
Subgroup : [2]	Administrators					
400000-0106-03-009-0	Salary-Marib-Administration-Administrator-	184,885.00		0.00	184,885.00	144,062.00
Subtotal [2] Administrators		184,885.00		0.00	184,885.00	144,062.00
Subgroup : [4]	Other Administrative Salaries					
400000-0106-03-007-0	Salary-Marib-Administration-Administrative Asst-	75,470.00		0.00	75,470.00	67,735.00
400000-0106-04-007-0	Salary-Marib-Fiscal Operations-Administrative As-	69,640.00		0.00	69,640.00	65,079.00
400000-0106-05-065-0	Salary-Marib-Medical Records-Medical Records-	44,319.00		0.00	44,319.00	15,278.00
400000-0106-21-040-0	Salary-Marib-Human Resources-Dir of Human Resour-	92,119.00		0.00	92,119.00	85,172.00
400050-0106-03-007-0	Salary - PTO-Marib-Administration-Administrative-	(630.00)		0.00	(630.00)	435.00
400050-0106-04-007-0	Salary - PTO-Marib-Fiscal Operations-Administrat-	(6,430.00)		0.00	(6,430.00)	2,069.00
400050-0106-05-065-0	Salary - PTO-Marib-Medical Records-Medical Recor-	(124.00)		0.00	(124.00)	674.00
400050-0106-21-040-0	Salary - PTO-Marib-Human Resources-Dir of Human -	(2,701.00)		0.00	(2,701.00)	833.00
Subtotal [4] Other Administrative Salaries		271,663.00		0.00	271,663.00	237,275.00
Subgroup : [5A]	Head Dietitian					
400000-0106-13-035-0	Salary-Marib-Dietary-Dietician-	32,566.00		0.00	32,566.00	27,025.00
400050-0106-13-035-0	Salary - PTO-Marib-Dietary-Dietician-	277.00		0.00	277.00	188.00
Subtotal [5A] Head Dietitian		32,843.00		0.00	32,843.00	27,213.00
Subgroup : [5B]	Food Service Supervisor					
400000-0106-13-101-0	Salary-Marib-Dietary-Supervisor-	70,603.00		0.00	70,603.00	73,285.00
400050-0106-13-101-0	Salary - PTO-Marib-Dietary-Supervisor-	671.00		0.00	671.00	(2,199.00)
Subtotal [5B] Food Service Supervisor		71,274.00		0.00	71,274.00	71,086.00
Subgroup : [5C]	Dietary Workers					
400000-0106-13-013-0	Salary-Marib-Dietary-Aide-	263,140.00		0.00	263,140.00	240,720.00
400000-0106-13-031-0	Salary-Marib-Dietary-Cook-	172,458.00		0.00	172,458.00	153,662.00
400050-0106-13-013-0	Salary - PTO-Marib-Dietary-Aide-	4,000.00		0.00	4,000.00	904.00
400050-0106-13-031-0	Salary - PTO-Marib-Dietary-Cook-	746.00		0.00	746.00	(7,228.00)
Subtotal [5C] Dietary Workers		440,344.00		0.00	440,344.00	388,058.00
Subgroup : [6A]	Head Housekeeper					
400000-0106-09-101-0	Salary-Marib-Housekeeping-Supervisor-	55,724.00		0.00	55,724.00	53,674.00
400050-0106-09-101-0	Salary - PTO-Marib-Housekeeping-Supervisor-	3,628.00		0.00	3,628.00	3,104.00
Subtotal [6A] Head Housekeeper		59,352.00		0.00	59,352.00	56,778.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0106-09-048-0	Salary-Marib-Housekeeping-Housekeeper-	316,422.00		0.00	316,422.00	280,313.00
400050-0106-09-048-0	Salary - PTO-Marib-Housekeeping-Housekeeper-	4,405.00		0.00	4,405.00	1,372.00
Subtotal [6B] Other Housekeeping Workers		320,827.00		0.00	320,827.00	281,685.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0106-08-101-0	Salary-Marib-Maintenance-Supervisor-	88,308.00		0.00	88,308.00	79,375.00
Subtotal [7A] Engineer or Chief of Maintenance		88,308.00		0.00	88,308.00	79,375.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0106-08-058-0	Salary-Marib-Maintenance-Maintenance Worker-	74,123.00		0.00	74,123.00	47,917.00
400050-0106-08-058-0	Salary - PTO-Marib-Maintenance-Maintenance Work-	533.00		0.00	533.00	(3,334.00)
400050-0106-08-101-0	Salary - PTO-Marib-Maintenance-Supervisor-	1,377.00		0.00	1,377.00	(5,578.00)
Subtotal [7B] Other Maintenance Workers		76,033.00		0.00	76,033.00	39,005.00
Subgroup : [8B]	Other Laundry Workers					
400000-0106-10-051-0	Salary-Marib-Laundry-Laundry Aide-	30,627.00		0.00	30,627.00	29,317.00
400050-0106-10-051-0	Salary - PTO-Marib-Laundry-Laundry Aide-	624.00		0.00	624.00	(454.00)
Subtotal [8B] Other Laundry Workers		31,451.00		0.00	31,451.00	28,863.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0106-14-012-0	Salary-Marib-Nursing Admin-ADNS-	102,382.00		0.00	102,382.00	136,110.00
400000-0106-14-044-0	Salary-Marib-Nursing Admin-DNS-	98,177.00		0.00	98,177.00	101,316.00
400050-0106-14-012-0	Salary - PTO-Marib-Nursing Admin-ADNS-	(872.00)		0.00	(872.00)	(8,594.00)
400050-0106-14-044-0	Salary - PTO-Marib-Nursing Admin-DNS-	3,344.00		0.00	3,344.00	(8,604.00)
Subtotal [12A] Director of Nurses/Assistant Director		203,031.00		0.00	203,031.00	220,228.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0106-15-092-0	Salary-Marib-Nursing-RN-	693,845.00		(145,285.00)	548,560.00	546,128.00
400050-0106-15-092-0	Salary - PTO-Marib-Nursing-RN-	10,232.00		0.00	10,232.00	3,120.00
Subtotal [12B1] RNs - Direct Care		704,077.00		(145,285.00)	558,792.00	549,248.00
Subgroup : [12B2]	RNs - Administrative					
400000-0106-14-028-0	Salary-Marib-Nursing Admin-Clerical-	54,674.00		0.00	54,674.00	54,756.00
400050-0106-14-028-0	Salary - PTO-Marib-Nursing Admin-Clerical-	68.00		0.00	68.00	(434.00)
Marcum 202	MDS Coordinator	0.00		88,499.00	88,499.00	53,183.00
Marcum 203	Infection Control	0.00		56,786.00	56,786.00	54,282.00
Marcum 205	Staff Development	0.00		56,786.00	56,786.00	54,282.00
Subtotal [12B2] RNs - Administrative		54,742.00		145,285.00	200,027.00	161,787.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0106-14-052-0	Salary-Marib-Nursing Admin-LPN-	5,881.00		0.00	5,881.00	0.00
400000-0106-15-052-0	Salary-Marib-Nursing-LPN-	1,250,482.00		0.00	1,250,482.00	1,107,896.00
400050-0106-15-052-0	Salary - PTO-Marib-Nursing-LPN-	9,287.00		0.00	9,287.00	(8,278.00)
Subtotal [12C1] LPNs - Direct Care		1,265,650.00		0.00	1,265,650.00	1,099,618.00
Subgroup : [12D]	Aides and Attendants					
400000-0106-15-021-0	Salary-Marib-Nursing-CNA-	1,717,299.00		0.00	1,717,299.00	1,702,111.00
400050-0106-15-021-0	Salary - PTO-Marib-Nursing-CNA-	1,802.00		0.00	1,802.00	(9,205.00)
Subtotal [12D] Aides and Attendants		1,719,101.00		0.00	1,719,101.00	1,692,906.00
Subgroup : [12H]	Recreation Workers					
400000-0106-07-038-0	Salary-Marib-Rec Therapy-Dir-	63,651.00		0.00	63,651.00	58,906.00
400000-0106-07-086-0	Salary-Marib-Rec Therapy-Rec Therapist-	103,558.00		0.00	103,558.00	101,407.00
400050-0106-07-038-0	Salary - PTO-Marib-Rec Therapy-Dir-	554.00		0.00	554.00	601.00
400050-0106-07-086-0	Salary - PTO-Marib-Rec Therapy-Rec Therapist-	1,068.00		0.00	1,068.00	1,045.00
Subtotal [12H] Recreation Workers		168,831.00		0.00	168,831.00	161,959.00
Subgroup : [12M]	Social Workers/Case Management					
400000-0106-06-038-0	Salary-Marib-Social service-Dir-	74,793.00		0.00	74,793.00	65,210.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough 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
400000-0106-06-096-0	Salary-Marib-Social service-Social Worker-	16,473.00		0.00	16,473.00	0.00
400050-0106-06-038-0	Salary - PTO-Marib-Social service-Dir-	(118.00)		0.00	(118.00)	2,178.00
Subtotal [12M] Social Workers/Case Management		91,148.00		0.00	91,148.00	67,388.00
Subgroup : [12O] Other						
400000-0106-11-038-0	Salary-Marib-Admissions-Dir-	97,641.00		0.00	97,641.00	93,170.00
400000-0106-24-157-0	Salary-Marib-Respiratory- -	1,963.00		0.00	1,963.00	3,512.00
400050-0106-11-038-0	Salary - PTO-Marib-Admissions-Dir-	(1,186.00)		0.00	(1,186.00)	785.00
Subtotal [12O] Other		98,418.00		0.00	98,418.00	97,467.00
Total [10-A] Salaries and Wages		5,907,932.00		0.00	5,907,932.00	5,429,955.00
Group : [13-B] Professional Fees						
Subgroup : [2] Dentist						
436200-0106-22-000-0	Dental Fees-Marlborough-Medical Services	7,616.00		0.00	7,616.00	7,473.00
Subtotal [2] Dentist		7,616.00		0.00	7,616.00	7,473.00
Subgroup : [3] Pharmacist						
431010-0106-23-000-0	Pharmacy fees-Marib-Rehab Tpy and Ancilry- -	12,824.00		0.00	12,824.00	12,614.00
Subtotal [3] Pharmacist		12,824.00		0.00	12,824.00	12,614.00
Subgroup : [4] Podiatrist						
436100-0106-22-000-0	Podiatrist Fees-Marib-Medical Services- -	0.00		0.00	0.00	112.00
Subtotal [4] Podiatrist		0.00		0.00	0.00	112.00
Subgroup : [5A] PT - Resident Care						
437000-0106-23-000-0	PT Fees-Marib-Rehab Tpy and Ancilry- -	221,720.00		0.00	221,720.00	212,595.00
Subtotal [5A] PT - Resident Care		221,720.00		0.00	221,720.00	212,595.00
Subgroup : [8A] Medical Director						
436000-0106-22-000-0	Medical Director Fees-Marlborough-Medical Services	36,000.00		0.00	36,000.00	36,000.00
Subtotal [8A] Medical Director		36,000.00		0.00	36,000.00	36,000.00
Subgroup : [8C] Resident Care						
431000-0106-22-000-0	Consulting Fees-Marlborough-Medical Services	2,000.00		0.00	2,000.00	18,000.00
436300-0106-22-000-0	Physician Fees-Marib-Medical Services- -	15,134.00		0.00	15,134.00	29,936.00
Subtotal [8C] Resident Care		17,134.00		0.00	17,134.00	47,936.00
Subgroup : [9A] ST - Resident Care						
437200-0106-23-000-0	Speech Fees-Marib-Rehab Tpy and Ancilry- -	132,104.00		0.00	132,104.00	86,693.00
Subtotal [9A] ST - Resident Care		132,104.00		0.00	132,104.00	86,693.00
Subgroup : [10A] OT - Resident Care						
437100-0106-23-000-0	OT Fees-Marib-Rehab Tpy and Ancilry- -	295,711.00		0.00	295,711.00	286,779.00
Subtotal [10A] OT - Resident Care		295,711.00		0.00	295,711.00	286,779.00
Subgroup : [11A1] RN's - Direct Care						
530000-0106-15-000-0	Pool RNs-Marlborough-Nursing	204,712.00		0.00	204,712.00	78,239.00
Subtotal [11A1] RN's - Direct Care		204,712.00		0.00	204,712.00	78,239.00
Subgroup : [11B1] LPN's - Direct Care						
531000-0106-15-000-0	Pool LPNs-Marlborough-Nursing	201,604.00		0.00	201,604.00	256,574.00
Subtotal [11B1] LPN's - Direct Care		201,604.00		0.00	201,604.00	256,574.00
Subgroup : [11C] Aides						
532000-0106-15-000-0	Pool CNA-Marlborough-Nursing	630,179.00		0.00	630,179.00	409,252.00
Subtotal [11C] Aides		630,179.00		0.00	630,179.00	409,252.00
Subgroup : [12] Other						
431000-0106-15-000-0	Consulting Fees-Marlborough-Nursing	128,515.00		0.00	128,515.00	74,837.00
Subtotal [12] Other		128,515.00		0.00	128,515.00	74,837.00
Total [13-B] Professional Fees		1,868,119.00		0.00	1,868,119.00	1,509,104.00
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
401400-0106-29-000-0	Workers Compensation-Marib-Emp Benefits- -	207,359.00		0.00	207,359.00	214,590.00
401450-0106-29-000-0	Workers Comp Retro Exp-Marib-Emp Benefits- -	0.00		0.00	0.00	24,343.00
Subtotal [1A1] Workmen's Compensation		207,359.00		0.00	207,359.00	238,933.00
Subgroup : [1A3] Unemployment Insurance						
401100-0106-29-000-0	FUI-Marib-Emp Benefits- -	10,428.00		0.00	10,428.00	6,970.00
401200-0106-29-000-0	SUI-Marib-Emp Benefits- -	39,614.00		0.00	39,614.00	40,441.00
Subtotal [1A3] Unemployment Insurance		50,042.00		0.00	50,042.00	47,411.00
Subgroup : [1A4] Social Security (FICA)						
401000-0106-29-000-0	FICA-Marib-Emp Benefits- -	443,463.00		0.00	443,463.00	411,982.00
Subtotal [1A4] Social Security (FICA)		443,463.00		0.00	443,463.00	411,982.00
Subgroup : [1A5] Health Insurance						
401300-0106-29-000-0	Health Ins-Marib-Emp Benefits- -	859,319.00		0.00	859,319.00	519,843.00
Subtotal [1A5] Health Insurance		859,319.00		0.00	859,319.00	519,843.00
Subgroup : [1A7] Pensions						
401700-0106-29-000-0	Pension-Marib-Emp Benefits- -	335,343.00		0.00	335,343.00	114,752.00
Subtotal [1A7] Pensions		335,343.00		0.00	335,343.00	114,752.00
Subgroup : [1A9] Other						
505000-0106-03-000-0	Background Check-Marlborough-Administration	6,102.00		0.00	6,102.00	6,917.00
Subtotal [1A9] Other		6,102.00		0.00	6,102.00	6,917.00
Subgroup : [1C] Bad Debts						
508000-0106-03-000-0	Bad Debt Expense-Marlborough-Administration	155,280.00		0.00	155,280.00	139,133.00
508010-0106-03-000-0	Bad Debt Mdcr-Marlborough-Administration	46,442.00		0.00	46,442.00	0.00
508100-0106-03-000-0	Bad Debt Mdcr-Marlborough-Administration	27,047.00		0.00	27,047.00	0.00
Subtotal [1C] Bad Debts		228,769.00		0.00	228,769.00	139,133.00
Subgroup : [1D] Accounting and Auditing						
432000-0106-03-000-0	Accounting Fees-Marlborough-Administration	28,685.00		0.00	28,685.00	34,685.00
Subtotal [1D] Accounting and Auditing		28,685.00		0.00	28,685.00	34,685.00
Subgroup : [1E] Legal						
433000-0106-03-000-0	Legal Fees-Marlborough-Administration	10,750.00		0.00	10,750.00	1,657.00
433100-0106-03-000-0	Legal Fees - Labor-Marlborough-Administration	0.00		0.00	0.00	5,613.00
433200-0106-03-000-0	Legal Fees - Collections-Marlborough-Admin	17,462.00		0.00	17,462.00	2,929.00
433300-0106-03-000-0	Legal Fees - Non-reimbursable-Marlborough-Admin	817.00		0.00	817.00	943.00
Subtotal [1E] Legal		29,029.00		0.00	29,029.00	11,142.00
Subgroup : [1G] Office Supplies						

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough 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
410000-0106-03-000-0	Supplies-Marlborough-Administration	4,907.00		0.00	4,907.00	5,736.00
410000-0106-04-000-0	Supplies-Marlborough-Fiscal Operations	26,517.00		0.00	26,517.00	13,799.00
410000-0106-21-000-0	Supplies-Marlborough-Human Resources	139.00		0.00	139.00	516.00
420000-0106-03-000-0	Minor Equip-Marlborough-Administration	910.00		0.00	910.00	0.00
420000-0106-04-000-0	Minor Equip-Marlborough-Fiscal Operations	157.00		0.00	157.00	1,031.00
Marcum 206	Admin Equipment Rental	0.00		5,981.00	5,981.00	5,962.00
			RJE - 3	5,981.00		
Subtotal [1G] Office Supplies		32,630.00		5,981.00	38,611.00	27,044.00
Subgroup : [1H1]	Telephone and Telegraph					
461000-0106-03-000-0	Telephone-Marlborough-Administration	112,679.00		0.00	112,679.00	111,616.00
Subtotal [1H1] Telephone and Telegraph		112,679.00		0.00	112,679.00	111,616.00
Subgroup : [1H2]	Cellular Phones and Beepers					
461100-0106-03-000-0	Telephone - Cell-Marlborough-Administration	2,034.00		0.00	2,034.00	1,645.00
Subtotal [1H2] Cellular Phones and Beepers		2,034.00		0.00	2,034.00	1,645.00
Subgroup : [1J]	Corporation Business Taxes					
542000-0106-03-000-0	Corporate Tax - State-Marlb-Administration -	1,500.00		0.00	1,500.00	0.00
Subtotal [1J] Corporation Business Taxes		1,500.00		0.00	1,500.00	0.00
Subgroup : [1K3]	Resident Day User Fee					
507000-0106-03-000-0	Revenue Assessment-Marlborough-Administration	615,675.00		0.00	615,675.00	598,628.00
Subtotal [1K3] Resident Day User Fee		615,675.00		0.00	615,675.00	598,628.00
Total [15] Expenditures Other than Salaries		2,952,629.00		5,981.00	2,958,610.00	2,263,731.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
402000-0106-03-000-0	Holiday Expense-Marlborough-Administration	4,065.00		0.00	4,065.00	3,144.00
Subtotal [2] Holiday Parties for Staff		4,065.00		0.00	4,065.00	3,144.00
Subgroup : [3]	Gifts to Staff and Residents					
523000-0106-03-000-0	Emp Benefits-Marlborough-Administration	19,813.00		0.00	19,813.00	15,006.00
Subtotal [3] Gifts to Staff and Residents		19,813.00		0.00	19,813.00	15,006.00
Subgroup : [4]	Employee Travel					
521000-0106-03-000-0	Travel Expense-Marlborough-Administration	6,841.00		0.00	6,841.00	5,711.00
Subtotal [4] Employee Travel		6,841.00		0.00	6,841.00	5,711.00
Subgroup : [5]	Education Expense					
509000-0106-03-000-0	Seminars-Marlborough-Administration	12,735.00		0.00	12,735.00	22,876.00
Subtotal [5] Education Expense		12,735.00		0.00	12,735.00	22,876.00
Subgroup : [6]	Automobile Expense					
520000-0106-03-000-0	Auto Expense-Marlborough-Administration	1,146.00		0.00	1,146.00	0.00
Subtotal [6] Automobile Expense		1,146.00		0.00	1,146.00	0.00
Subgroup : [M1]	Advertising Help Wanted					
501000-0106-03-000-0	Advertising Employment-Marlborough-Administration	1,000.00		0.00	1,000.00	1,100.00
Subtotal [M1] Advertising Help Wanted		1,000.00		0.00	1,000.00	1,100.00
Subgroup : [M3]	Advertising Other					
410000-0106-18-000-0	Supplies-Marlborough-Marketing	15,111.00		0.00	15,111.00	13,447.00
501100-0106-03-000-0	Advertising Promotional-Marlborough-Administration	25,033.00		0.00	25,033.00	0.00
501100-0106-18-000-0	Advertising Promotional-Marlb-Marketing -	11,940.00		0.00	11,940.00	11,805.00
Subtotal [M3] Advertising Other		52,084.00		0.00	52,084.00	25,252.00
Subgroup : [M7]	Postage					
504000-0106-03-000-0	Postage-Marlborough-Administration	4,179.00		0.00	4,179.00	2,485.00
Subtotal [M7] Postage		4,179.00		0.00	4,179.00	2,485.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
491000-0106-03-000-0	Dues-Marlborough-Administration	9,689.00		(1,150.00)	8,539.00	9,056.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		9,689.00		(1,150.00)	8,539.00	9,056.00
Subgroup : [M9]	Subscriptions					
491001-0106-03-000-0	Subscriptions-Marlborough-Administration	10,746.00		0.00	10,746.00	8,967.00
Subtotal [M9] Subscriptions		10,746.00		0.00	10,746.00	8,967.00
Subgroup : [M10]	Contributions					
540000-0106-03-000-0	Donations-Marlborough-Administration	440.00		0.00	440.00	0.00
Subtotal [M10] Contributions		440.00		0.00	440.00	0.00
Subgroup : [M11]	Services Provided by Contract					
431000-0106-03-000-0	Consulting Fees-Marlborough-Administration	25,196.00		0.00	25,196.00	54,772.00
431000-0106-04-000-0	Consulting Fees-Marlborough-Fiscal Operations	4,137.00		(4,137.00)	0.00	0.00
435200-0106-03-000-0	IT ServicesAdministration-Marlborough-Administrati	85,395.00		0.00	85,395.00	75,451.00
438010-0106-27-000-0	Radiology Fees-Marlborough-Laboratory	109.00		0.00	109.00	447.00
440000-0106-03-000-0	Purch Services-Marlborough-Administration	285.00		0.00	285.00	235.00
440000-0106-04-000-0	Purch Services-Marlborough-Fiscal Operations	30,916.00		0.00	30,916.00	32,068.00
440000-0106-12-000-0	Purch Services-Marlborough-Security	9,179.00		0.00	9,179.00	2,226.00
Subtotal [M11] Services Provided by Contract		155,217.00		(4,137.00)	151,080.00	165,199.00
Subgroup : [M12]	Administrative Management Services					
434000-0106-03-000-0	Shared Services-Marlborough-Administration	674,417.00		4,137.00	678,554.00	601,414.00
Subtotal [M12] Administrative Management Services		674,417.00		4,137.00	678,554.00	601,414.00
Subgroup : [M13]	Other					
435000-0106-03-000-0	Computer License Fee-Marlborough-Administration	0.00		0.00	0.00	94.00
500000-0106-03-000-0	Licenses and Permits-Marlborough-Administration	1,890.00		1,150.00	3,040.00	2,652.00
503000-0106-03-000-0	Penalties-Marlborough-Administration	9,311.00		1,150.00	9,311.00	117.00
503200-0106-03-000-0	Bank Charges-Marlborough-Administration	42,273.00		0.00	42,273.00	43,448.00
541000-0106-03-000-0	Misc. Expense-Marlb-Administration -	17,962.00		0.00	17,962.00	13,978.00
541050-0106-03-000-0	Prior Period Expense-Marlborough-Administration	241,369.00		0.00	241,369.00	(10,907.00)
Subtotal [M13] Other		312,805.00		1,150.00	313,955.00	49,382.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,265,177.00		0.00	1,265,177.00	909,592.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
412000-0106-13-000-0	Food-Marlborough-Dietary	299,773.00		0.00	299,773.00	256,596.00
412019-0106-13-000-0	Food COVID-Marlborough-Dietary	0.00		0.00	0.00	54.00
412100-0106-13-000-0	Food Supplements-Marlborough-Dietary	19,502.00		0.00	19,502.00	15,975.00
Subtotal [2A1] Raw Food		319,275.00		0.00	319,275.00	272,625.00

Client: National Health Care Associates, Inc. (CT)
 Engagement: Medicaid - Marlborough 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 : [2A2]	Non-Food Supplies					
410000-0106-13-000-0	Supplies-Marlborough-Dietary	27,631.00		0.00	27,631.00	29,343.00
452000-0106-13-000-0	Equip Rental-Marlborough-Dietary	2,971.00		0.00	2,971.00	2,288.00
Subtotal [2A2] Non-Food Supplies		30,602.00		0.00	30,602.00	31,631.00
Subgroup : [2B]	Purchased Services					
440000-0106-13-000-0	Purch Services-Marlborough-Dietary	5,407.00		0.00	5,407.00	25,050.00
Subtotal [2B] Purchased Services		5,407.00		0.00	5,407.00	25,050.00
Subgroup : [2C]	Other					
420000-0106-13-000-0	Minor Equip-Marlborough-Dietary	1,105.00		0.00	1,105.00	0.00
Subtotal [2C] Other		1,105.00		0.00	1,105.00	0.00
Total [18] Dietary Basis for Allocation of Costs		356,389.00		0.00	356,389.00	329,306.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
414100-0106-10-000-0	Linen-Marlborough-Laundry	114.00		0.00	114.00	0.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		114.00		0.00	114.00	0.00
Subgroup : [3B]	Purchased Services					
533000-0106-10-000-0	Outside Services-Marlb-Laundry- -	155,249.00		0.00	155,249.00	142,680.00
Subtotal [3B] Purchased Services		155,249.00		0.00	155,249.00	142,680.00
Subgroup : [3C]	Other					
410000-0106-10-000-0	Supplies-Marlborough-Laundry	584.00		0.00	584.00	27.00
414000-0106-10-000-0	Diapers-Marlborough-Laundry	40,259.00		0.00	40,259.00	34,300.00
420000-0106-10-000-0	Minor Equip-Marlborough-Laundry	320.00		0.00	320.00	0.00
Subtotal [3C] Other		41,163.00		0.00	41,163.00	34,327.00
Total [19] Laundry-Basis for Allocation of Costs		196,526.00		0.00	196,526.00	177,007.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
410000-0106-09-000-0	Supplies-Marlborough-Housekeeping	37,833.00		0.00	37,833.00	31,640.00
411000-0106-09-000-0	Supplies COVID-Marlborough-Housekeeping	1,572.00		0.00	1,572.00	1,382.00
Subtotal [4A1] In-House Care Supplies		39,405.00		0.00	39,405.00	33,022.00
Subgroup : [5A1]	Own Pharmacy					
411200-0106-23-000-0	Drugs Medicare Pt A-Marlborough-Rehab Tpy and Anc	395,290.00		0.00	395,290.00	393,894.00
Subtotal [5A1] Own Pharmacy		395,290.00		0.00	395,290.00	393,894.00
Subgroup : [5B]	Medicine Cabinet Drugs					
411700-0106-22-000-0	House Drugs (OTC)-Marlb-Medical Services- -	14,625.00		0.00	14,625.00	16,406.00
Subtotal [5B] Medicine Cabinet Drugs		14,625.00		0.00	14,625.00	16,406.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
410000-0106-15-000-0	Supplies-Marlborough-Nursing	124,379.00		0.00	124,379.00	59,530.00
420000-0106-15-000-0	Minor Equip-Marlborough-Nursing	7,624.00		0.00	7,624.00	5,161.00
Subtotal [5C] Medical and Therapeutic Supplies		132,003.00		0.00	132,003.00	64,691.00
Subgroup : [5D]	Ambulance/Limousine					
440010-0106-15-000-0	Purch Services Ambulance-Marlborough-Nursing	36,357.00		0.00	36,357.00	2,034.00
Subtotal [5D] Ambulance/Limousine		36,357.00		0.00	36,357.00	2,034.00
Subgroup : [5E2]	Oxygen - Other					
413001-0106-23-000-0	Oxygen Non Billable-Marlborough-Rehab Tpy and Anc	6,386.00		0.00	6,386.00	6,921.00
Subtotal [5E2] Oxygen - Other		6,386.00		0.00	6,386.00	6,921.00
Subgroup : [5F]	X-Rays and related radiological					
438020-0106-27-000-0	X-Marlborough-Laboratory	16,930.00		0.00	16,930.00	20,800.00
Subtotal [5F] X-Rays and related radiological		16,930.00		0.00	16,930.00	20,800.00
Subgroup : [5H]	Laboratory					
438030-0106-27-000-0	Lab Fees-Marlborough-Laboratory	31,684.00		0.00	31,684.00	39,153.00
Subtotal [5H] Laboratory		31,684.00		0.00	31,684.00	39,153.00
Subgroup : [5I]	Recreation					
410000-0106-07-000-0	Supplies-Marlborough-Rec Therapy	9,805.00		0.00	9,805.00	6,962.00
420000-0106-07-000-0	Minor Equip-Marlborough-Rec Therapy	0.00		0.00	0.00	417.00
440000-0106-07-000-0	Purch Services-Marlborough-Rec Therapy	9,347.00		0.00	9,347.00	7,803.00
Subtotal [5I] Recreation		19,152.00		0.00	19,152.00	15,182.00
Subgroup : [5L]	Cable Television					
440050-0106-07-000-0	Cable Expense-Marlborough-Rec Therapy	15,439.00		0.00	15,439.00	17,282.00
Subtotal [5L] Cable Television		15,439.00		0.00	15,439.00	17,282.00
Subgroup : [5M]	Other					
410000-0106-23-000-0	Supplies-Marlborough-Rehab Tpy and Ancilry	0.00		0.00	0.00	342.00
410019-0106-15-000-0	Supplies COVID-Marlborough-Nursing	33,424.00		0.00	33,424.00	31,910.00
411010-0106-22-000-0	Flu Vaccine-Marlb-Medical Services- -	11,005.00		0.00	11,005.00	4,510.00
413500-0106-23-000-0	IV Thy Supplies-Marlborough-Rehab Tpy and Ancilry	9,990.00		0.00	9,990.00	6,619.00
431000-0106-23-000-0	Consulting Fees-Marlborough-Rehab Tpy and Ancilry	13.00		0.00	13.00	0.00
440000-0106-15-000-0	Purch Services-Marlborough-Nursing	6,177.00		0.00	6,177.00	0.00
452000-0106-15-000-0	Equip Rental-Marlborough-Nursing	20,030.00		0.00	20,030.00	29,922.00
452000-0106-23-000-0	Equip Rental-Marlborough-Rehab Tpy and Ancilry	10,154.00		0.00	10,154.00	10,155.00
452000-0106-24-000-0	Equip Rental-Marlborough-Respiratory	15,022.00		0.00	15,022.00	13,952.00
Subtotal [5M] Other		104,815.00		0.00	104,815.00	97,410.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		812,086.00		0.00	812,086.00	706,795.00
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					
463000-0106-25-000-0	Gas-Marlborough-Property	78,392.00		0.00	78,392.00	98,309.00
465000-0106-25-000-0	Oil-Marlborough-Property	2,181.00		0.00	2,181.00	0.00
Subtotal [6B] Heat		80,573.00		0.00	80,573.00	98,309.00
Subgroup : [6C]	Light & Power					
462000-0106-25-000-0	Electric-Marlborough-Property	125,024.00		0.00	125,024.00	131,427.00
Subtotal [6C] Light & Power		125,024.00		0.00	125,024.00	131,427.00
Subgroup : [6D]	Water					
464000-0106-25-000-0	Sewer-Marlborough-Property	68,640.00		0.00	68,640.00	67,110.00
Subtotal [6D] Water		68,640.00		0.00	68,640.00	67,110.00
Subgroup : [6E]	Equipment Lease					
435210-0106-03-000-0	IT Rental-Marlborough-Administration	47,015.00		(5,981.00)	41,034.00	41,415.00
452000-0106-04-000-0	Equip Rental-Marlborough-Fiscal Operations	5,432.00		(5,981.00)	0.00	3,326.00
			RJE - 3	0.00		

Client: *National Health Care Associates, Inc. (CT)*
Engagement: *Medicaid - Marlborough 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
Subtotal [6E] Equipment Lease		52,447.00		(5,981.00)	46,466.00	44,741.00
Subgroup : [6F] Other						
410000-0106-08-000-0	Supplies-Marlborough-Maintenance	54,764.00		0.00	54,764.00	28,358.00
420000-0106-08-000-0	Minor Equip-Marlborough-Maintenance	1,536.00		0.00	1,536.00	0.00
440000-0106-08-000-0	Purch Services-Marlborough-Maintenance	213,649.00		0.00	213,649.00	103,139.00
440001-0106-08-000-0	Ground Services-Marlborough-Maintenance	40,296.00		0.00	40,296.00	34,426.00
441000-0106-08-000-0	Septic Services-Marlb-Maintenance -	28,906.00		0.00	28,906.00	14,921.00
442000-0106-08-000-0	Pest Control-Marlb-Maintenance -	3,031.00		0.00	3,031.00	4,474.00
443000-0106-08-000-0	Carling-Marlborough-Maintenance	43,541.00		0.00	43,541.00	34,775.00
Subtotal [6F] Other		385,723.00		0.00	385,723.00	220,093.00
Subgroup : [7D] Movable Equipment						
486000-0106-25-000-0	Depr Exp MME-Marlborough	44,200.00	RJE - 5	(7,520.00)	36,680.00	42,035.00
Subtotal [7D] Movable Equipment		44,200.00		(7,520.00)	36,680.00	42,035.00
Subgroup : [8C] Leasehold Improvements						
484000-0106-25-000-0	Depe Exp LHL-Marlborough	90,994.00	RJE - 5	7,520.00	98,514.00	87,525.00
Subtotal [8C] Leasehold Improvements		90,994.00		7,520.00	98,514.00	87,525.00
Subgroup : [9] Rental Payments						
471000-0106-25-000-0	Rent-Marlborough-Property	360,000.00		0.00	360,000.00	360,000.00
Subtotal [9] Rental Payments		360,000.00		0.00	360,000.00	360,000.00
Subgroup : [10B] Real estate taxes paid by lessor						
473000-0106-25-000-0	Real Estate Taxes-Marlborough-Property	82,884.00		0.00	82,884.00	81,724.00
Subtotal [10B] Real estate taxes paid by lessor		82,884.00		0.00	82,884.00	81,724.00
Subgroup : [10C] Personal property taxes						
472000-0106-25-000-0	Personal Property Taxes-Marlborough-Property	12,445.00		0.00	12,445.00	15,764.00
Subtotal [10C] Personal property taxes		12,445.00		0.00	12,445.00	15,764.00
Total [22] Maintenance and Property		1,302,930.00		(5,981.00)	1,296,949.00	1,148,728.00
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						
503100-0106-03-000-0	Interest-Marlborough-Administration	10,583.00		0.00	10,583.00	12,092.00
503130-0106-03-000-0	Interest on Computer Loan-Marlb-Administration	1,909.00		0.00	1,909.00	2,771.00
Subtotal [12D] Other Interest Expense		12,492.00		0.00	12,492.00	14,863.00
Subgroup : [14A] Insurance on Property						
472500-0106-25-000-0	Property Insurance-Marlborough-Property	17,118.00		0.00	17,118.00	14,773.00
Subtotal [14A] Insurance on Property		17,118.00		0.00	17,118.00	14,773.00
Subgroup : [14B] Insurance of Automobiles						
511000-0106-03-000-0	Auto Ins-Marlborough-Administration	383.00		0.00	383.00	383.00
Subtotal [14B] Insurance of Automobiles		383.00		0.00	383.00	383.00
Subgroup : [14C3] Other						
510000-0106-03-000-0	Liability Ins-Marlborough-Administration	84,381.00		0.00	84,381.00	84,787.00
513000-0106-03-000-0	Crime Ins-Marlborough-Administration	1,959.00		0.00	1,959.00	1,674.00
Subtotal [14C3] Other		86,340.00		0.00	86,340.00	86,461.00
Total [27] Interest and Insurance		116,333.00		0.00	116,333.00	116,480.00
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
311000-0106-00-000-0	Medicaid Room & Board-Marlborough	(11,338,280.00)		0.00	(11,338,280.00)	(10,449,795.00)
Subtotal [1A] Medicaid Residents (CT only)		(11,338,280.00)		0.00	(11,338,280.00)	(10,449,795.00)
Subgroup : [1B] Medicaid room and board contractual allowance						
311005-0106-00-000-0	Medicaid Room & Board Contra-Marlborough	4,280,538.00		0.00	4,280,538.00	4,208,705.00
313005-0106-00-000-0	Medicaid Contra Other-Marlborough	5,896.00		0.00	5,896.00	5,278.00
Subtotal [1B] Medicaid room and board contractual allowance		4,286,434.00		0.00	4,286,434.00	4,213,983.00
Subgroup : [3A] Medicare Residents (All Inclusive)						
321000-0106-00-000-0	Medicare Pt A Room & Board-Marlborough	(1,422,910.00)		0.00	(1,422,910.00)	(1,685,110.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(1,422,910.00)		0.00	(1,422,910.00)	(1,685,110.00)
Subgroup : [3B] Medicare room and board contractual allowance						
321005-0106-00-000-0	Medicare Pt A R and B Contra-Marlborough	1,107,472.00		0.00	1,107,472.00	1,323,383.00
323005-0106-00-000-0	Medicare Pt A Contra Other-Marlborough	33,556.00		0.00	33,556.00	53,653.00
328000-0106-00-000-0	Medicare Pt A Sequestration-Marlborough	36,070.00		0.00	36,070.00	17,020.00
Subtotal [3B] Medicare room and board contractual allowance		1,177,098.00		0.00	1,177,098.00	1,394,056.00
Subgroup : [4A] Private-pay residents and other						
303100-0106-00-000-0	Hospice Revenue-Marlborough	(615,730.00)		0.00	(615,730.00)	(1,189,355.00)
341000-0106-00-000-0	Private Room & Board-Marlborough	(1,661,080.00)		0.00	(1,661,080.00)	(1,271,310.00)
351000-0106-00-000-0	Comm Ins Room & Board-Marlborough	(145,670.00)		0.00	(145,670.00)	(209,980.00)
371000-0106-00-000-0	Mgd Medicare Room and Board-Marlborough	(1,568,305.00)		0.00	(1,568,305.00)	(1,520,285.00)
Subtotal [4A] Private-pay residents and other		(3,990,785.00)		0.00	(3,990,785.00)	(4,190,930.00)
Subgroup : [4B] Private-pay room and board contractual allowance						
303700-0106-00-000-0	Hospice C/A-Marlborough	231,107.00		0.00	231,107.00	479,040.00
341005-0106-00-000-0	Private Room & Board Contra-Marlborough	146,918.00		0.00	146,918.00	102,658.00
351005-0106-00-000-0	Comm Ins Room & Board Contra-Marlborough	28,766.00		0.00	28,766.00	23,209.00
353005-0106-00-000-0	Comm Ins Contra Other-Marlborough	2,361.00		0.00	2,361.00	7,160.00
371005-0106-00-000-0	Mgd Medicare Room & Board Contra-Marlborough	461,923.00		0.00	461,923.00	354,616.00
373005-0106-00-000-0	Mgd Medicare Contra Other-Marlborough	44,335.00		0.00	44,335.00	60,485.00
381005-0106-00-000-0	Mgd Medicaid Room & Board Contra-Marlborough	3,838.00		0.00	3,838.00	0.00
Subtotal [4B] Private-pay room and board contractual allowance		919,248.00		0.00	919,248.00	1,027,168.00
Subgroup : [5A] Prescription Drugs - Medicare						
324100-0106-00-000-0	Medicare Pt A Pharmacy-Marlborough	(246,230.00)		0.00	(246,230.00)	(249,312.00)
335700-0106-00-000-0	Medicare Pt B Flu/Pneumonia-Marlborough	(6,423.00)		0.00	(6,423.00)	(2,914.00)
Subtotal [5A] Prescription Drugs - Medicare		(252,653.00)		0.00	(252,653.00)	(252,226.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance						
324105-0106-00-000-0	Medicare Pt A Pharmacy Contra-Marlborough	265,909.00		0.00	265,909.00	292,060.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		265,909.00		0.00	265,909.00	292,060.00
Subgroup : [5C] Prescription Drugs - Non-medicare						
314100-0106-00-000-0	Medicaid Pharmacy-Marlborough	(91,920.00)		0.00	(91,920.00)	(84,713.00)
314500-0106-00-000-0	Medicaid IV Therapy-Marlborough	(515.00)		0.00	(515.00)	(215.00)
344100-0106-00-000-0	Private Pharmacy-Marlborough	(534.00)		0.00	(534.00)	(73.00)
344105-0106-00-000-0	Private Pharmacy Contra-Marlborough	2,780.00		0.00	2,780.00	398.00
345700-0106-00-000-0	Private Flu/Pneumonia-Marlborough	(170.00)		0.00	(170.00)	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough 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
354100-0106-00-000-0	Comm Ins Pharmacy-Marlborough	(34,000.00)		0.00	(34,000.00)	(59,530.00)
374100-0106-00-000-0	Mgd Medicare Pharmacy-Marlborough	(305,887.00)		0.00	(305,887.00)	(255,533.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(430,227.00)		0.00	(430,227.00)	(399,666.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance						
314105-0106-00-000-0	Medicaid Pharmacy Contra-Marlborough	92,435.00		0.00	92,435.00	84,928.00
354105-0106-00-000-0	Comm Ins Pharmacy Contra-Marlborough	32,847.00		0.00	32,847.00	60,303.00
374105-0106-00-000-0	Mgd Medicare Pharmacy Contra-Marlborough	384,887.00		0.00	384,887.00	322,506.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		510,169.00		0.00	510,169.00	467,737.00
Subgroup : [6A] Medical Supplies - Medicare						
324200-0106-00-000-0	MCR Pt A Chargeable Med Supp-Marlborough	(2,941.00)		0.00	(2,941.00)	(11,541.00)
374200-0106-00-000-0	Mgd Medicare Chargeable Medical Supplies-Marlborou	(1,779.00)		0.00	(1,779.00)	(2,259.00)
Subtotal [6A] Medical Supplies - Medicare		(4,720.00)		0.00	(4,720.00)	(13,800.00)
Subgroup : [6B] Medical Supplies - Medicare Contractual Allowance						
324205-0106-00-000-0	MCR Pt A Charge Med Supp Contra-Marlborough	2,941.00		0.00	2,941.00	11,541.00
374205-0106-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Marlborough	1,779.00		0.00	1,779.00	2,259.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		4,720.00		0.00	4,720.00	13,800.00
Subgroup : [6C] Medical Supplies - Non-medicare						
314200-0106-00-000-0	Medicaid Chargeable Med Supp-Marlborough	574.00		0.00	574.00	0.00
344200-0106-00-000-0	Private Chargeable Med Supp-Marlborough	(574.00)		0.00	(574.00)	0.00
354200-0106-00-000-0	Comm Ins Chargeable Med Supp-Marlborough	0.00		0.00	0.00	(2,659.00)
Subtotal [6C] Medical Supplies - Non-medicare		0.00		0.00	0.00	(2,659.00)
Subgroup : [6D] Medical Supplies - Non-medicare Contractual Allowance						
314205-0106-00-000-0	Medicaid Charge Med Supp Contra-Marlborough	(574.00)		0.00	(574.00)	0.00
354205-0106-00-000-0	Comm Ins Charge Med Supp Contra-Marlborough	0.00		0.00	0.00	2,659.00
Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance		(574.00)		0.00	(574.00)	2,659.00
Subgroup : [7A] Physical Therapy - Medicare						
324300-0106-00-000-0	Medicare Pt A PT-Marlborough	(200,847.00)		0.00	(200,847.00)	(138,852.00)
334300-0106-00-000-0	Medicare Pt B PT-Marlborough	(47,269.00)		0.00	(47,269.00)	(8,924.00)
Subtotal [7A] Physical Therapy - Medicare		(248,116.00)		0.00	(248,116.00)	(147,776.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance						
321006-0106-00-000-0	Medicare A PT Contra-Marlborough	(292,259.00)		0.00	(292,259.00)	(345,014.00)
324305-0106-00-000-0	Medicare Pt A PT Contra-Marlborough	200,847.00		0.00	200,847.00	138,852.00
334305-0106-00-000-0	Medicare Pt B PT Contra-Marlborough	28,518.00		0.00	28,518.00	2,073.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(62,894.00)		0.00	(62,894.00)	(204,089.00)
Subgroup : [7C] Physical Therapy - Non-medicare						
304100-0106-00-000-0	Hospice Pharmacy-Marlborough	(1,086.00)		0.00	(1,086.00)	(3,905.00)
304300-0106-00-000-0	Hospice PT-Marlborough	(287.00)		0.00	(287.00)	0.00
314300-0106-00-000-0	Medicaid PT-Marlborough	(42,348.00)		0.00	(42,348.00)	(39,572.00)
337300-0106-00-000-0	Mgd Medicare Pt B PT-Marlborough	(1,340.00)		0.00	(1,340.00)	(7,112.00)
337305-0106-00-000-0	Mgd Medicare Pt B PT Contra-Marlborough	1,760.00		0.00	1,760.00	1,775.00
344300-0106-00-000-0	Private PT-Marlborough	(938.00)		0.00	(938.00)	0.00
354300-0106-00-000-0	Comm Ins PT-Marlborough	(27,548.00)		0.00	(27,548.00)	(27,524.00)
374300-0106-00-000-0	Mgd Medicare PT-Marlborough	(275,229.00)		0.00	(275,229.00)	(167,045.00)
378100-0106-00-000-0	Medicare Mgd Care Pt B PT-Marlborough	(115,995.00)		0.00	(115,995.00)	(37,877.00)
Subtotal [7C] Physical Therapy - Non-medicare		(463,021.00)		0.00	(463,021.00)	(281,260.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance						
304105-0106-00-000-0	Hospice Pharmacy Contra-Marlborough	1,086.00		0.00	1,086.00	3,905.00
304305-0106-00-000-0	Hospice PT Contra-Marlborough	149.00		0.00	149.00	0.00
314305-0106-00-000-0	Medicaid PT Contra-Marlborough	42,348.00		0.00	42,348.00	39,572.00
354305-0106-00-000-0	Comm Ins PT Contra-Marlborough	27,548.00		0.00	27,548.00	27,524.00
371006-0106-00-000-0	Mgd Medicare PT Contra-Marlborough	(68,671.00)		0.00	(68,671.00)	(34,987.00)
374305-0106-00-000-0	Mgd Medicare PT Contra-Marlborough	277,048.00		0.00	277,048.00	167,380.00
378105-0106-00-000-0	Medicare Mgd Pt B PT Contra-Marlborough	76,549.00		0.00	76,549.00	16,043.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		356,057.00		0.00	356,057.00	221,437.00
Subgroup : [8A] Speech Therapy - Medicare						
324400-0106-00-000-0	Medicare Pt A ST-Marlborough	(132,629.00)		0.00	(132,629.00)	(60,089.00)
334400-0106-00-000-0	Medicare Pt B ST-Marlborough	(64,371.00)		0.00	(64,371.00)	(18,218.00)
Subtotal [8A] Speech Therapy - Medicare		(197,000.00)		0.00	(197,000.00)	(78,307.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance						
321008-0106-00-000-0	Medicare A ST Contra-Marlborough	(159,796.00)		0.00	(159,796.00)	(178,059.00)
324405-0106-00-000-0	Medicare Pt A ST Contra-Marlborough	132,629.00		0.00	132,629.00	60,089.00
334405-0106-00-000-0	Medicare Pt B ST Contra-Marlborough	32,717.00		0.00	32,717.00	4,756.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		5,550.00		0.00	5,550.00	(113,214.00)
Subgroup : [8C] Speech Therapy - Non-medicare						
304400-0106-00-000-0	Hospice ST-Marlborough	0.00		0.00	0.00	(372.00)
314400-0106-00-000-0	Medicaid ST-Marlborough	(42,409.00)		0.00	(42,409.00)	(17,819.00)
337400-0106-00-000-0	Mgd Medicare Pt B ST-Marlborough	(8,764.00)		0.00	(8,764.00)	0.00
337405-0106-00-000-0	Mgd Medicare Pt B ST Contra-Marlborough	4,312.00		0.00	4,312.00	0.00
354400-0106-00-000-0	Comm Ins ST-Marlborough	(3,698.00)		0.00	(3,698.00)	(12,430.00)
374400-0106-00-000-0	Mgd Medicare ST-Marlborough	(123,346.00)		0.00	(123,346.00)	(71,057.00)
378120-0106-00-000-0	Medicare Mgd Care Pt B ST-Marlborough	(120,463.00)		0.00	(120,463.00)	(28,601.00)
Subtotal [8C] Speech Therapy - Non-medicare		(294,368.00)		0.00	(294,368.00)	(130,279.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance						
304405-0106-00-000-0	Hospice ST Contra-Marlborough	0.00		0.00	0.00	186.00
314405-0106-00-000-0	Medicaid ST Contra-Marlborough	42,409.00		0.00	42,409.00	17,819.00
354405-0106-00-000-0	Comm Ins ST Contra-Marlborough	3,698.00		0.00	3,698.00	12,430.00
371008-0106-00-000-0	Mgd Medicare ST Contra-Marlborough	(32,961.00)		0.00	(32,961.00)	(14,878.00)
374405-0106-00-000-0	Mgd Medicare ST Contra-Marlborough	123,346.00		0.00	123,346.00	71,057.00
378125-0106-00-000-0	Medicare Mgd Pt B ST-Contra-Marlborough	67,605.00		0.00	67,605.00	17,665.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		204,097.00		0.00	204,097.00	104,279.00
Subgroup : [9A] Occupational Therapy - Medicare						
324800-0106-00-000-0	Medicare Pt A OT-Marlborough	(234,038.00)		0.00	(234,038.00)	(180,287.00)
334800-0106-00-000-0	Medicare Pt B OT-Marlborough	(89,251.00)		0.00	(89,251.00)	(24,140.00)
Subtotal [9A] Occupational Therapy - Medicare		(323,289.00)		0.00	(323,289.00)	(204,427.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance						
321007-0106-00-000-0	Medicare A OT Contra-Marlborough	(272,242.00)		0.00	(272,242.00)	(322,765.00)
324805-0106-00-000-0	Medicare Pt A OT Contra-Marlborough	234,038.00		0.00	234,038.00	180,287.00
334805-0106-00-000-0	Medicare Pt B OT Contra-Marlborough	53,063.00		0.00	53,063.00	7,218.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		14,859.00		0.00	14,859.00	(135,260.00)
Subgroup : [9C] Occupational Therapy - Non-medicare						
304800-0106-00-000-0	Hospice OT-Marlborough	(517.00)		0.00	(517.00)	(317.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough 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
314800-0106-00-000-0	Medicaid OT-Marlborough	(60,534.00)		0.00	(60,534.00)	(42,312.00)
337800-0106-00-000-0	Mgd Medicare Pt B OT-Marlborough	(4,871.00)		0.00	(4,871.00)	(6,918.00)
337805-0106-00-000-0	Mgd Medicare Pt B OT Contra-Marlborough	2,619.00		0.00	2,619.00	1,617.00
344800-0106-00-000-0	Private OT-Marlborough	(3,540.00)		0.00	(3,540.00)	0.00
354800-0106-00-000-0	Comm Ins OT-Marlborough	(26,903.00)		0.00	(26,903.00)	(34,025.00)
374800-0106-00-000-0	Mgd Medicare OT-Marlborough	(300,043.00)		0.00	(300,043.00)	(194,520.00)
378130-0106-00-000-0	Medicare Mgd Care Pt B OT-Marlborough	(186,713.00)		0.00	(186,713.00)	(21,748.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(580,502.00)		0.00	(580,502.00)	(298,223.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
304805-0106-00-000-0	Hospice OT Contra-Marlborough	279.00		0.00	279.00	0.00
314805-0106-00-000-0	Medicaid OT Contra-Marlborough	60,534.00		0.00	60,534.00	42,312.00
354805-0106-00-000-0	Comm Ins OT Contra-Marlborough	26,903.00		0.00	26,903.00	34,025.00
371007-0106-00-000-0	Mgd Medicare OT Contra-Marlborough	(63,379.00)		0.00	(63,379.00)	(32,084.00)
374805-0106-00-000-0	Mgd Medicare OT Contra-Marlborough	300,043.00		0.00	300,043.00	194,520.00
378135-0106-00-000-0	Medicare Mgd Pt B OT Contra-Marlborough	125,523.00		0.00	125,523.00	12,841.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		449,903.00		0.00	449,903.00	251,614.00
Subgroup : [10A]	Other - Medicare					
321009-0106-00-000-0	Medicare A NTA Contra-Marlborough	(411,427.00)		0.00	(411,427.00)	(531,844.00)
321010-0106-00-000-0	Medicare A Nsng Comp Contra-Marlborough	(625,526.00)		0.00	(625,526.00)	(781,121.00)
324500-0106-00-000-0	Medicare Pt A IV Therapy-Marlborough	(19,679.00)		0.00	(19,679.00)	(42,747.00)
324600-0106-00-000-0	Medicare Pt A Lab-Marlborough	(17,886.00)		0.00	(17,886.00)	(33,744.00)
325000-0106-00-000-0	Medicare Pt A X-Marlborough	(15,670.00)		0.00	(15,670.00)	(19,908.00)
329000-0106-00-000-0	Medicare Pt A Settlement-Marlborough	(30,187.00)		0.00	(30,187.00)	0.00
334600-0106-00-000-0	Medicare Pt B Lab-Marlborough	(140.00)		0.00	(140.00)	0.00
338000-0106-00-000-0	Medicare Pt B Prior Period-Marlborough	1,520.00		0.00	1,520.00	234.90
Subtotal [10A] Other - Medicare		(1,119,995.00)		0.00	(1,119,995.00)	(1,409,130.00)
Subgroup : [10B]	Other - Non-medicare					
303005-0106-00-000-0	Hospice Contra Other-Marlborough	47.00		0.00	47.00	(100.00)
304600-0106-00-000-0	Hospice Lab-Marlborough	(47.00)		0.00	(47.00)	100.00
314600-0106-00-000-0	Medicaid Lab-Marlborough	(5,896.00)		0.00	(5,896.00)	(5,278.00)
344600-0106-00-000-0	Private Lab-Marlborough	(196.00)		0.00	(196.00)	(250.00)
354500-0106-00-000-0	Comm Ins IV Therapy-Marlborough	(557.00)		0.00	(557.00)	(772.00)
354600-0106-00-000-0	Comm Ins Lab-Marlborough	(1,964.00)		0.00	(1,964.00)	(5,139.00)
355000-0106-00-000-0	Comm Ins X-Marlborough	(397.00)		0.00	(397.00)	(2,022.00)
371009-0106-00-000-0	Mgd Medicare NTA Contra-Marlborough	(94,577.00)		0.00	(94,577.00)	(61,319.00)
371010-0106-00-000-0	Mgd Medicare Nsng Comp Contra-Marlborough	(140,532.00)		0.00	(140,532.00)	(76,137.00)
374500-0106-00-000-0	Mgd Medicare IV Therapy-Marlborough	(79,019.00)		0.00	(79,019.00)	(66,973.00)
374600-0106-00-000-0	Mgd Medicare Lab-Marlborough	(22,129.00)		0.00	(22,129.00)	(37,600.00)
374900-0106-00-000-0	Mgd Medicare Specialty Beds-Marlborough	(1,491.00)		0.00	(1,491.00)	(3,924.00)
375000-0106-00-000-0	Mgd Medicare X-Marlborough	(20,715.00)		0.00	(20,715.00)	(18,961.00)
375700-0106-00-000-0	Mgd Medicare Flu/Pneumonia-Marlborough	(4,991.00)		0.00	(4,991.00)	(2,194.00)
376000-0106-00-000-0	Mgd Medicare Prior Period-Marlborough	10,074.00		0.00	10,074.00	1,546.00
389010-0106-00-000-0	Patient Revenue Capitation -Marlborough	(187,600.00)		0.00	(187,600.00)	(126,495.00)
Subtotal [10B] Other - Non-medicare		(549,990.00)		0.00	(549,990.00)	(405,508.00)
Subgroup : [15]	Interest Income					
391100-0106-00-000-0	Interest Income-Marlborough	(1,294.00)		0.00	(1,294.00)	(284.00)
Subtotal [15] Interest Income		(1,294.00)		0.00	(1,294.00)	(284.00)
Subgroup : [18]	Other Revenue					
391500-0106-00-000-0	Misc. Other Income-Marlborough	(9,069.00)		0.00	(9,069.00)	(19,070.00)
391500-0106-99-999-M	COVID-19 stimulus funds	0.00		0.00	0.00	(53,425.00)
391530-0106-00-000-0	Misc Income Rebates-Marlborough	(11,503.00)		0.00	(11,503.00)	0.00
391900-0106-00-000-0	Long-Term CT PET Tax Income-Marlb- - -	0.00		0.00	0.00	(6,585.00)
542900-0106-03-000-0	CT PET Tax Expense-Marlborough-Administration	0.00		0.00	0.00	(764.00)
Subtotal [18] Other Revenue		(20,572.00)		0.00	(20,572.00)	(79,844.00)
Total [30] Statement of Revenue		(13,106,146.00)		0.00	(13,106,146.00)	(12,492,994.00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
100000-0106-00-000-0	Cash-Marlborough	338,777.00		0.00	338,777.00	83,261.00
101100-0106-00-000-0	Cash - Operating 1-Marlborough	2,197.00		0.00	2,197.00	3,178.00
102000-0106-00-000-0	Cash - Payroll-Marlborough	6,663.00		0.00	6,663.00	10,240.00
104000-0106-00-000-0	Cash - Savings-Marlborough	123,615.00		0.00	123,615.00	153,689.00
105000-0106-00-000-0	Cash - Savings Patients-Marlborough	80,258.00		0.00	80,258.00	90,341.00
106000-0106-00-000-0	Petty Cash-Marlborough	1,000.00		0.00	1,000.00	1,000.00
106100-0106-00-000-0	Petty Cash - Resident Funds-Marlborough	600.00		0.00	600.00	600.00
107000-0106-00-000-0	Resident Refunds-Marlborough	0.00		0.00	0.00	5,140.00
Subtotal [A1] Cash		553,110.00		0.00	553,110.00	347,449.00
Subgroup : [A2]	Resident Accounts Receivable					
110000-0106-00-000-0	Accounts Receivable-Marlborough	352,906.00		0.00	352,906.00	207,888.00
111000-0106-00-000-0	A/R Private-Marlborough	155,266.00		0.00	155,266.00	170,183.00
111200-0106-00-000-0	A/R Comm Ins-Marlborough	(14,047.00)		0.00	(14,047.00)	10,094.00
111300-0106-00-000-0	A/R Hospice-Marlborough	54,970.00		0.00	54,970.00	103,860.00
111400-0106-00-000-0	A/R Mgd Medicare-Marlborough	111,683.00		0.00	111,683.00	160,093.00
112000-0106-00-000-0	A/R Medicare Pt A-Marlborough	117,356.00		0.00	117,356.00	230,862.00
112500-0106-00-000-0	A/R Medicare Pt B-Marlborough	5,961.00		0.00	5,961.00	1,973.00
113000-0106-00-000-0	A/R Medicaid-Marlborough	800,748.00		0.00	800,748.00	661,024.00
114000-0106-00-000-0	A/R Patient Pticipation-Marlborough	190,134.00		0.00	190,134.00	38,422.00
116200-0106-00-000-0	Allowance for Doubtful Accounts-Marlborough	(218,958.00)		0.00	(218,958.00)	(364,031.00)
Subtotal [A2] Resident Accounts Receivable		1,556,019.00		0.00	1,556,019.00	1,220,368.00
Subgroup : [A3]	Other Accounts Receivable					
141600-0106-00-000-0	Due from Related-Marlborough	327,540.00		0.00	327,540.00	398,634.00
Subtotal [A3] Other Accounts Receivable		327,540.00		0.00	327,540.00	398,634.00
Subgroup : [A4]	Inventories					
130000-0106-00-000-0	Inventory-Marlborough	41,909.00		0.00	41,909.00	53,561.00
Subtotal [A4] Inventories		41,909.00		0.00	41,909.00	53,561.00
Subgroup : [A5]	Prepaid Expenses					
121400-0106-00-000-0	Prepaid Workers Comp-Marlborough	15,631.00		0.00	15,631.00	16,165.00
122200-0106-00-000-0	Prepaid Gen. Ins-Marlborough	21,888.00		0.00	21,888.00	25,462.00
129000-0106-00-000-0	Prepaid Expense Other-Marlborough	21,777.00		0.00	21,777.00	82,407.00
129100-0106-00-000-0	Prepaid Real Estate Taxes-Marlborough	61,081.00		0.00	61,081.00	62,524.00
129110-0106-00-000-0	Prepaid Personal Property Taxes-Marlborough	9,440.00		0.00	9,440.00	9,160.00
129200-0106-00-000-0	Prepaid Corp Taxes-Marlborough	53,216.00		0.00	53,216.00	53,216.00
129300-0106-00-000-0	Prepaid Mgmt Assets-Marlborough	19,269.00		0.00	19,269.00	13,655.00
Subtotal [A5] Prepaid Expenses		202,302.00		0.00	202,302.00	262,589.00
Subgroup : [A8]	Other Current Assets					
116100-0106-00-000-0	Medicare Coins Bad Debt-Marlborough	30,187.00		0.00	30,187.00	0.00
129900-0106-00-000-0	CT PET Deferred Tax-Marlborough	47,076.00		0.00	47,076.00	47,076.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough 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
Subtotal [A8] Other Current Assets		<u>77,263.00</u>		<u>0.00</u>	<u>77,263.00</u>	<u>47,076.00</u>
Subgroup : [B4]	Leasehold Improvements					
154000-0106-00-000-0	Lease hold Improvements-Marlborough	3,428,174.00	RJE - 5	37,602.00	3,465,776.00	2,813,371.00
				37,602.00		
164000-0106-00-000-0	Accum Depr LHI-Marlborough	(2,245,542.00)		0.00	(2,245,542.00)	(2,154,548.00)
Subtotal [B4] Leasehold Improvements		<u>1,182,632.00</u>		<u>37,602.00</u>	<u>1,220,234.00</u>	<u>658,823.00</u>
Subgroup : [B6]	Movable Equipment					
156000-0106-00-000-0	Major Movable Equip-Marlborough	1,375,633.00	RJE - 5	(37,602.00)	1,338,031.00	1,265,079.00
				(37,602.00)		
166000-0106-00-000-0	Accum Depr MME-Marlborough	(1,157,776.00)		0.00	(1,157,776.00)	(1,113,576.00)
Subtotal [B6] Movable Equipment		<u>217,857.00</u>		<u>(37,602.00)</u>	<u>180,255.00</u>	<u>151,503.00</u>
Subgroup : [B9]	Other Fixed Assets					
153600-0106-00-000-0	Construction in Prog-Marlborough	0.00		0.00	0.00	444,205.00
Subtotal [B9] Other Fixed Assets		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>444,205.00</u>
Subgroup : [D7]	Other Assets					
145000-0106-00-000-0	Security Deposits-Marlborough	15,300.00		0.00	15,300.00	15,300.00
Subtotal [D7] Other Assets		<u>15,300.00</u>		<u>0.00</u>	<u>15,300.00</u>	<u>15,300.00</u>
Total [31-32] Assets		<u>4,173,932.00</u>		<u>0.00</u>	<u>4,173,932.00</u>	<u>3,599,508.00</u>
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0106-00-000-0	Accounts Payable-Marlborough	(988,648.00)		0.00	(988,648.00)	(637,051.00)
Subtotal [A1] Trade Accounts Payable		<u>(988,648.00)</u>		<u>0.00</u>	<u>(988,648.00)</u>	<u>(637,051.00)</u>
Subgroup : [A2]	Note Payable					
211006-0106-00-000-0	Notes/Loans Payable S/T-Marlborough	(70,348.00)		0.00	(70,348.00)	(68,271.00)
Subtotal [A2] Note Payable		<u>(70,348.00)</u>		<u>0.00</u>	<u>(70,348.00)</u>	<u>(68,271.00)</u>
Subgroup : [A3]	Loans Payable for Equipment					
211401-0106-00-000-0	Equipment Obligation ST 1-Marlborough	(17,374.00)		0.00	(17,374.00)	(16,465.00)
Subtotal [A3] Loans Payable for Equipment		<u>(17,374.00)</u>		<u>0.00</u>	<u>(17,374.00)</u>	<u>(16,465.00)</u>
Subgroup : [A4]	Accrued Payroll					
250100-0106-00-000-0	Accrued Payroll-Marlborough	(333,405.00)		0.00	(333,405.00)	(267,325.00)
Subtotal [A4] Accrued Payroll		<u>(333,405.00)</u>		<u>0.00</u>	<u>(333,405.00)</u>	<u>(267,325.00)</u>
Subgroup : [A12]	Other Current Liabilities					
220000-0106-00-000-0	Loans and Exchange-Marlborough	(810.00)		0.00	(810.00)	(180.00)
220100-0106-00-000-0	Loans & Exchanges Insurance Claims-Marlborough	81,247.00		0.00	81,247.00	0.00
220200-0106-00-000-0	Unclaimed ADP checks-Marlborough	(6,919.00)		0.00	(6,919.00)	(6,310.00)
221700-0106-00-000-0	Due to Medicaid-Marlborough	(9,604.00)		0.00	(9,604.00)	0.00
226200-0106-00-000-0	Patients Fund-Marlborough	(90,258.00)		0.00	(90,258.00)	(90,341.00)
250000-0106-00-000-0	Accrued Expenses-Marlborough	(195,868.00)		0.00	(195,868.00)	(200,557.00)
250020-0106-00-000-0	Accrued Pension-Marlborough	(254,051.00)		0.00	(254,051.00)	(114,752.00)
250030-0106-00-000-0	Accrued Worker's Comp-Marlborough	(76,077.00)		0.00	(76,077.00)	(56,823.00)
254900-0106-00-000-0	CT PET Tax Accrued Expense-Marlborough	(18,487.00)		0.00	(18,487.00)	17,461.00
Subtotal [A12] Other Current Liabilities		<u>(560,827.00)</u>		<u>0.00</u>	<u>(560,827.00)</u>	<u>(451,502.00)</u>
Subgroup : [B1]	Loans Payable - Equipment					
211411-0106-00-000-0	Equipment Obligation LT 1-Marlborough	(6,755.00)		0.00	(6,755.00)	(24,129.00)
Subtotal [B1] Loans Payable - Equipment		<u>(6,755.00)</u>		<u>0.00</u>	<u>(6,755.00)</u>	<u>(24,129.00)</u>
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0106-00-000-0	Due to Realty-Marlborough	(784,000.00)		0.00	(784,000.00)	(369,000.00)
271500-0106-00-000-0	Due to Related-Marlborough	(2,161,928.00)		0.00	(2,161,928.00)	(1,291,958.00)
274000-0106-00-000-0	Due to Other-Marlborough	(65,744.00)		0.00	(65,744.00)	(65,744.00)
Subtotal [B3] Loans from Owners or Related Parties		<u>(3,011,672.00)</u>		<u>0.00</u>	<u>(3,011,672.00)</u>	<u>(1,726,702.00)</u>
Subgroup : [B4]	Other Long-Term Liabilities					
211106-0106-00-000-0	Notes/Loans Payable L/T-Marlborough	(191,796.00)		0.00	(191,796.00)	(262,144.00)
221800-0106-00-000-0	Due to HMS-Marlborough	(26,285.00)		0.00	(26,285.00)	0.00
271000-0106-00-000-0	Due to Aging in Amer-Marlborough	(34,549.00)		0.00	(34,549.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		<u>(252,630.00)</u>		<u>0.00</u>	<u>(252,630.00)</u>	<u>(262,144.00)</u>
Total [33-34] Liabilities		<u>(5,241,659.00)</u>		<u>0.00</u>	<u>(5,241,659.00)</u>	<u>(3,453,589.00)</u>
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
280000-0106-00-000-0	Capital-Marlborough	(1,000.00)		0.00	(1,000.00)	(1,000.00)
280200-0106-00-000-0	Shareholders Undis Earn-Marlborough	(841,788.00)		0.00	(841,788.00)	(841,788.00)
295000-0106-00-000-0	Retained Earnings-Marlborough	218,540.00		0.00	218,540.00	599,165.00
Subtotal [B5] Cumulated Earnings		<u>(624,248.00)</u>		<u>0.00</u>	<u>(624,248.00)</u>	<u>(243,623.00)</u>
Total [35] Equity		<u>(624,248.00)</u>		<u>0.00</u>	<u>(624,248.00)</u>	<u>(243,623.00)</u>
Sum of Account Groups		<u>120,254.00</u>		<u>0.00</u>	<u>120,254.00</u>	<u>114,692.00</u>
Net (Income) Loss		<u>120,254.00</u>		<u>0.00</u>	<u>120,254.00</u>	<u>114,692.00</u>

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough 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		J.01a		
To reclass management fees to correct line of cost report				
434000-0106-03-000-	(Shared Services-Marlborough-Administration		4,137.00	
431000-0106-04-000-	(Consulting Fees-Marlborough-Fiscal Operations			4,137.00
Total			4,137.00	4,137.00
Reclassifying Journal Entries JE # 2		D.01 - Tab H		
To reclass MDS Coordinator and Staff Development Salaries into correct line of cost report				
Marcum 202	MDS Coordinator		88,499.00	
Marcum 203	Infection Control		56,786.00	
400000-0106-15-092-	Salary-Marlb-Nursing-RN-			145,285.00
Marcum 205	Staff Development			
Total			145,285.00	145,285.00
Reclassifying Journal Entries JE # 3		D.01 - Tab T		
To reclass admin equipment rentals into correct line of cost report				
Marcum 206	Admin Equipment Rental		5,981.00	
435210-0106-03-000-	IT Rental-Marlborough-Administration			5,981.00
Total			5,981.00	5,981.00
Reclassifying Journal Entries JE # 4		D.01 - Tab O		
To reclass licenses into correct line of the cost report				
500000-0106-03-000-	(Licenses and Permits-Marlborough-Administration		1,150.00	
491000-0106-03-000-	(Dues-Marlborough-Administration			1,150.00
Total			1,150.00	1,150.00
Reclassifying Journal Entries JE # 5		D..01		
To reclass leasehold improvements and depr into correct lines of cost report.				
154000-0106-00-000-	(Lease hold Improvements-Marlborough		37,602.00	
484000-0106-25-000-	(Depe Exp LHI-Marlborough		7,520.00	
156000-0106-00-000-	(Major Movable Equip-Marlborough			37,602.00
486000-0106-25-000-	(Depr Exp MME-Marlborough			7,520.00
Total			45,122.00	45,122.00



Provider Name: Marlborough 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: