

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Marlborough Health Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 85 Stage Harbor Road, Marlborough, CT 06447	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

General Information

Name of Facility (as licensed) Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Marlborough Health Care Center, Inc. [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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.{a}

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Marlborough Health Care Center, Inc.	Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 85 Stage Harbor Road, Marlborough, CT 06447			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/10/2022	
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

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General Information and Questionnaire

Type of Facility - Organization Structure

Phone No. of Facility 860-295-9831	Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Marlborough Health Care Center, Inc.		Address (No. & Street, City, State, Zip) 85 Stage Harbor Road, Marlborough, CT 06447	
License Numbers: CCNH 200RH	RHNS	(Specify)	Medicare Provider No. 07-5384
Type of Facility (Check appropriate box(es)) <input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box) <input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust		Date Opened	Date Closed
If this facility opened or closed during report year provide:			
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 Paul Romano		Nursing Home Administrator's License No.: 1651	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A		License No.:	

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General Information and Questionnaire Partners/Members

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General Information and Questionnaire
Corporate Owners

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021	Page of 3A 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	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2021	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

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General Information and Questionnaire
Related Parties*

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?			<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?			<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Associates 20 E Sunrise Hwy, Valley Stream NY, 11581	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / m12	16,895	16,895
Associates 20 E Sunrise Hwy, Valley Stream NY, 11581	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	Pg. 27 / Line 12d	3,588	3,588
Associates 20 E Sunrise Hwy, Valley Stream NY, 11581	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg. 16 / Line m12	459,707	459,707
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST Services/Consulting	Various	536,117	499,467
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	18,776	18,474
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/Rx Consulting	Various	328,943	298,171
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	500,486	500,486
Cambridge Manor	2428 Easton Tpke, Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Bank Fees	Pg. 16 / Line m11	4,741	4,741
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	635,008	635,008

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Marlborough Health & Rehab		License No. 200RH			Report for Year Ended 9/30/2021			Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**					
MAPLE VIEW MANOR	856 MAPLE ST ROCKY HILL CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Social Service Consultant	Page 13 / Line 6	4,879	4,879	
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	16,009	16,009	
Preferred Professional Services	850 Silas Deane Highway Wethersfield CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Contract RN / LPN / CNAs	Various	221,291	221,291	
Regency House Nursing & Rehab	181 East Main Street, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rx Consulting	Page 13 / Line b12o	32,829	32,829	

* 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 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

1. In the preparation of this Report, were all costs allocated as required?	<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
Leases (Excluding Real Property)**

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

Name of Facility		License No.		Report for Year Ended			Page of
Marlborough Health Care Center, Inc.		200RH		9/30/2021			6 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 / ongoing	2,930	2,930
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	35,690	35,690
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/19	39 months	6,825	6,825
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/20	Ongoing	638	638
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		Total ***	46,083

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 185 Asylum st Harford, CT 06103
---	--

Services Provided by This Firm (*describe fully*)

1 Compilation, Preparation of Medicare and Medicaid Cost Reports and YE Tax Services	\$ 26,405
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 26,405

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 Rogin Nassau 2 MURTHA CULLINA LLP 3 GOLDMAN GRUDER & WOOD 4 Various 5	Telephone Number 860-256-6300 860-240-6000 203-899-8900 Various
---	---

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

1 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460
2 185 Asylum Ave Hartford CT 06103
3 200 CONNECTICUT AVENUE NORWALK CT 06854
4 Various
5

Services Provided by This Firm (*describe fully*)

1 Realty 2020 Tax appeal, Modification to bank loan (Disallowed on Pg 28)	\$ 1,879
2 IDR	\$ 1,568
3 Collections (Disallowed on Pg 28)	\$ 19,922
4 Various Non Allowable Conservatorship Fees (Disallowed on Pg 28)	\$ 328
5	\$
	Charge for Services Provided \$ 23,697

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

Schedule of Resident Statistics

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH			Report for Year Ended 9/30/2021				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					120	120						
A. On last day of PREVIOUS report period	120	120										
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents					86	86						
A. As of midnight of PREVIOUS report period	86	86					86	86				
B. As of midnight of THIS report period	94	94							94	94		
3. Total Number of Days Care Provided During Period					1,944	1,944			641	641		
A. Medicare	2,585	2,585										
B. Medicaid (Conn.)	24,414	24,414			17,906	17,906			6,508	6,508		
C. Medicaid (other states)												
D. Private Pay	2,238	2,238			1,721	1,721			517	517		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	2,830	2,830			2,051	2,051			779	779		
G. Total Care Days During Period (3A thru F)	32,067	32,067			23,622	23,622			8,445	8,445		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	32,067	32,067			23,622	23,622			8,445	8,445		

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CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
				(1)	(2)	(3)	(1)	(2)	(3)					
N/A														

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	12		58		24				
Per Diem Rate									
a. One bed rm.	Various		269.85		525.00				
b. Two bed rms.	Various		269.85		490.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		1,571	1,571		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments		489	489		
C. Other		7,123	7,123		
D. Total Physical Therapy Treatments		9,183	9,183		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		577	577		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments		60	60		
C. Other		1,222	1,222		
D. Total Speech Therapy Treatments		1,859	1,859		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		1,730	1,730		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments		468	468		
C. Other		7,506	7,506		
D. Total Occupational Therapy Treatments		9,704	9,704		

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Report of Expenditures - Salaries & Wages

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021		Page 10	of 37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)	25,954	50			
2. Administrator(s) (Complete also Sec. III of Schedule A1)	104,183	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	213,120	9,341			
5. Dietary Service					
a. Head Dietitian	23,190	611			
b. Food Service Supervisor	61,632	2,080			
c. Dietary Workers	357,105	20,229			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	268,838	16,553			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	54,946	1,448			
b. Other Maintenance Workers	70,100	2,908			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	28,536	1,361			
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	211,035	3,676			
b. RN					
1. Direct Care	552,073	14,420			
2. Administrative**	189,143	5,821			
c. LPN					
1. Direct Care	913,988	27,869			
2. Administrative**					
d. Aides and Attendants	1,415,079	75,873			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	113,341	5,946			
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	55,972	2,522			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	96,339	2,328			
<i>A-13. Total Salary Expenditures</i>	4,754,574	195,116			

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

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

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

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

Name of Facility Marlborough Health Care Center, Inc.				License No. 200RH		Report for Year Ended 9/30/2021			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J Ostreicher	25,954			Non Discriminatory	Supervises Operations. Deals with DNS	50	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	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
Bristol	42.65	132	7.36	50.01
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellseley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
 Vacation	 98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
 Total	 1913.15	 5,002	 279	 1,913.15

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CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Marlborough Health Care Center, Inc.				200RH		9/30/2021			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Robert Guastella (10/1/2020 - 2/28/2021)	76,495			Non Discriminatory	Administrator	880	A2			
Portia Bachman (3/1/2021 - 7/11/2021)				Non Discriminatory	Administrator	760	A2	Bloomfield Health Care Center of CT, LLC, 335 Park Ave Bloomfield, CT	600	158,954
Paul Romano (7/12/2021 - 9/30/2021)	27,688			Non Discriminatory	Administrator	440	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.

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CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021		Page 13	of 37
Item	Total Cost and Hours				
	CCNH	Hours	RHNS	Hours	(Specify)
*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	7,985	480			
3. Pharmacist	11,437	76			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	205,704	3,507			
b. Other					
6. Social Worker	4,879	163			
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	36,000	33			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	90,919	1,590			
b. Other					
10. Occupational Therapist					
a. Resident Care	240,865	4,784			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	27,361	422			
2. Administrative***					
b. LPN					
1. Direct Care	86,712	1,955			
2. Administrative***					
c. Aides	216,304	8,684			
d. Other					
12. Other (Specify)					
See Attached Schedule	61,607	254			
B-13 Total Fees Paid in Lieu of Salaries	989,773	21,948			

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

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

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

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH	Report for Year Ended 9/30/2021		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
MAPLE VIEW MANOR	Social Worker	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Starling Physicians, 2110 Silas Deane HWY, Rocky Hill CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapy	<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	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Companions and Homemakers, 2518 Whitney Ave, Hamden, CT 06518	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Worldwide Staffing, 175 Dwight Rd #202, Longmeadow, MA 01106	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Starling Physicians, 2110 Silas Deane HWY, Rocky Hill CT 06067	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Thomas J Larson MD 78 E Wharf Rd Madison, CT 06443	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<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.

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C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2021		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 221,613	221,613			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 49,180	49,180			
4. Social Security (F.I.C.A.)	\$ 355,320	355,320			
5. Health Insurance	\$ 500,486	500,486			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 17,057	17,057			
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 7,001	7,001			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 281,326	281,326			
d. Accounting and Auditing	\$ 26,405	26,405			
e. Legal (Services should be fully described on Page 7)	\$ 23,697	23,697			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 26,850	26,850			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 74,329	74,329			
2. Cellular Phones	\$ 1,171	1,171			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$ 24,343	24,343			
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 563,672	563,672			
Subtotal	\$ 2,172,450	2,172,450			

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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CSP-16 Rev. 9/2002

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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	2,172,450	2,172,450		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	250	250		
3. Gifts to Staff and Residents	\$	8,914	8,914		
4. Employee Travel	\$	3,759	3,759		
5. Education Expenses Related to Seminars and Conventions	\$	10,660	10,660		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	34	34		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	1,300	1,300		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	17,844	17,844		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	2,551	2,551		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	8,539	8,539		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	9,294	9,294		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	112,560	112,560		
12. Administrative Management Services**	\$	487,218	487,218		
13. Other (<i>Specify</i>) See Attached Schedule	\$	55,545	55,545		
<i>C-14 Total Administrative & General Expenditures</i>	\$	2,890,918	2,890,918		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional Advertising / Marketing (Disallowed on Pg 28)	\$ 17,844		
Total Other Advertising	\$ 17,844	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses and Permits-Marlborough-Administration	\$ 822		
Penalties-Marlborough-Administration (Disallowed on Pg 28a)	922		
Bank Charges-Marlborough-Administration	36,199		
Hotel Expense-Marlborough-Administration (Disallowed on Pg 28a)	350		
Misc. Expense-Marlb-Administration (Disallowed on Pg 28a)	17,252		
Total Other Administrative and General	\$ 55,545	\$ -	\$ -

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CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Marlborough Health Care Center, Inc.	200RH	9/30/2021	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.	487,218	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 Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021		Page of 18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 227,597	227,597		
2. Non-Food Supplies	\$ 30,100	30,100		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 17,204	17,204		
c. Other (Specify) _____	\$ _____			
2D. <i>Total Dietary Expenditures</i> (2a + b + c + d)	\$ 274,901	274,901		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	133,849	133,849		
c. Other (<i>Specify</i>) Other Laundry Supplies	\$	29,142	29,142		
3D. Total Laundry Expenditures (3a + b + c)	\$	162,991	162,991		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 29,042	29,042		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	29,042	29,042		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	300,437	300,437		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	15,457	15,457		
c. Medical and Therapeutic Supplies	\$	61,110	61,110		
d. Ambulance/Limousine***	\$	(21,075)	(21,075)		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	8,463	8,463		
f. X-rays and Related Radiological Procedures***	\$	18,776	18,776		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	35,610	35,610		
i. Recreation	\$	26,137	26,137		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)****	\$	93,683	93,683		
See Attached Schedule					
5M. Total Resident Care Expenditures (5a - 5j)	\$	538,598	538,598		

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

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

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

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

Schedule of Other Resident Care

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CSP-21 Rev. 10/2001

Report of Expenditures

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

Name of Facility				License No.	Report for Year Ended			Page of	
Marlborough Health Care Center, Inc.				200RH	9/30/2021			21	37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			
		Yes	No			CCNH	RHNS	(Specify)	Pg Line
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	11,561			16 m11
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	102,594			19 3b
Med Apparel	Parkway. Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	31,255			19 3b
Emcore Services	30 Lindeman Drive, Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	34,479			22 6f
MANHATTAN TECH SUPPORT	55 W 39TH ST, NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	28,461			16 m11
All Waste, Inc.	143 Murphy Rd, Hartford, CT 06114	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Disposal	31,644			22 6f
SMART CARE EQUIPMENT SOLUTIONS	19 Candlewood RD Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	12,110			18 2b
GREENSCAPES INC	1340, Woburn MA 01888	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/Snow removal	10,294			22 6f
WB LANDSCAPING CO.	53 Edgerton St, East Hampton CT 06424	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/Snow removal	14,065			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 Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021		Page 22 37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$			
b. Heat	\$ 91,270	91,270		
c. Light & Power	\$ 108,367	108,367		
d. Water	\$ 66,140	66,140		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 46,083	46,083		
f. Other (<i>itemize</i>)	\$ 152,113	152,113		
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 463,973	463,973		
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	\$ 45,293	45,293		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 125,698	125,698		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$ 88,798	88,798		
d. Other (<i>Specify</i>)	\$			
*8e. Total Amortization Costs (8a + b + c + d)	\$ 88,798	88,798		
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	\$ 99,106	99,106		
c. Personal property taxes	\$ 14,126	14,126		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 687,728	687,728		

* 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

Depreciation Schedule

Name of Facility Marlborough Health Care Center, Inc.				License No. 200RH			Report for Year Ended 9/30/2021				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	462	S/L	Various	154				
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
A-4. Subtotal														
B. Building and Building Improvements														
1. Acquired prior to this report period				2,006,285		2,006,285	508,698	S/L	Various	80,251				
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
B-4. Subtotal														
C. Non-Movable Equipment														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
C-4. Subtotal														
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year			
	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	1,175,780		1,175,780		1,027,687	S/L	Various	43,005				
b. Disposals (attach schedule)														
c. Acquired during this report period (attach schedule)	Var	Var	33,376		33,376			S/L	Various	2,288				
D-3. Subtotal												45,293		
E. Total Depreciation												125,698		

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

* Ties to Page 23, Line C3

***Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2020	Desktop	\$ 2,180	5	\$ 436
2/28/2021	Aeroserv hot food unit	4,175	10	278
6/30/2021	Desktop	1,723	5	221
6/30/2021	5000 BTU AC's	1,276	5	84
6/30/2021	Chomrebook	1,649	5	86
6/30/2021	Patient lift	3,431	10	114
6/30/2021	Dell laptop	1,285	5	85
6/30/2021	Dell Laptop	1,257	5	110
6/30/2021	ELOView Control	1,991	3	115
7/31/2021	Electric bed	1,408	12	29
7/31/2021	MX95 Security license	8,083	3	674
9/30/2021	Electric bed	2,729	12	36
9/30/2021	Maxwell Thomas Wardrobe	2,189	5	19
Total additions for Movable Equipment				
		\$ 33,376		\$ 2,288 *
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
Additions:				
10/31/2020	Fire Sprinkler	\$ 5,758	10	\$ 576
1/31/2021	Dry wall/new insulation	4,000	30	100
3/31/2021	Pump	4,618	10	269
5/30/2021	DOM HW Boiler	6,001	10	250
6/30/2021	Annealed insulated glass	1,252	10	42
7/31/2021	Hot water heater	23,515	20	294
8/31/2021	Dishwasher Exhaust	6,996	10	117
Total additions for Leasehold Improvement				
		\$ 52,139		\$ 1,647 *
Deletions:				
Total deletions for Leasehold Improvement				
		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	2,707,558	1,975,181	S/L	Various	87,151	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	52,139		S/L	Various	1,647	
C-4. Subtotal									88,798
D. Total Amortization									88,798

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Marlborough Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
LEASEHOLD IMPROVEMENTS										
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,510,050	70,901	1,940,599	68,617	2,009,216	500,834
2019 Additions										
LI	Carpet	10/31/2018	S/L	10	3,097	310	620	310	930	2,167
LI	Fire Doors	10/31/2018	S/L	8	13,662	1,708	3,416	1,708	5,124	8,538
LI	Well #2	11/30/2018	S/L	25	19,998	800	1,600	800	2,400	17,598
LI	HVAC	12/31/2018	S/L	10	3,039	304	608	304	912	2,127
LI	HVAC	12/31/2018	S/L	10	3,860	386	772	386	1,158	2,702
LI	HVAC	12/31/2018	S/L	10	5,807	581	1,162	581	1,743	4,064
LI	Painting	2/28/2019	S/L	10	2,215	222	444	222	666	1,549
LI	Hot water boiler	3/31/2019	S/L	10	9,875	987	1,974	987	2,961	6,914
LI	Painting	3/31/2019	S/L	5	5,724	1,145	2,290	1,145	3,435	2,289
LI	Painting	4/30/2019	S/L	10	633	63	126	63	189	444
LI	Painting	5/31/2019	S/L	10	5,380	538	1,076	538	1,614	3,766
LI	Telephone System	6/30/2019	S/L	10	5,750	575	1,150	575	1,725	4,025
LI	Painting	6/30/2019	S/L	10	6,013	601	1,202	601	1,803	4,210
LI	Carpet Roofing/Wall Bumper	7/31/2019	S/L	10	58,663	5,866	11,732	5,866	17,598	41,065
LI	Painting	8/31/2019	S/L	10	4,249	425	850	425	1,275	2,974
LI	Pump	8/31/2019	S/L	15	12,570	838	1,676	838	2,514	10,056
LI	Storage Tank	8/31/2019	S/L	10	3,506	351	702	351	1,053	2,453
LI	Flood, light fixtures	8/31/2019	S/L	10	3,478	348	696	348	1,044	2,434
2020 Additions										
LI	New Sprinklers	12/31/2019	S/L	10	3,460	346	346	346	692	2,768
LI	New Heater	7/31/2020	S/L	10	7,494	749	749	749	1,498	5,906
LI	Painter	10/31/2019	S/L	10	6,864	686	686	686	1,372	5,492
LI	Painter	11/30/2019	S/L	10	1,961	196	196	196	392	1,569
LI	Painter	1/31/2020	S/L	10	1,683	168	168	168	336	1,347
LI	Radiator	8/31/2020	S/L	25	8,527	341	341	341	682	7,845
2021 Additions										
LI	Fire Sprinkler	10/31/2020	S/L	10	5,758	-	-	576	576	5,182
LI	Dry wall/new insulation	1/31/2021	S/L	30	4,000	-	-	100	100	3,900
LI	Pump	3/31/2021	S/L	10	4,618	-	-	269	269	4,348
LI	DOM HW Boiler	5/30/2021	S/L	10	6,001	-	-	250	250	5,751
LI	Annealed insulated glass	6/30/2021	S/L	10	1,252	-	-	42	42	1,210
LI	Hot water heater	7/31/2021	S/L	20	23,515	-	-	294	294	23,221
LI	Dishwasher/Exhauste	8/31/2021	S/L	10	6,996	-	-	117	117	6,879
TOTAL LEASEHOLD IMPROVEMENTS						2,759,697	89,435	1,975,181	88,798	2,063,979
Building Improvements										
Bldng Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,006,285	80,251	508,698	80,251	588,949	1,417,336
TOTAL Building Improvements						2,006,285	80,251	508,698	80,251	588,949
Land Improvements										
NME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	9,235	154	462	154	616	8,619
TOTAL Land Improvements						9,235	154	462	154	616
MOVABLE EQUIPMENT										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,122,867	39,729	1,017,966	36,287	1,054,253	68,614
2019 Additions										
MME	Electric bed 80"	12/31/2018	S/L	12	2,653	221	442	221	663	1,990
MME	Electric bed	1/31/2019	S/L	15	3,875	258	516	258	774	3,101
MME	Bedside cabinet	1/31/2019	S/L	12	5,339	445	890	445	1,335	4,004
MME	AED Garment with Elect	2/28/2019	S/L	5	2,935	587	1,174	587	1,761	1,174
MME	Drawer chest	2/28/2019	S/L	10	1,990	199	398	199	597	1,393
MME	Lift Gate	7/31/2019	S/L	10	2,549	255	510	255	765	1,784
MME	Digital scale	7/31/2019	S/L	5	1,501	300	600	300	900	601
MME	Head/Foot board	7/31/2019	S/L	10	725	72	144	72	216	509
MME	Electric bed 80"	7/31/2019	S/L	12	3,638	303	606	303	909	2,729
MME	Electric bed 80"	8/31/2019	S/L	12	1,404	117	234	117	351	1,053
MME	Laptop	9/30/2019	S/L	5	1,229	246	492	246	738	491
2020 Additions										
MME	80 electric bed"	11/30/2019	S/L	12	1,214	101	101	101	202	1,012
MME	Heated pellet dispenser	12/31/2019	S/L	5	5,360	1,072	1,072	1,072	2,144	3,216
MME	Electric bed	2/29/2020	S/L	12	2,603	217	217	217	434	2,169
MME	Plat Dispenser	2/29/2020	S/L	5	4,305	861	861	861	1,722	2,583
MME	Commercial dryer	5/31/2020	S/L	10	757	76	76	76	152	605
MME	Ultrasound Scanner	6/30/2020	S/L	7	8,147	1,164	1,164	1,164	2,328	5,819
MME	Electric bed 80"	9/30/2020	S/L	12	1,345	112	112	112	224	1,121
MME	Electric bed 80"	9/30/2020	S/L	12	1,345	112	112	112	224	1,121
2021 Additions										
MME	Desktop	10/31/2020	S/L	5	2,180	-	-	436	436	1,744

Marlborough Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost		2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
					Cost	Accum. Deprec.					
MME	Aeroserv hot food unit	2/28/2021	S/L	10	4,175	-	-	278	278	3,896	
MME	Desktop	6/30/2021	S/L	5	1,723	-	-	221	221	1,502	
MME	5000 BTU AC's	6/30/2021	S/L	5	1,276	-	-	84	84	1,192	
MME	Chromebook	6/30/2021	S/L	5	1,649	-	-	86	86	1,563	
MME	Patient lift	6/30/2021	S/L	10	3,431	-	-	114	114	3,317	
MME	Dell laptop	6/30/2021	S/L	5	1,285	-	-	85	85	1,200	
MME	Dell Laptop	6/30/2021	S/L	5	1,257	-	-	110	110	1,147	
MME	ELView Control	6/30/2021	S/L	3	1,991	-	-	115	115	1,876	
MME	Electric bed	7/31/2021	S/L	12	1,408	-	-	29	29	1,379	
MME	MX95 Security license	7/31/2021	S/L	3	8,083	-	-	674	674	7,410	
MME	Electric bed	9/30/2021	S/L	12	2,729	-	-	36	36	2,692	
MME	Maxwell Thomas Wardrobe	9/30/2021	S/L	5	2,189	-	-	19	19	2,170	
TOTAL MOVABLE EQUIPMENT					1,209,156		46,447	1,027,687	45,293	1,072,980	136,176
TOTAL ASSETS PER CR SCHEDULE					5,984,373		216,287	3,512,028	214,496	3,726,524	2,257,849
TOTAL ASSETS PER TRIAL BALANCE					3,978,088		134,091	3,138,564	134,091	3,138,564	839,524
LESS REALTY ASSETS					(2,016,285)		(508,698)			(588,949)	(1,417,336)
ROUNDING					0		82,196	(135,234)	80,405	(989)	989
VARIANCE											

F/S vs C/R NBV - Page 31, Line B9 (989)
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 9/30/2021	Page 25 of 37																												
11. Property Questionnaire																															
Part A Is the property either owned by the Facility <input type="radio"/> Yes <input checked="" type="radio"/> No or leased from a Related Party?* *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																															
<table border="1"> <thead> <tr> <th>Description</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>1. Date Land Purchased</td> <td></td> </tr> <tr> <td>2. Date Structure Completed</td> <td></td> </tr> <tr> <td>3. If NOT Original Owner, Date of Purchase</td> <td></td> </tr> <tr> <td>4. Date of Initial Licensure</td> <td></td> </tr> <tr> <td>5. Total Licensed Bed Capacity</td> <td>120</td> </tr> <tr> <td>6. Square Footage</td> <td>42,799</td> </tr> <tr> <td>7. Acquisition Cost</td> <td></td> </tr> <tr> <td> a. Land</td> <td>186,373</td> </tr> <tr> <td> b. Building</td> <td>1,480,167</td> </tr> </tbody> </table>		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 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 9/30/21 2,441,674 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									
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																														
<table border="1"> <thead> <tr> <th>1st Mortgage</th> <th>2nd Mortgage</th> <th>3rd Mortgage</th> <th>4th Mortgage</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage																										
1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage																												
Part C - Arms-Length Leases for Real Property Improvements Only <table border="1"> <thead> <tr> <th>Name and Address of Lessor</th> <th>Property Leased</th> <th>Date of Lease</th> <th>Term of Lease</th> <th>Annual Amount of Lease</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease																									
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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-26 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount	\$					
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment			\$			
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)			\$			
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item						
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$			
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest			\$	17,497	17,497	
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	17,497	17,497	
14. Insurance						
a. Insurance on Property (buildings only)			\$	14,927	14,927	
b. Insurance on Automobiles			\$	705	705	
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)			\$	3,907	3,907	
2. Fire and Extended Coverage			\$			
3. Other (Specify) Liability / Crime Insurance			\$	77,076	77,076	
14d. Total Insurance Expenditures (14a + b + c)			\$	96,615	96,615	
15. Total All Expenditures (A-13 thru C-14)			\$	10,906,610	10,906,610	

D. Adjustments to Statement of Expenditures

Name of Facility Marlborough Health Care Center, Inc.				License No. 200RH	Report for Year Ended 9/30/2021		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)	
<i>Page 10 - Salaries and Wages</i>								
1.			Outpatient Service Costs	\$				
2.			Salaries not related to Resident Care	\$				
3.			Occupational Therapy	\$				
4.			Other - See attached Schedule	\$ 19,768	19,768			
<i>Page 13 - Professional Fees</i>								
5.			Resident Care Physicians **	\$				
6.	13	B10a	Occupational Therapy	\$ 240,865	240,865			
7.			Other - See attached Schedule	\$ 44,607	44,607			
<i>Pages 15 & 16 - Administrative and General</i>								
8.			Discriminatory Benefits	\$				
9.	15	1c	Bad Debts	\$ 281,326	281,326			
10.			Accounting	\$				
10a.	15	1c	Legal	\$ 22,129	22,129			
11.			Telephone	\$				
12.			Cellular Telephone	\$				
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$				
14.	16	L3	Gifts, flowers and coffee shops	\$ 8,914	8,914			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$				
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 18	18			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 34	34			
18.	16	m2/3	Unallowable Advertising *	\$ 17,844	17,844			
19.			Income Tax / Corporate Business Tax	\$				
20.			Fund Raising / Contributions	\$				
21.	16	m12	Unallowable Management Fees	\$ 204,564	204,564			
22.			Barber and Beauty	\$				
23.			Other - See attached Schedule	\$ 47,591	47,591			
<i>Page 18 - Dietary Expenditures</i>								
24.			Meals to employees, guests and others who are not residents	\$				
<i>Page 19 - Laundry Expenditures</i>								
25.			Laundry services to employees, guests and others who are not residents	\$				
<i>Page 20 - Housekeeping Expenditures</i>								
26.			Housekeeping services to employees, guests and others who are not residents	\$				
Subtotal (Items 1 - 26)				\$ 887,660	887,660			

* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Respiratory Therapy	625		
10	12o	Admissions Salary relating to Marketing	19,143		
Total Other Salaries Adjustment			\$ 19,768	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	JV Nursing Consultant / Rehab Consultant	\$ 44,607		
Total Other Fees Adjustments			\$ 44,607	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties-Marlborough-Administration	922		
16	m13	Hotel Expense-Marlborough-Administration	350		
16	m13	Misc. Expense-Marlb-Administration	17,252		
15	Var	Benefits Associated with Marketing Salary	4,605		
15	Var	Benefits Associated with Respiratory Therapy Salary	119		
15	lk1	CT PET Tax	24,343		
Total Other A&G Adjustments			\$ 47,591	\$ -	\$ -

Marlborough Health & Rehab
Calculation of Allowable Management Fee
September 30, 2021

Pg. 28c

<u>Description</u>	<u>Amount</u>
Management fees Charged	487,218 <small>Page 16, Line m12</small>
Accounting Charges	26,405 <small>Page 15, Line 1d</small>
Total Management Fees Per Agreement	513,623
 Patient Days	 32,067 <small>Page 8 of C/R</small>
Imputed Days - 90% Occupancy (365/365 Days)	39,420 <small>Calculation</small>
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 13.03
 PPD Allowance Per Client 2020	 7.83 <small>J.01a</small>
2021 CPI Increase %	1.02%
PPD Allowance 9/30/2021	7.84
 Amount over (Under)	 \$ 5.1894
Total Days	39,420 <small>Page 8 of C/R</small>
Disallowable Management Fee	\$ 204,564

Respiratory Therapist Benefits Disallowance

Respiratory Therapist Salary	625	Page 10
Total Salaries	4,754,574	TB Linked
Percent to Total Salaries	0.01%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	904,986	TB Linked
Respiratory Therapist Benefits Disallowed	119	Page 28 attachment

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

Name of Facility Marlborough Health Care Center, Inc.				License No. 200RH	Report for Year Ended 9/30/2021		Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)	
			Subtotals Brought Forward	\$ 887,660	887,660			
<i>Page 20 - Resident Care Supplies***</i>								
27.	20	5a2	Prescription Drugs	\$ 300,437	300,437			
28.	20	5d	Ambulance/Limousine	\$ (21,075)	(21,075)			
29.	20	5f	X-rays, etc	\$ 18,776	18,776			
30.	20	5h	Laboratory	\$ 35,610	35,610			
31.			Medical Supplies	\$				
32.	20	5e2	Oxygen (non emergency)	\$ 8,463	8,463			
33.			Occupational Therapy	\$				
34.			Other - See Attached Schedule	\$ 71,243	71,243			
<i>Page 22 - Maintenance and Property</i>								
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,204	1,204			
36.			Depreciation on Unallowable Motor Vehicles	\$				
37.			Unallowable Property and Real Estate Taxes	\$				
38.			Rental of Building Space or Rooms	\$				
39.			Other - See Attached Schedule	\$ 705	705			
<i>Page 27 - Insurance</i>								
40.			Mortgage Insurance	\$				
41.			Property Insurance	\$				
<i>Other - Miscellaneous</i>								
42.			Other - Indirect	\$				
43.			Interest Income on Account Rec.	\$				
44.			Other - Miscellaneous Administrative	\$ 45,481	45,481			
45.			Management Fees Direct	\$				
46.			Management Fees Indirect	\$				
47.			Other - Direct	\$				
<i>Not For Profit Providers Only</i>								
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$				
49.	Total Amount of Decrease (Items 1 - 48)			\$ 1,348,504	1,348,504			

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Supplies-Marlborough-Rehab Tpy and Anclrry	\$ 193		
20	51	IV Thy Supplies-Marlborough-Rehab Tpy and Anclrry	3,871		
20	51	Equip Rental-Marlborough-Rehab Tpy and Anclrry	10,166		
20	51	Equip Rental-Marlborough-Respiratory	12,431		
20	51	Cable Television Disallowance (See Attached)	5,499		
20	5c	Nursing Med B Supplies	17,134		
20	51	Equip Rental-Marlborough-Nursing	21,949		
Total Other Ancillary Costs			\$ 71,243	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2021

Pg. 29b

Total Cable TV Expense	9,099	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	\$ 3,600	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowable Expense	<u>\$ 5,499</u>	{a}

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page of	
		9/30/2021		30 37	
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,850,230	9,850,230			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,361,296)	(4,361,296)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,225,080	1,225,080			
b. Medicare Room and Board Contractual Allowance **	\$ (997,844)	(997,844)			
4. a. Private-Pay Residents and Other	\$ 3,500,815	3,500,815			
b. Private-Pay Room and Board Contractual Allowance **	\$ (843,472)	(843,472)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 112,592	112,592			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (120,617)	(120,617)			
c. Prescription Drugs - Non-Medicare	\$ 163,766	163,766			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (172,832)	(172,832)			
2. a. Medical Supplies - Medicare	\$ 3,668	3,668			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (3,668)	(3,668)			
c. Medical Supplies - Non-Medicare	\$ 191	191			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (191)	(191)			
3. a. Physical Therapy - Medicare	\$ 169,046	169,046			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 107,327	107,327			
c. Physical Therapy - Non-Medicare	\$ 198,294	198,294			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (145,135)	(145,135)			
4. a. Speech Therapy - Medicare	\$ 76,753	76,753			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 55,885	55,885			
c. Speech Therapy - Non-Medicare	\$ 87,832	87,832			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (60,710)	(60,710)			
5. a. Occupational Therapy - Medicare	\$ 179,959	179,959			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 79,659	79,659			
c. Occupational Therapy - Non-Medicare	\$ 208,095	208,095			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (158,872)	(158,872)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 893,165	893,165			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 276,659	276,659			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,324,379	10,324,379			
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>)	\$ 1,596	1,596			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 812,144	812,144			
V. Total Other Revenue (1 thru 8)	\$ 813,740	813,740			
VI. Total All Revenue (III +V)	\$ 11,138,119	11,138,119			

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

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

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Medicare A NTA Contra-Marlborough	\$ 352,053		
30 II 6a	Medicare A Nsng Comp Contra-Marlborough	545,020		
30 II 6a	Medicare Pt A IV Therapy-Marlborough	8,776		
30 II 6a	Medicare Pt A Lab-Marlborough	17,490		
30 II 6a	Medicare Pt A Specialty Beds-Marlborough	4,610		
30 II 6a	Medicare Pt A X-Marlborough	8,902		
30 II 6a	Medicare Pt A Settlement-Marlborough	(44,871)		
30 II 6a	Medicare Part B Telehealthfield-Marlborough	1,140		
30 II 6a	Medicare Pt B Prior Period-Marlborough	45		
Total Other Resident Revenue - Medicare		\$ 893,165	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Hospice Contra Other-Marlborough	\$ (75)		
30 II 6b	Hospice Lab-Marlborough	75		
30 II 6b	Medicaid Lab-Marlborough	5,336		
30 II 6b	Medicaid Specialty Beds-Marlborough	8,088		
30 II 6b	Private Lab-Marlborough	88		
30 II 6b	Comm Ins Lab-Marlborough	1,172		
30 II 6b	Comm Ins X-Marlborough	478		
30 II 6b	Mgd Medicare NTA Contra-Marlborough	43,268		
30 II 6b	Mgd Medicare Nsng Comp Contra-Marlborough	75,305		
30 II 6b	Mgd Medicare IV Therapy-Marlborough	9,740		
30 II 6b	Mgd Medicare Lab-Marlborough	15,481		
30 II 6b	Mgd Medicare Specialty Beds-Marlborough	665		
30 II 6b	Mgd Medicare X-Marlborough	9,063		
30 II 6b	Mgd Medicare Flu/Pneumonia-Marlborough	1,435		
30 II 6b	Mgd Medicare Prior Period-Marlborough	(360)		
30 II 6b	Patient Revenue Capitation -Marlborough	106,900		
Total Other Resident Revenue		\$ 276,659	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest on Money Market Account	728,870	\$ 1,596		
Total Interest Income		\$ 1,596	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Stimulus Revenue	\$ 763,570		
30 IV 8	Misc Rev (Disallowed on Pg 29a)	78		
30 IV 8	Medical Records Rev (Disallowed on Pg 29a)	480		
30 IV 8	Rebates / Refunds (Disallowed on Pg 29a)	19,229		
30 IV 8	Reversal of PY Legal Fees (NO CY Expense)	3,093		
30 IV 8	Prior Period Adjustments (Disallowed on Pg 29a)	25,694		
Total Other Revenue		\$ 812,144	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2021	31 37
Account		Amount	
Assets			
A. Current Assets			
1. Cash (<i>on hand and in banks</i>)		\$ 1,050,022	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)		\$ 882,357	
3. Other Accounts Receivable (Excluding Owners or Related Parties)		\$ 302,183	
4. Inventories		\$ 29,469	
5. Prepaid Expenses		\$ 291,875	
a. _____			
b. _____			
c. _____			
d. See Schedule		291,875	
6. Interest Receivable		\$	
7. Medicare Final Settlement Receivable		\$	
8. Other Current Assets (<i>itemize</i>)		\$ 43,869	
Due For Cr Crd Colct-Marlborough	3,378		
CT PET Deferred Tax	40,491		
See Schedule			
A-9. Total Current Assets (Lines A1 thru 8)		\$ 2,599,775	
B. Fixed Assets			
1. Land		\$	
2. Land Improvements	*Historical Cost 9,235	\$ 8,619	
	Accum. Depreciation 616 Net		
3. Buildings	*Historical Cost _____	\$	
	Accum. Depreciation Net		
4. Leasehold Improvements	*Historical Cost 2,759,697	\$ 695,718	
	Accum. Depreciation 2,063,979 Net		
5. Non-Movable Equipment	*Historical Cost _____	\$	
	Accum. Depreciation Net		
6. Movable Equipment	*Historical Cost 1,209,156	\$ 136,176	
	Accum. Depreciation 1,072,980 Net		
7. Motor Vehicles	*Historical Cost _____	\$	
	Accum. Depreciation Net		
8. Minor Equipment-Not Depreciable		\$	
9. Other Fixed Assets (<i>itemize</i>)		\$ 266,354	
F/S vs C/R NBV (989)			
See Schedule 267,343			
B-10. Total Fixed Assets (Lines B1 thru 9)		\$ 1,106,867	

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Marlborough	\$ 16,808
31	A5	Prepaid Gen. Ins-Marlborough	\$ 10,522
31	A5	Prepaid Expense Other-Marlborough	\$ 127,015
31	A5	Prepaid Real Estate Taxes-Marlborough	\$ 69,485
31	A5	Prepaid Personal Property Taxes-Marlborough	\$ 11,643
31	A5	Prepaid Corp. Taxes-Marlborough	\$ 39,579
31	A5	Prepaid Mgmt Assets-Marlborough	\$ 16,823
Total Prepaid Expenses			\$ 291,875

Schedule of Other Current Assets (Itemized) Page 31 Line AB

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

Schedule of Other Assets Page 32 Line D?

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

2023-03-16 10:00:00 2023-03-16 10:00:00

State of Connecticut

Annual Report of Long-Term Care Facility

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Marlborough Health Care Center, Inc.	200RH	9/30/2021	32 37
Account			Amount
Total Brought Forward:			\$ 3,706,642
C. Leasehold or like property recorded for Equity Purposes.			
1. Land			\$
2. Land Improvements	*Historical Cost Accum. Depreciation	Net	\$
3. Buildings	*Historical Cost Accum. Depreciation	2,006,285 588,949 Net	\$ 1,417,336
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)			\$ 1,417,336
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 (itemize)			\$
6. Loans to Owners or Related Parties (itemize)			\$
Name and Address	Amount	Loan Date	
7. Other Assets (itemize)			\$ 15,300
Security Deposits	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)			\$ 5,139,278

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

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Annual Report of Long-Term Care Facility
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G. Balance Sheet (cont'd)

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021	Page 33	of 37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$ 463,290	
2. Notes Payable (<i>itemize</i>) Notes / Loans Payable ST			\$ 66,256	
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$ 15,603	
Name of Lender	Purpose	Amount	Date Due	
	Equipment Obligation	15,603		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$ 373,680	
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>)			\$ 489,200	
Loans and Exchange-Marlborough			1,530 Accrued Expenses-Marlboro	
Unclaimed ADP checks-Marlboroug			5,263 Accrued Pension / Worke	
Due to Medicaid-Marlborough			108,000 CT PET Tax Accrued Ex	
Patients Fund-Marlborough			(1,697) See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$ 1,408,029	

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

(Carry Total forward to next page)

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Annual Report of Long-Term Care Facility

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G. Balance Sheet (cont'd)

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount
Total Brought Forward:				1,408,029
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 40,593
Name of Lender	Purpose	Amount	Date Due	
	Equipment Obligation LT	40,593		
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,699,282
Name and Address of Lender	Amount	Loan Date		
Due to Realty / Related / Other	1,699,282			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 330,415
Notes / Loans Payable LT	330,415			
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,070,290
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,478,319

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Annual Report of Long-Term Care Facility

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

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2021	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			\$	1,417,336
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			\$	1,417,336
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(68,291)
6. Gain or Loss for Period	10/1/2020	thru	9/30/2021	\$ 311,914
7. Total Net Worth			\$	243,623
C. Total Reserves and Net Worth				\$ 1,660,959
D. Total Liabilities, Reserves, and Net Worth				\$ 5,139,278

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Annual Report of Long-Term Care Facility

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H. Changes in Total Net Worth

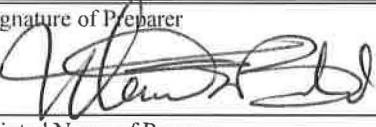
Name of Facility	License No.	Report for Year Ended	Page	of		
		9/30/2021	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2020				\$ (68,291)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 11,138,119		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 10,826,205		
D. Net Income or Deficit				\$ 311,914		
E. Balance				\$ 243,623		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenses Per Page 27				\$ 10,906,610		
F/S vs C/R Depreciation				(80,405)		
Total Expenses Per FS				\$ 10,826,205		
2. Other (<i>itemize</i>)						
Prior Period Adjustments						
F-3. Total Additions				\$		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawals (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 243,623		

I. Preparer's/Reviewer's Certification

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title Principal	Date Signed 2/14/22
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813
Contact Email Address jphelps@nathealthcare.com		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Marlborough Health Care Center, Inc. for the year ended September 30, 2021, 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.

MARCUS LLP

New Haven, CT
February 10, 2022

Annual Report of Long-Term Care Facility Cost Year 2021 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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
100000-0106-00-000-0	Cash-Marlborough	214,085.00			214,085.00
101100-0106-00-000-0	Cash - Operating 1-Marlborough	8,684.00			8,684.00
102000-0106-00-000-0	Cash - Payroll-Marlborough	6,008.00			6,008.00
104000-0106-00-000-0	Cash - Savings-Marlborough	728,870.00			728,870.00
105000-0106-00-000-0	Cash - Savings Patients-Marlborough	85,339.00			85,339.00
106000-0106-00-000-0	Petty Cash-Marlborough	1,000.00			1,000.00
106100-0106-00-000-0	Petty Cash - Resident Funds-Marlborough	600.00			600.00
107000-0106-00-000-0	Resident Refunds-Marlborough	5,436.00			5,436.00
110000-0106-00-000-0	Accounts Receivable-Marlborough	165,219.00			165,219.00
111000-0106-00-000-0	A/R Private-Marlborough	79,125.00			79,125.00
111200-0106-00-000-0	A/R Comm Ins-Marlborough	11,562.00			11,562.00
111300-0106-00-000-0	AR Hospice-Marlborough	115,419.00			115,419.00
111400-0106-00-000-0	A/R Mgd Medicare-Marlborough	95,948.00			95,948.00
112000-0106-00-000-0	A/R Medicare Pt A-Marlborough	181,877.00			181,877.00
112500-0106-00-000-0	A/R Medicare Pt B-Marlborough	1,848.00			1,848.00
113000-0106-00-000-0	A/R Medicaid-Marlborough	486,869.00			486,869.00
114000-0106-00-000-0	A/R Patient Pticipation-Marlborough	61,590.00			61,590.00
116200-0106-00-000-0	Allowance for Doubtful Accounts-Marlborough	(317,100.00)			(317,100.00)
119000-0106-00-000-0	Due For Cr Crd Colct-Marlborough	3,378.00			3,378.00
121400-0106-00-000-0	Prepaid Workers Comp-Marlborough	16,808.00			16,808.00
122200-0106-00-000-0	Prepaid Gen. Ins-Marlborough	10,522.00			10,522.00
129000-0106-00-000-0	Prepaid Expense Other-Marlborough	127,015.00			127,015.00
129100-0106-00-000-0	Prepaid Real Estate Taxes-Marlborough	69,485.00			69,485.00
129110-0106-00-000-0	Prepaid Personal Property Taxes-Marlborough	11,643.00			11,643.00
129200-0106-00-000-0	Prepaid Corp Taxes-Marlborough	39,579.00			39,579.00
129300-0106-00-000-0	Prepaid Mgmt Assets-Marlborough	16,823.00			16,823.00
129900-0106-00-000-0	CT PET Deferred Tax-Marlborough	40,491.00			40,491.00
130000-0106-00-000-0	Inventory-Marlborough	29,469.00			29,469.00
141600-0106-00-000-0	Due from Related-Marlborough	302,183.00			302,183.00
145000-0106-00-000-0	Security Deposits-Marlborough	15,300.00			15,300.00
153600-0106-00-000-0	Construction in Prog-Marlborough	267,343.00			267,343.00
154000-0106-00-000-0	Lease hold Improvements-Marlborough	2,768,933.00			2,768,933.00
156000-0106-00-000-0	Major Movable Equip-Marlborough	1,209,155.00			1,209,155.00
164000-0106-00-000-0	Accum Depr LHI-Marlborough	(2,067,023.00)			(2,067,023.00)
166000-0106-00-000-0	Accum Depr MME-Marlborough	(1,071,541.00)			(1,071,541.00)
210000-0106-00-000-0	Accounts Payable-Marlborough	(463,290.00)			(463,290.00)
211006-0106-00-000-0	Notes/Loans Payable S/T-Marlborough	(66,256.00)			(66,256.00)
211106-0106-00-000-0	Notes/Loans Payable L/T-Marlborough	(330,415.00)			(330,415.00)
211401-0106-00-000-0	Equipment Obligation ST 1-Marlborough	(15,603.00)			(15,603.00)
211411-0106-00-000-0	Equipment Obligation LT 1-Marlborough	(40,593.00)			(40,593.00)
220000-0106-00-000-0	Loans and Exchange-Marlborough	(1,530.00)			(1,530.00)
220200-0106-00-000-0	Unclaimed ADP checks-Marlborough	(5,263.00)			(5,263.00)
221400-0106-00-000-0	Due to Realty-Marlborough	(264,000.00)			(264,000.00)
221700-0106-00-000-0	Due to Medicaid-Marlborough	(108,000.00)			(108,000.00)
226200-0106-00-000-0	Patients Fund-Marlborough	(85,339.00)			(85,339.00)
250000-0106-00-000-0	Accrued Expenses-Marlborough	(182,573.00)			(182,573.00)
250020-0106-00-000-0	Accrued Pension-Marlborough	(17,058.00)			(17,058.00)
250030-0106-00-000-0	Accrued Worker's Comp-Marlborough	(91,134.00)			(91,134.00)
250100-0106-00-000-0	Accrued Payroll-Marlborough	(373,680.00)			(373,680.00)
254900-0106-00-000-0	CT PET Tax Accrued Expense-Marlborough	1,697.00			1,697.00
271500-0106-00-000-0	Due to Related-Marlborough	(1,369,538.00)			(1,369,538.00)
274000-0106-00-000-0	Due to Other-Marlborough	(65,744.00)			(65,744.00)
280000-0106-00-000-0	Capital-Marlborough	(1,000.00)			(1,000.00)
280200-0106-00-000-0	Shareholders Undis Earn-Marlborough	(841,788.00)			(841,788.00)
295000-0106-00-000-0	Retained Earnings-Marlborough	911,079.00			911,079.00
303005-0106-00-000-0	Hospice Contra Other-Marlborough	75.00			75.00
303100-0106-00-000-0	Hospice Revenue-Marlborough	(1,051,255.00)			(1,051,255.00)
303700-0106-00-000-0	Hospice C/A-Marlborough	456,739.00			456,739.00
304100-0106-00-000-0	Hospice Pharmacy-Marlborough	(255.00)			(255.00)
304105-0106-00-000-0	Hospice Pharmacy Contra-Marlborough	255.00			255.00
304300-0106-00-000-0	Hospice PT-Marlborough	(302.00)			(302.00)
304305-0106-00-000-0	Hospice PT Contra-Marlborough	25.00			25.00
304400-0106-00-000-0	Hospice ST-Marlborough	(95.00)			(95.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2021	9/30/2021
304405-0106-00-000-0	Hospice ST Contra-Marlborough	3.00		3.00	
304600-0106-00-000-0	Hospice Lab-Marlborough	(75.00)		(75.00)	
304800-0106-00-000-0	Hospice OT-Marlborough	(1,029.00)		(1,029.00)	
304805-0106-00-000-0	Hospice OT Contra-Marlborough	41.00		41.00	
311000-0106-00-000-0	Medicaid Room & Board-Marlborough	(9,850,230.00)		(9,850,230.00)	
311005-0106-00-000-0	Medicaid Room & Board Contra-Marlborough	4,347,872.00		4,347,872.00	
313005-0106-00-000-0	Medicaid Contra Other-Marlborough	13,424.00		13,424.00	
314100-0106-00-000-0	Medicaid Pharmacy-Marlborough	(25,614.00)		(25,614.00)	
314105-0106-00-000-0	Medicaid Pharmacy Contra-Marlborough	25,614.00		25,614.00	
314200-0106-00-000-0	Medicaid Chargeable Med Supp-Marlborough	(191.00)		(191.00)	
314205-0106-00-000-0	Medicaid Charge Med Supp Contra-Marlborough	191.00		191.00	
314300-0106-00-000-0	Medicaid PT-Marlborough	(19,137.00)		(19,137.00)	
314305-0106-00-000-0	Medicaid PT Contra-Marlborough	19,137.00		19,137.00	
314400-0106-00-000-0	Medicaid ST-Marlborough	(5,788.00)		(5,788.00)	
314405-0106-00-000-0	Medicaid ST Contra-Marlborough	5,788.00		5,788.00	
314600-0106-00-000-0	Medicaid Lab-Marlborough	(5,336.00)		(5,336.00)	
314800-0106-00-000-0	Medicaid OT-Marlborough	(19,534.00)		(19,534.00)	
314805-0106-00-000-0	Medicaid OT Contra-Marlborough	19,534.00		19,534.00	
314900-0106-00-000-0	Medicaid Specialty Beds-Marlborough	(8,088.00)		(8,088.00)	
321000-0106-00-000-0	Medicare Pt A Room & Board-Marlborough	(1,225,080.00)		(1,225,080.00)	
321005-0106-00-000-0	Medicare Pt A R and B Contra-Marlborough	966,852.00		966,852.00	
321006-0106-00-000-0	Medicare A PT Contra-Marlborough	(245,984.00)		(245,984.00)	
321007-0106-00-000-0	Medicare A OT Contra-Marlborough	(230,628.00)		(230,628.00)	
321008-0106-00-000-0	Medicare A ST Contra-Marlborough	(111,899.00)		(111,899.00)	
321009-0106-00-000-0	Medicare A NTA Contra-Marlborough	(352,053.00)		(352,053.00)	
321010-0106-00-000-0	Medicare A Nsng Comp Contra-Marlborough	(545,020.00)		(545,020.00)	
323005-0106-00-000-0	Medicare Pt A Contra Other-Marlborough	31,002.00		31,002.00	
324100-0106-00-000-0	Medicare Pt A Pharmacy-Marlborough	(111,841.00)		(111,841.00)	
324105-0106-00-000-0	Medicare Pt A Pharmacy Contra-Marlborough	120,617.00		120,617.00	
324200-0106-00-000-0	MCR Pt A Chargeable Med Supp-Marlborough	(1,864.00)		(1,864.00)	
324205-0106-00-000-0	MCR Pt A Charge Med Supp Contra-Marlborough	1,864.00		1,864.00	
324300-0106-00-000-0	Medicare Pt A PT-Marlborough	(130,896.00)		(130,896.00)	
324305-0106-00-000-0	Medicare Pt A PT Contra-Marlborough	130,896.00		130,896.00	
324400-0106-00-000-0	Medicare Pt A ST-Marlborough	(55,470.00)		(55,470.00)	
324405-0106-00-000-0	Medicare Pt A ST Contra-Marlborough	55,470.00		55,470.00	
324500-0106-00-000-0	Medicare Pt A IV Therapy-Marlborough	(8,776.00)		(8,776.00)	
324600-0106-00-000-0	Medicare Pt A Lab-Marlborough	(17,490.00)		(17,490.00)	
324800-0106-00-000-0	Medicare Pt A OT-Marlborough	(142,924.00)		(142,924.00)	
324805-0106-00-000-0	Medicare Pt A OT Contra-Marlborough	142,924.00		142,924.00	
324900-0106-00-000-0	Medicare Pt A Specialty Beds-Marlborough	(4,610.00)		(4,610.00)	
325000-0106-00-000-0	Medicare Pt A X-Marlborough	(8,902.00)		(8,902.00)	
328000-0106-00-000-0	Medicare Pt A Sequestration-Marlborough	(10.00)		(10.00)	
329000-0106-00-000-0	Medicare Pt A Settlement-Marlborough	44,871.00		44,871.00	
334300-0106-00-000-0	Medicare Pt B PT-Marlborough	(38,150.00)		(38,150.00)	
334305-0106-00-000-0	Medicare Pt B PT Contra-Marlborough	7,761.00		7,761.00	
334400-0106-00-000-0	Medicare Pt B ST-Marlborough	(21,283.00)		(21,283.00)	
334405-0106-00-000-0	Medicare Pt B ST Contra-Marlborough	544.00		544.00	
334800-0106-00-000-0	Medicare Pt B OT-Marlborough	(37,035.00)		(37,035.00)	
334805-0106-00-000-0	Medicare Pt B OT Contra-Marlborough	8,045.00		8,045.00	
335700-0106-00-000-0	Medicare Pt B Flu/Pneumonia-Marlborough	(751.00)		(751.00)	
335900-0106-00-000-0	Medicare Part B Telehealthfield-Marlborough	(1,140.00)		(1,140.00)	
337300-0106-00-000-0	Mgd Medicare Pt B PT-Marlborough	(282.00)		(282.00)	
337305-0106-00-000-0	Mgd Medicare Pt B PT Contra-Marlborough	572.00		572.00	
337400-0106-00-000-0	Mgd Medicare Pt B ST-Marlborough	(4,597.00)		(4,597.00)	
337405-0106-00-000-0	Mgd Medicare Pt B ST Contra-Marlborough	745.00		745.00	
337800-0106-00-000-0	Mgd Medicare Pt B OT-Marlborough	(100.00)		(100.00)	
337805-0106-00-000-0	Mgd Medicare Pt B OT Contra-Marlborough	263.00		263.00	
338000-0106-00-000-0	Medicare Pt B Prior Period-Marlborough	(45.00)		(45.00)	
341000-0106-00-000-0	Private Room & Board-Marlborough	(1,060,070.00)		(1,060,070.00)	
341005-0106-00-000-0	Private Room & Board Contra-Marlborough	55,986.00		55,986.00	
344105-0106-00-000-0	Private Pharmacy Contra-Marlborough	13.00		13.00	
344600-0106-00-000-0	Private Lab-Marlborough	(88.00)		(88.00)	
351000-0106-00-000-0	Comm Ins Room & Board-Marlborough	(110,400.00)		(110,400.00)	
351005-0106-00-000-0	Comm Ins Room & Board Contra-Marlborough	(1,204.00)		(1,204.00)	
353005-0106-00-000-0	Comm Ins Contra Other-Marlborough	1,650.00		1,650.00	
354100-0106-00-000-0	Comm Ins Pharmacy-Marlborough	(10,718.00)		(10,718.00)	
354105-0106-00-000-0	Comm Ins Pharmacy Contra-Marlborough	10,718.00		10,718.00	

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
354300-0106-00-000-0	Comm Ins PT-Marlborough	(13,042.00)			(13,042.00)
354305-0106-00-000-0	Comm Ins PT Contra-Marlborough	13,042.00			13,042.00
354400-0106-00-000-0	Comm Ins ST-Marlborough	(4,816.00)			(4,816.00)
354405-0106-00-000-0	Comm Ins ST Contra-Marlborough	4,816.00			4,816.00
354600-0106-00-000-0	Comm Ins Lab-Marlborough	(1,172.00)			(1,172.00)
354800-0106-00-000-0	Comm Ins OT-Marlborough	(13,324.00)			(13,324.00)
354805-0106-00-000-0	Comm Ins OT Contra-Marlborough	13,324.00			13,324.00
355000-0106-00-000-0	Comm Ins X-Marlborough	(478.00)			(478.00)
371000-0106-00-000-0	Mgd Medicare Room and Board-Marlborough	(1,279,090.00)			(1,279,090.00)
371005-0106-00-000-0	Mgd Medicare Room & Board Contra-Marlborough	306,686.00			306,686.00
371006-0106-00-000-0	Mgd Medicare PT Contra-Marlborough	(38,422.00)			(38,422.00)
371007-0106-00-000-0	Mgd Medicare OT Contra-Marlborough	(35,746.00)			(35,746.00)
371008-0106-00-000-0	Mgd Medicare ST Contra-Marlborough	(14,011.00)			(14,011.00)
371009-0106-00-000-0	Mgd Medicare NTA Contra-Marlborough	(43,268.00)			(43,268.00)
371010-0106-00-000-0	Mgd Medicare Nsng Comp Contra-Marlborough	(75,305.00)			(75,305.00)
373005-0106-00-000-0	Mgd Medicare Contra Other-Marlborough	25,209.00			25,209.00
374100-0106-00-000-0	Mgd Medicare Pharmacy-Marlborough	(127,447.00)			(127,447.00)
374105-0106-00-000-0	Mgd Medicare Pharmacy Contra-Marlborough	136,500.00			136,500.00
374200-0106-00-000-0	Mgd Medicare Chargeable Medical Supplies-Marlborou	(1,804.00)			(1,804.00)
374205-0106-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Marlboroug	1,804.00			1,804.00
374300-0106-00-000-0	Mgd Medicare PT-Marlborough	(137,018.00)			(137,018.00)
374305-0106-00-000-0	Mgd Medicare PT Contra-Marlborough	137,018.00			137,018.00
374400-0106-00-000-0	Mgd Medicare ST-Marlborough	(51,207.00)			(51,207.00)
374405-0106-00-000-0	Mgd Medicare ST Contra-Marlborough	51,207.00			51,207.00
374500-0106-00-000-0	Mgd Medicare IV Therapy-Marlborough	(9,740.00)			(9,740.00)
374600-0106-00-000-0	Mgd Medicare Lab-Marlborough	(15,481.00)			(15,481.00)
374800-0106-00-000-0	Mgd Medicare OT-Marlborough	(145,412.00)			(145,412.00)
374805-0106-00-000-0	Mgd Medicare OT Contra-Marlborough	145,412.00			145,412.00
374900-0106-00-000-0	Mgd Medicare Specialty Beds-Marlborough	(665.00)			(665.00)
375000-0106-00-000-0	Mgd Medicare X-Marlborough	(9,063.00)			(9,063.00)
375700-0106-00-000-0	Mgd Medicare Flu/Pneumonia-Marlborough	(1,435.00)			(1,435.00)
378000-0106-00-000-0	Mgd Medicare Prior Period-Marlborough	360.00			360.00
378100-0106-00-000-0	Medicare Mgd Care Pt B PT-Marlborough	(28,830.00)			(28,830.00)
378105-0106-00-000-0	Medicare Mgd Pt B PT Contra-Marlborough	14,080.00			14,080.00
378120-0106-00-000-0	Medicare Mgd Care Pt B ST-Marlborough	(22,074.00)			(22,074.00)
378125-0106-00-000-0	Medicare Mgd Pt B STContra-Marlborough	12,907.00			12,907.00
378130-0106-00-000-0	Medicare Mgd Care Pt B OT-Marlborough	(28,959.00)			(28,959.00)
378135-0106-00-000-0	Medicare Mgd Pt B OT Contra-Marlborough	16,307.00			16,307.00
381005-0106-00-000-0	Mgd Medicaid Room & Board Contra-Marlborough	(1,594.00)			(1,594.00)
389010-0106-00-000-0	Patient Revenue Capitation -Marlborough	(106,900.00)			(106,900.00)
391100-0106-00-000-0	Interest Income-Marlborough	(1,596.00)			(1,596.00)
391500-0106-00-000-0	Misc. Other Income-Marlborough	(19,788.00)		(3,093.00)	(22,881.00)
391500-0106-99-999-M	COVID-19 stimulus funds	(763,570.00)			(763,570.00)
391900-0106-00-000-0	Long- Term CT PET Tax Income-Marlb- - -	1,274.00			1,274.00
400000-0106-01-073-0	Salary-Marlb-Operator-Owner-	25,954.00			25,954.00
400000-0106-03-007-0	Salary-Marlb-Administration-Administrative Asst-	62,234.00			62,234.00
400000-0106-03-009-0	Salary-Marlb-Administration-Administrator-	104,183.00			104,183.00
400000-0106-04-007-0	Salary-Marlb-Fiscal Operations-Administrative As-	61,942.00			61,942.00
400000-0106-05-065-0	Salary-Marlb-Medical Records-Medical Records-	22,957.00			22,957.00
400000-0106-06-038-0	Salary-Marlb-Social service-Dir-	12,731.00			12,731.00
400000-0106-06-096-0	Salary-Marlb-Social service-Social Worker-	43,558.00			43,558.00
400000-0106-07-038-0	Salary-Marlb-Rec Therapy-Dir-	53,610.00			53,610.00
400000-0106-07-086-0	Salary-Marlb-Rec Therapy-Rec Therapist-	69,406.00			69,406.00
400000-0106-08-058-0	Salary-Marlb-Maintenance-Maintenance Worker-	70,091.00			70,091.00
400000-0106-08-101-0	Salary-Marlb-Maintenance-Supervisor-	54,946.00			54,946.00
400000-0106-09-048-0	Salary-Marlb-Housekeeping-Housekeeper-	268,411.00			268,411.00
400000-0106-10-051-0	Salary-Marlb-Laundry-Laundry Aide-	28,367.00			28,367.00
400000-0106-11-038-0	Salary-Marlb-Admissions-Dir-	106,931.00			106,931.00
400000-0106-13-013-0	Salary-Marlb-Dietary-Aide-	213,955.00			213,955.00
400000-0106-13-031-0	Salary-Marlb-Dietary-Cook-	147,718.00			147,718.00
400000-0106-13-035-0	Salary-Marlb-Dietary-Dietician-	22,967.00			22,967.00
400000-0106-13-101-0	Salary-Marlb-Dietary-Supervisor-	61,382.00			61,382.00
400000-0106-14-012-0	Salary-Marlb-Nursing Admin-ADNS-	81,087.00			81,087.00
400000-0106-14-028-0	Salary-Marlb-Nursing Admin-Clerical-	56,608.00			56,608.00
400000-0106-14-044-0	Salary-Marlb-Nursing Admin-DNS-	120,024.00			120,024.00
400000-0106-14-052-0	Salary-Marlb-Nursing Admin-LPN-	1,515.00			1,515.00
400000-0106-15-021-0	Salary-Marlb-Nursing-CNA-	1,428,568.00			1,428,568.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
400000-0106-15-052-0	Salary-Marlb-Nursing-LPN-	907,684.00			907,684.00
400000-0106-15-092-0	Salary-Marlb-Nursing-RN-	712,758.00	(132,024.00)		580,734.00
400000-0106-21-040-0	Salary-Marlb-Human Resources-Dir of Human Resour-	63,926.00			63,926.00
400000-0106-24-157-0	Salary-Marlb-Respiratory- -	625.00			625.00
400050-0106-03-007-0	Salary - PTO-Marlb-Administration-Administrative-	647.00			647.00
400050-0106-04-007-0	Salary - PTO-Marlb-Fiscal Operations-Administrat-	(1,674.00)			(1,674.00)
400050-0106-06-096-0	Salary - PTO-Marlb-Social service-Social Worker-	(317.00)			(317.00)
400050-0106-07-038-0	Salary - PTO-Marlb-Rec Therapy-Dir-	(842.00)			(842.00)
400050-0106-07-086-0	Salary - PTO-Marlb-Rec Therapy-Rec Therapist-	(8,833.00)			(8,833.00)
400050-0106-08-058-0	Salary - PTO-Marlb-Maintenance-Maintenance Worke-	(72.00)			(72.00)
400050-0106-08-101-0	Salary - PTO-Marlb-Maintenance-Supervisor-	81.00			81.00
400050-0106-09-048-0	Salary - PTO-Marlb-Housekeeping-Housekeeper-	427.00			427.00
400050-0106-10-051-0	Salary - PTO-Marlb-Laundry-Laundry Aide-	169.00			169.00
400050-0106-11-038-0	Salary - PTO-Marlb-Admissions-Dir-	(11,217.00)			(11,217.00)
400050-0106-13-013-0	Salary - PTO-Marlb-Dietary-Aide-	(3,660.00)			(3,660.00)
400050-0106-13-031-0	Salary - PTO-Marlb-Dietary-Cook-	(908.00)			(908.00)
400050-0106-13-035-0	Salary - PTO-Marlb-Dietary-Dietician-	223.00			223.00
400050-0106-13-101-0	Salary - PTO-Marlb-Dietary-Supervisor-	250.00			250.00
400050-0106-14-012-0	Salary - PTO-Marlb-Nursing Admin-ADNS-	9,849.00			9,849.00
400050-0106-14-028-0	Salary - PTO-Marlb-Nursing Admin-Clerical-	511.00			511.00
400050-0106-14-044-0	Salary - PTO-Marlb-Nursing Admin-DNS-	75.00			75.00
400050-0106-15-021-0	Salary - PTO-Marlb-Nursing-CNA-	(13,489.00)			(13,489.00)
400050-0106-15-052-0	Salary - PTO-Marlb-Nursing-LPN-	4,789.00			4,789.00
400050-0106-15-092-0	Salary - PTO-Marlb-Nursing-RN-	(28,661.00)			(28,661.00)
400050-0106-21-040-0	Salary - PTO-Marlb-Human Resources-Dir of Human -	3,088.00			3,088.00
401000-0106-29-000-0	FICA-Marlb-Emp Benefits- -	355,320.00			355,320.00
401100-0106-29-000-0	FUI-Marlb-Emp Benefits- -	6,196.00			6,196.00
401200-0106-29-000-0	SUI-Marlb-Emp Benefits- -	42,984.00			42,984.00
401300-0106-29-000-0	Health Ins-Marlb-Emp Benefits- -	500,486.00			500,486.00
401400-0106-29-000-0	Workers Compensation-Marlb-Emp Benefits- -	221,613.00			221,613.00
401700-0106-29-000-0	Pension-Marlb-Emp Benefits- -	17,057.00			17,057.00
402000-0106-03-000-0	Holiday Expense-Marlborough-Administration	250.00			250.00
410000-0106-02-000-0	Supplies-Marlborough-Admin Staff	56.00			56.00
410000-0106-03-000-0	Supplies-Marlborough-Administration	1,052.00			1,052.00
410000-0106-04-000-0	Supplies-Marlborough-Fiscal Operations	15,143.00			15,143.00
410000-0106-07-000-0	Supplies-Marlborough-Rec Therapy	5,117.00			5,117.00
410000-0106-08-000-0	Supplies-Marlborough-Maintenance	15,627.00			15,627.00
410000-0106-09-000-0	Supplies-Marlborough-Housekeeping	27,084.00			27,084.00
410000-0106-10-000-0	Supplies-Marlborough-Laundry	1,009.00			1,009.00
410000-0106-13-000-0	Supplies-Marlborough-Dietary	27,812.00			27,812.00
410000-0106-15-000-0	Supplies-Marlborough-Nursing	55,591.00			55,591.00
410000-0106-18-000-0	Supplies-Marlborough-Marketing	5,232.00			5,232.00
410000-0106-21-000-0	Supplies-Marlborough-Human Resources	21.00			21.00
410000-0106-23-000-0	Supplies-Marlborough-Rehab Tpy and Anclry	193.00			193.00
410019-0106-07-000-0	Supplies COVID-Marlborough-Rec Therapy	233.00			233.00
410019-0106-09-000-0	Supplies COVID-Marlborough-Housekeeping	1,958.00			1,958.00
410019-0106-15-000-0	Supplies COVID-Marlborough-Nursing	42,046.00			42,046.00
411200-0106-23-000-0	Drugs Medicare Pt A-Marlborough-Rehab Tpy and Anc	300,437.00			300,437.00
411700-0106-22-000-0	House Drugs (OTC)-Marlb-Medical Services- -	15,457.00			15,457.00
412000-0106-13-000-0	Food-Marlborough-Dietary	208,485.00			208,485.00
412100-0106-13-000-0	Food Supplements-Marlborough-Dietary	14,208.00			14,208.00
413001-0106-23-000-0	Oxygen Non Billable-Marlborough-Rehab Tpy and Ancl	8,463.00			8,463.00
413500-0106-23-000-0	IV Thy Supplies-Marlborough-Rehab Tpy and Anclry	3,871.00			3,871.00
414000-0106-10-000-0	Diapers-Marlborough-Laundry	28,133.00			28,133.00
420000-0106-08-000-0	Minor Equip-Marlborough-Maintenance	743.00			743.00
420000-0106-15-000-0	Minor Equip-Marlborough-Nursing	5,519.00			5,519.00
430000-0106-18-000-0	Fees-Bloomfield-Marlborough-Marketing	175.00			175.00
431000-0106-03-000-0	Consulting Fees-Marlborough-Administration	11,852.00			11,852.00
431000-0106-04-000-0	Consulting Fees-Marlborough-Fiscal Operations	14,395.00	(14,395.00)		0.00
431000-0106-06-000-0	Consulting Fees-Marlborough-Social service	4,879.00			4,879.00
431000-0106-15-000-0	Consulting Fees-Marlborough-Nursing	44,607.00			44,607.00
431000-0106-22-000-0	Consulting Fees-Marlborough-Medical Services	17,000.00			17,000.00
431010-0106-23-000-0	Pharmacy fees-Marlb-Rehab Tpy and Anclry- -	11,437.00			11,437.00
432000-0106-03-000-0	Accounting Fees-Marlborough-Administration	26,405.00			26,405.00
433000-0106-03-000-0	Legal Fees-Marlborough-Administration	354.00	3,093.00		3,447.00
433200-0106-03-000-0	Legal Fees-Marlborough-Administration	19,922.00			19,922.00
433300-0106-03-000-0	Legal Fees-Marlborough-Administration	328.00			328.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
434000-0106-03-000-0	Shared Services-Marlborough-Administration	472,823.00	14,395.00	487,218.00	
435200-0106-03-000-0	IT Services Administration-Marlborough-Administration	63,412.00		63,412.00	
435210-0106-03-000-0	IT Rental-Marlborough-Administration	49,198.00	(10,578.00)	38,620.00	
436000-0106-22-000-0	Medical Director Fees-Marlborough-Medical Services	36,000.00		36,000.00	
436200-0106-22-000-0	Dental Fees-Marlborough-Medical Services	7,985.00		7,985.00	
436300-0106-22-000-0	Physician Fees-Marlb-Medical Services- -	2,642.00		2,642.00	
437000-0106-23-000-0	PT Fees-Marlb-Rehab Tpy and Anclry- -	205,704.00		205,704.00	
437100-0106-23-000-0	OT Fees-Marlb-Rehab Tpy and Anclry- -	240,865.00		240,865.00	
437200-0106-23-000-0	Speech Fees-Marlb-Rehab Tpy and Anclry- -	90,919.00		90,919.00	
438020-0106-27-000-0	X-Marlborough-Laboratory	18,776.00		18,776.00	
438030-0106-27-000-0	Lab Fees-Marlborough-Laboratory	35,610.00		35,610.00	
440000-0106-03-000-0	Purch Services-Marlborough-Administration	4,149.00		4,149.00	
440000-0106-04-000-0	Purch Services-Marlborough-Fiscal Operations	28,663.00		28,663.00	
440000-0106-07-000-0	Purch Services-Marlborough-Rec Therapy	11,688.00		11,688.00	
440000-0106-08-000-0	Purch Services-Marlborough-Maintenance	64,737.00		64,737.00	
440000-0106-12-000-0	Purch Services-Marlborough-Security	1,842.00		1,842.00	
440000-0106-13-000-0	Purch Services-Marlborough-Dietary	17,204.00		17,204.00	
440000-0106-15-000-0	Purch Services-Marlborough-Nursing	3,027.00		3,027.00	
440001-0106-08-000-0	Ground Services-Marlborough-Maintenance	24,359.00		24,359.00	
440010-0106-15-000-0	Purch Services Ambulance-Marlborough-Nursing	(21,075.00)		(21,075.00)	
440050-0106-07-000-0	Cable Expense-Marlborough-Rec Therapy	9,099.00		9,099.00	
441000-0106-08-000-0	Septic Services-Marlb-Maintenance- -	10,002.00		10,002.00	
442000-0106-08-000-0	Pest Control-Marlb-Maintenance- -	2,825.00		2,825.00	
443000-0106-08-000-0	Carting-Marlborough-Maintenance	33,820.00		33,820.00	
452000-0106-04-000-0	Equip Rental-Marlborough-Fiscal Operations	7,463.00		7,463.00	
452000-0106-13-000-0	Equip Rental-Marlborough-Dietary	2,288.00		2,288.00	
452000-0106-15-000-0	Equip Rental-Marlborough-Nursing	21,949.00		21,949.00	
452000-0106-23-000-0	Equip Rental-Marlborough-Rehab Tpy and Anclry	10,166.00		10,166.00	
452000-0106-24-000-0	Equip Rental-Marlborough-Respiratory	12,431.00		12,431.00	
461000-0106-03-000-0	Telephone-Marlborough-Administration	74,329.00		74,329.00	
461100-0106-03-000-0	Telephone - Cell-Marlborough-Administration	1,171.00		1,171.00	
462000-0106-25-000-0	Electric-Marlborough-Property	108,367.00		108,367.00	
463000-0106-25-000-0	Gas-Marlborough-Property	83,899.00		83,899.00	
464000-0106-25-000-0	Sewer-Marlborough-Property	66,015.00		66,015.00	
465000-0106-25-000-0	Oil-Marlborough-Property	7,371.00		7,371.00	
466000-0106-25-000-0	Water-Marlborough-Property	125.00		125.00	
471000-0106-25-000-0	Rent-Marlborough-Property	360,000.00		360,000.00	
472000-0106-25-000-0	Personal Property Taxes-Marlborough-Property	14,126.00		14,126.00	
472500-0106-25-000-0	Property Insurance-Marlborough-Property	14,927.00		14,927.00	
473000-0106-25-000-0	Real Estate Taxes-Marlborough-Property	99,106.00		99,106.00	
484000-0106-25-000-0	Depe Exp LHI-Marlborough	88,798.00		88,798.00	
486000-0106-25-000-0	Depr Exp MME-Marlborough	45,293.00		45,293.00	
491000-0106-03-000-0	Dues-Marlborough-Administration	8,539.00		8,539.00	
491001-0106-03-000-0	Subscriptions-Marlborough-Administration	9,294.00		9,294.00	
500000-0106-03-000-0	Licenses and Permits-Marlborough-Administration	822.00		822.00	
501000-0106-03-000-0	Advertising Employment-Marlborough-Administration	1,300.00		1,300.00	
501100-0106-03-000-0	Advertising Promotional-Marlborough-Administration	5,257.00		5,257.00	
501100-0106-18-000-0	Advertising Promotional-Marlb-Marketing- -	7,180.00		7,180.00	
503000-0106-03-000-0	Penalties-Marlborough-Administration	922.00		922.00	
503100-0106-03-000-0	Interest-Marlborough-Administration	13,909.00		13,909.00	
503130-0106-03-000-0	Interest on Computer Loan-Marlb-Administration	3,588.00		3,588.00	
503200-0106-03-000-0	Bank Charges-Marlborough-Administration	36,199.00		36,199.00	
504000-0106-03-000-0	Postage-Marlborough-Administration	2,551.00		2,551.00	
505000-0106-03-000-0	Background Check-Marlborough-Administration	7,001.00		7,001.00	
507000-0106-03-000-0	Revenue Assessment-Marlborough-Administration	563,672.00		563,672.00	
508000-0106-03-000-0	Bad Debt Expense-Marlborough-Administration	350,358.00		350,358.00	
508010-0106-03-000-0	Bad Debt Mdr-Marlborough-Administration	(69,032.00)		(69,032.00)	
509000-0106-03-000-0	Seminars-Marlborough-Administration	10,660.00		10,660.00	
510000-0106-03-000-0	Liability Ins-Marlborough-Administration	75,800.00		75,800.00	
511000-0106-03-000-0	Auto Ins-Marlborough-Administration	705.00		705.00	
512000-0106-03-000-0	Umbrella Ins-Marlborough-Administration	3,907.00		3,907.00	
513000-0106-03-000-0	Crime Ins-Marlborough-Administration	1,276.00		1,276.00	
520000-0106-03-000-0	Auto Expense-Marlborough-Administration	34.00		34.00	
521000-0106-03-000-0	Travel Expense-Marlborough-Administration	3,759.00		3,759.00	
522000-0106-03-000-0	Hotel Expense-Marlborough-Administration	350.00		350.00	
523000-0106-03-000-0	Emp Benefits-Marlborough-Administration	8,914.00		8,914.00	
523019-0106-03-000-0	Employee Benefits Other COVID-Marlborough-Administ	4,904.00		4,904.00	

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
530000-0106-15-000-0	Pool RNs-Marlborough-Nursing	27,361.00			27,361.00
531000-0106-15-000-0	Pool LPNs-Marlborough-Nursing	86,712.00			86,712.00
532000-0106-15-000-0	Pool CNA-Marlborough-Nursing	216,304.00			216,304.00
533000-0106-10-000-0	Outside Services-Marlb-Laundry- -	133,849.00			133,849.00
541000-0106-03-000-0	Misc. Expense-Marlb-Administration- -	17,252.00			17,252.00
541050-0106-03-000-0	Prior Period Expense-Marlborough-Administration	(25,693.00)			(25,693.00)
542900-0106-03-000-0	CT PET Tax Expense-Marlborough-Administration	23,069.00			23,069.00
Marcum 202	MDS Coordinator	0.00		107,055.00	107,055.00
Marcum 203	Infection Control	0.00		13,119.00	13,119.00
Marcum 205	Staff Development	0.00		11,850.00	11,850.00
Marcum 206	Admin Equipment Rental	0.00		10,578.00	10,578.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [1]	Operators/Owners				
400000-0106-01-073-0	Salary-Marlb-Operator-Owner-	25,954.00		0.00	25,954.00
Subtotal [1] Operators/Owners		<u>25,954.00</u>		<u>0.00</u>	<u>25,954.00</u>
Subgroup : [2]	Administrators				
400000-0106-03-009-0	Salary-Marlb-Administration-Administrator-	104,183.00		0.00	104,183.00
Subtotal [2] Administrators		<u>104,183.00</u>		<u>0.00</u>	<u>104,183.00</u>
Subgroup : [4]	Other Administrative Salaries				
400000-0106-03-007-0	Salary-Marlb-Administration-Administrative Asst-	62,234.00		0.00	62,234.00
400000-0106-04-007-0	Salary-Marlb-Fiscal Operations-Administrative As-	61,942.00		0.00	61,942.00
400000-0106-05-065-0	Salary-Marlb-Medical Records-Medical Records-	22,957.00		0.00	22,957.00
400000-0106-21-040-0	Salary-Marlb-Human Resources-Dir of Human Resour-	63,926.00		0.00	63,926.00
400050-0106-03-007-0	Salary - PTO-Marlb-Administration-Administrative-	647.00		0.00	647.00
400050-0106-04-007-0	Salary - PTO-Marlb-Fiscal Operations-Administrat-	(1,674.00)		0.00	(1,674.00)
400050-0106-21-040-0	Salary - PTO-Marlb-Human Resources-Dir of Human -	3,088.00		0.00	3,088.00
Subtotal [4] Other Administrative Salaries		<u>213,120.00</u>		<u>0.00</u>	<u>213,120.00</u>
Subgroup : [5A]	Head Dietitian				
400000-0106-13-035-0	Salary-Marlb-Dietary-Dietician-	22,967.00		0.00	22,967.00
400050-0106-13-035-0	Salary - PTO-Marlb-Dietary-Dietician-	223.00		0.00	223.00
Subtotal [5A] Head Dietitian		<u>23,190.00</u>		<u>0.00</u>	<u>23,190.00</u>
Subgroup : [5B]	Food Service Supervisor				
400000-0106-13-101-0	Salary-Marlb-Dietary-Supervisor-	61,382.00		0.00	61,382.00
400050-0106-13-101-0	Salary - PTO-Marlb-Dietary-Supervisor-	250.00		0.00	250.00
Subtotal [5B] Food Service Supervisor		<u>61,632.00</u>		<u>0.00</u>	<u>61,632.00</u>
Subgroup : [5C]	Dietary Workers				
400000-0106-13-013-0	Salary-Marlb-Dietary-Aide-	213,955.00		0.00	213,955.00
400000-0106-13-031-0	Salary-Marlb-Dietary-Cook-	147,718.00		0.00	147,718.00
400050-0106-13-013-0	Salary - PTO-Marlb-Dietary-Aide-	(3,660.00)		0.00	(3,660.00)
400050-0106-13-031-0	Salary - PTO-Marlb-Dietary-Cook-	(908.00)		0.00	(908.00)
Subtotal [5C] Dietary Workers		<u>357,105.00</u>		<u>0.00</u>	<u>357,105.00</u>
Subgroup : [8B]	Other Housekeeping Workers				
400000-0106-09-048-0	Salary-Marlb-Housekeeping-Housekeeper-	268,411.00		0.00	268,411.00
400050-0106-09-048-0	Salary - PTO-Marlb-Housekeeping-Housekeeper-	427.00		0.00	427.00
Subtotal [6B] Other Housekeeping Workers		<u>268,838.00</u>		<u>0.00</u>	<u>268,838.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
400000-0106-08-101-0	Salary-Marlb-Maintenance-Supervisor-	54,946.00		0.00	54,946.00
Subtotal [7A] Engineer or Chief of Maintenance		<u>54,946.00</u>		<u>0.00</u>	<u>54,946.00</u>
Subgroup : [7B]	Other Maintenance Workers				
400000-0106-08-058-0	Salary-Marlb-Maintenance-Maintenance Worker-	70,091.00		0.00	70,091.00
400050-0106-08-058-0	Salary - PTO-Marlb-Maintenance-Maintenance Worf-	(72.00)		0.00	(72.00)
400050-0106-08-101-0	Salary - PTO-Marlb-Maintenance-Supervisor-	81.00		0.00	81.00
Subtotal [7B] Other Maintenance Workers		<u>70,100.00</u>		<u>0.00</u>	<u>70,100.00</u>
Subgroup : [8B]	Other Laundry Workers				
400000-0106-10-051-0	Salary-Marlb-Laundry-Laundry Aide-	28,367.00		0.00	28,367.00
400050-0106-10-051-0	Salary - PTO-Marlb-Laundry-Laundry Aide-	169.00		0.00	169.00
Subtotal [8B] Other Laundry Workers		<u>28,536.00</u>		<u>0.00</u>	<u>28,536.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
400000-0106-14-012-0	Salary-Marlb-Nursing Admin-ADNS-	81,087.00		0.00	81,087.00
400000-0106-14-044-0	Salary-Marlb-Nursing Admin-DNS-	120,024.00		0.00	120,024.00
400050-0106-14-012-0	Salary - PTO-Marlb-Nursing Admin-ADNS-	9,849.00		0.00	9,849.00
400050-0106-14-044-0	Salary - PTO-Marlb-Nursing Admin-DNS-	75.00		0.00	75.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>211,036.00</u>		<u>0.00</u>	<u>211,036.00</u>
Subgroup : [12B1]	RNs - Direct Care				
400000-0106-15-092-0	Salary-Marlb-Nursing-RN-	712,758.00		(132,024.00)	580,734.00
400050-0106-15-092-0	Salary - PTO-Marlb-Nursing-RN-	(28,661.00)	RJE - 4	(132,024.00)	(28,661.00)
Subtotal [12B1] RNs - Direct Care		<u>684,097.00</u>		<u>(132,024.00)</u>	<u>552,073.00</u>
Subgroup : [12B2]	RNs - Administrative				
400000-0106-14-028-0	Salary-Marlb-Nursing Admin-Clerical-	56,608.00		0.00	56,608.00
400050-0106-14-028-0	Salary - PTO-Marlb-Nursing Admin-Clerical-	511.00		0.00	511.00
Marcum 202	MDS Coordinator	0.00		107,055.00	107,055.00
Marcum 203	Infection Control	0.00	RJE - 4	13,119.00	13,119.00
Marcum 205	Staff Development	0.00	RJE - 4	11,850.00	11,850.00
Subtotal [12B2] RNs - Administrative		<u>57,119.00</u>		<u>132,024.00</u>	<u>189,143.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
400000-0106-14-052-0	Salary-Marlb-Nursing Admin-LPN-	1,515.00		0.00	1,515.00
400000-0106-15-052-0	Salary-Marlb-Nursing-LPN-	907,684.00		0.00	907,684.00
400050-0106-15-052-0	Salary - PTO-Marlb-Nursing-LPN-	4,789.00		0.00	4,789.00
Subtotal [12C1] LPNs - Direct Care		<u>913,988.00</u>		<u>0.00</u>	<u>913,988.00</u>
Subgroup : [12D]	Aides and Attendants				
400000-0106-15-021-0	Salary-Marlb-Nursing-CNA-	1,428,568.00		0.00	1,428,568.00
400050-0106-15-021-0	Salary - PTO-Marlb-Nursing-CNA-	(13,469.00)		0.00	(13,469.00)
Subtotal [12D] Aides and Attendants		<u>1,415,079.00</u>		<u>0.00</u>	<u>1,415,079.00</u>

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [12H]	Recreation Workers				
400000-0106-07-038-0	Salary-Marlb-Rec Therapy-Dir-	53,610.00		0.00	53,610.00
400000-0106-07-086-0	Salary-Marlb-Rec Therapy-Rec Therapist-	69,406.00		0.00	69,406.00
400050-0106-07-038-0	Salary - PTO-Marlb-Rec Therapy-Dir-	(842.00)		0.00	(842.00)
400050-0106-07-086-0	Salary - PTO-Marlb-Rec Therapy-Rec Therapist-	(8,833.00)		0.00	(8,833.00)
Subtotal [12H] Recreation Workers		113,341.00		0.00	113,341.00
Subgroup : [12M]	Social Workers/Case Management				
400000-0106-06-038-0	Salary-Marlb-Social service-Dir-	12,731.00		0.00	12,731.00
400000-0106-06-096-0	Salary-Marlb-Social service-Social Worker-	43,558.00		0.00	43,558.00
400050-0106-06-096-0	Salary - PTO-Marlb-Social service-Social Worker-	(317.00)		0.00	(317.00)
Subtotal [12M] Social Workers/Case Management		55,972.00		0.00	55,972.00
Subgroup : [12O]	Other				
400000-0106-11-038-0	Salary-Marlb-Admissions-Dir-	106,931.00		0.00	106,931.00
400000-0106-24-157-0	Salary-Marlb-Respiratory -	625.00		0.00	625.00
400050-0106-11-038-0	Salary - PTO-Marlb-Admissions-Dir-	(11,217.00)		0.00	(11,217.00)
Subtotal [12O] Other		96,339.00		0.00	96,339.00
Total [10-A] Salaries and Wages		4,764,574.00		0.00	4,764,574.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
436200-0106-22-000-0	Dental Fees-Marlborough-Medical Services	7,985.00		0.00	7,985.00
Subtotal [2] Dentist		7,985.00		0.00	7,985.00
Subgroup : [3]	Pharmacist				
431010-0106-23-000-0	Pharmacy fees-Marlb-Rehab Tpy and Anclry -	11,437.00		0.00	11,437.00
Subtotal [3] Pharmacist		11,437.00		0.00	11,437.00
Subgroup : [5A]	PT - Resident Care				
437000-0106-23-000-0	PT Fees-Marlb-Rehab Tpy and Anclry -	205,704.00		0.00	205,704.00
Subtotal [5A] PT - Resident Care		205,704.00		0.00	205,704.00
Subgroup : [6]	Social Worker				
431000-0106-06-000-0	Consulting Fees-Marlborough-Social service	4,879.00		0.00	4,879.00
Subtotal [6] Social Worker		4,879.00		0.00	4,879.00
Subgroup : [8A]	Medical Director				
436000-0106-22-000-0	Medical Director Fees-Marlborough-Medical Services	36,000.00		0.00	36,000.00
Subtotal [8A] Medical Director		36,000.00		0.00	36,000.00
Subgroup : [9A]	ST - Resident Care				
437200-0106-23-000-0	Speech Fees-Marlb-Rehab Tpy and Anclry -	90,919.00		0.00	90,919.00
Subtotal [9A] ST - Resident Care		90,919.00		0.00	90,919.00
Subgroup : [10A]	OT - Resident Care				
437100-0106-23-000-0	OT Fees-Marlb-Rehab Tpy and Anclry -	240,865.00		0.00	240,865.00
Subtotal [10A] OT - Resident Care		240,865.00		0.00	240,865.00
Subgroup : [11A1]	RN's - Direct Care				
530000-0106-15-000-0	Pool RNs-Marlborough-Nursing	27,361.00		0.00	27,361.00
Subtotal [11A1] RN's - Direct Care		27,361.00		0.00	27,361.00
Subgroup : [11B1]	LPN's - Direct Care				
531000-0106-15-000-0	Pool LPNs-Marlborough-Nursing	86,712.00		0.00	86,712.00
Subtotal [11B1] LPN's - Direct Care		86,712.00		0.00	86,712.00
Subgroup : [11C]	Aides				
532000-0106-15-000-0	Pool CNA-Marlborough-Nursing	216,304.00		0.00	216,304.00
Subtotal [11C] Aides		216,304.00		0.00	216,304.00
Subgroup : [12]	Other				
431000-0106-15-000-0	Consulting Fees-Marlborough-Nursing	44,607.00		0.00	44,607.00
431000-0106-22-000-0	Consulting Fees-Marlborough-Medical Services	17,000.00		0.00	17,000.00
Subtotal [12] Other		51,607.00		0.00	61,607.00
Total [13-B] Professional Fees		989,773.00		0.00	989,773.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
401400-0106-29-000-0	Workers Compensation-Marlb-Emp Benefits- -	221,613.00		0.00	221,613.00
Subtotal [1A1] Workmen's Compensation		221,613.00		0.00	221,613.00
Subgroup : [1A3]	Unemployment Insurance				
401100-0106-29-000-0	FUI-Marlb-Emp Benefits- -	6,196.00		0.00	6,196.00
401200-0106-29-000-0	SUI-Marlb-Emp Benefits- -	42,984.00		0.00	42,984.00
Subtotal [1A3] Unemployment Insurance		49,180.00		0.00	49,180.00
Subgroup : [1A4]	Social Security (FICA)				
401000-0106-29-000-0	FICA-Marlb-Emp Benefits- -	355,320.00		0.00	355,320.00
Subtotal [1A4] Social Security (FICA)		355,320.00		0.00	355,320.00
Subgroup : [1A5]	Health Insurance				
401300-0106-29-000-0	Health Ins-Marlb-Emp Benefits- -	500,486.00		0.00	500,486.00
Subtotal [1A5] Health Insurance		500,486.00		0.00	500,486.00
Subgroup : [1A7]	Pensions				
401700-0106-29-000-0	Pension-Marlb-Emp Benefits- -	17,057.00		0.00	17,057.00
Subtotal [1A7] Pensions		17,057.00		0.00	17,057.00
Subgroup : [1A9]	Other				
505000-0106-03-000-0	Background Check-Marlborough-Administration	7,001.00		0.00	7,001.00
Subtotal [1A9] Other		7,001.00		0.00	7,001.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [1C]	Bad Debts				
508000-0106-03-000-0	Bad Debt Expense-Marlborough-Administration	350,358.00		0.00	350,358.00
508010-0106-03-000-0	Bad Debt Mdr-Marlborough-Administration	(69,032.00)		0.00	(69,032.00)
Subtotal [1C] Bad Debts		281,326.00		0.00	281,326.00
Subgroup : [1D]	Accounting and Auditing				
432000-0106-03-000-0	Accounting Fees-Marlborough-Administration	26,405.00		0.00	26,405.00
Subtotal [1D] Accounting and Auditing		26,405.00		0.00	26,405.00
Subgroup : [1E]	Legal				
433000-0106-03-000-0	Legal Fees-Marlborough-Administration	354.00		3,093.00	3,447.00
433200-0106-03-000-0	Legal Fees-Marlborough-Administration	19,922.00	RJE - 5	3,093.00	19,922.00
433300-0106-03-000-0	Legal Fees-Marlborough-Administration	328.00		0.00	328.00
Subtotal [1E] Legal		20,604.00		3,093.00	23,697.00
Subgroup : [1G]	Office Supplies				
410000-0106-02-000-0	Supplies-Marlborough-Admin Staff	56.00		0.00	56.00
410000-0106-03-000-0	Supplies-Marlborough-Administration	1,052.00		0.00	1,052.00
410000-0106-04-000-0	Supplies-Marlborough-Fiscal Operations	15,143.00		0.00	15,143.00
410000-0106-21-000-0	Supplies-Marlborough-Human Resources	21.00		0.00	21.00
Marcum 206	Admin Equipment Rental	0.00		10,578.00	10,578.00
Subtotal [1G] Office Supplies		16,272.00		10,578.00	26,850.00
Subgroup : [1H1]	Telephone and Telegraph				
461000-0106-03-000-0	Telephone-Marlborough-Administration	74,329.00		0.00	74,329.00
Subtotal [1H1] Telephone and Telegraph		74,329.00		0.00	74,329.00
Subgroup : [1H2]	Cellular Phones and beepers				
461100-0106-03-000-0	Telephone - Call-Marlborough-Administration	1,171.00		0.00	1,171.00
Subtotal [1H2] Cellular Phones and beepers		1,171.00		0.00	1,171.00
Subgroup : [1K1]	Other Taxes - Income				
391900-0106-00-000-0	Long- Term CT PET Tax Income-Marb- -	1,274.00		0.00	1,274.00
542900-0106-03-000-0	CT PET Tax Expense-Marlborough-Administration	23,069.00		0.00	23,069.00
Subtotal [1K1] Other Taxes - Income		24,343.00		0.00	24,343.00
Subgroup : [1K3]	Resident Day User Fee				
507000-0106-03-000-0	Revenue Assessment-Marlborough-Administration	563,672.00		0.00	563,672.00
Subtotal [1K3] Resident Day User Fee		563,672.00		0.00	563,672.00
Total [15] Expenditures Other than Salaries		2,158,779.00		13,671.00	2,172,450.00
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	250.00		0.00	250.00
Subtotal [2] Holiday Parties for Staff		250.00		0.00	250.00
Subgroup : [3]	Gifts to Staff and Residents				
523000-0106-03-000-0	Emp Benefits-Marlborough-Administration	8,914.00		0.00	8,914.00
Subtotal [3] Gifts to Staff and Residents		8,914.00		0.00	8,914.00
Subgroup : [4]	Employee Travel				
521000-0106-03-000-0	Travel Expense-Marlborough-Administration	3,759.00		0.00	3,759.00
Subtotal [4] Employee Travel		3,759.00		0.00	3,759.00
Subgroup : [5]	Education Expense				
509000-0106-03-000-0	Seminars-Marlborough-Administration	10,660.00		0.00	10,660.00
Subtotal [5] Education Expense		10,660.00		0.00	10,660.00
Subgroup : [6]	Automobile Expense				
520000-0106-03-000-0	Auto Expense-Marlborough-Administration	34.00		0.00	34.00
Subtotal [6] Automobile Expense		34.00		0.00	34.00
Subgroup : [M1]	Advertising Help Wanted				
501000-0106-03-000-0	Advertising Employment-Marlborough-Administration	1,300.00		0.00	1,300.00
Subtotal [M1] Advertising Help Wanted		1,300.00		0.00	1,300.00
Subgroup : [M3]	Advertising Other				
410000-0106-18-000-0	Supplies-Marlborough-Marketing	5,232.00		0.00	5,232.00
430000-0106-18-000-0	Fees-Bloomfield-Marlborough-Marketing	175.00		0.00	175.00
501100-0106-03-000-0	Advertising Promotional-Marlborough-Administration	5,257.00		0.00	5,257.00
501100-0106-18-000-0	Advertising Promotional-Marlb-Marketing- -	7,180.00		0.00	7,180.00
Subtotal [M3] Advertising Other		17,844.00		0.00	17,844.00
Subgroup : [M7]	Postage				
504000-0106-03-000-0	Postage-Marlborough-Administration	2,551.00		0.00	2,551.00
Subtotal [M7] Postage		2,551.00		0.00	2,551.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
491000-0106-03-000-0	Dues-Marlborough-Administration	8,539.00		0.00	8,539.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		8,539.00		0.00	8,539.00
Subgroup : [M9]	Subscriptions				
491000-0106-03-000-0	Subscriptions-Marlborough-Administration	9,294.00		0.00	9,294.00
Subtotal [M9] Subscriptions		9,294.00		0.00	9,294.00
Subgroup : [M11]	Services Provided by Contract				
431000-0106-03-000-0	Consulting Fees-Marlborough-Administration	11,852.00		0.00	11,852.00
431000-0106-04-000-0	Consulting Fees-Marlborough-Fiscal Operations	14,395.00	RJE - 2	(14,395.00)	0.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
435200-0106-03-000-0	IT Services-Administration-Marlborough-Administrati	63,412.00		0.00	63,412.00
436300-0106-22-000-0	Physician Fees-Marlb-Medical Services- -	2,642.00		0.00	2,642.00
440000-0106-03-000-0	Purch Services-Marlborough-Administration	4,149.00		0.00	4,149.00
440000-0106-04-000-0	Purch Services-Marlborough-Fiscal Operations	28,663.00		0.00	28,663.00
440000-0106-12-000-0	Purch Services-Marlborough-Security	1,842.00	RJE - 1	(0.00)	1,842.00
Subtotal [M11] Services Provided by Contract		126,955.00		(14,395.00)	112,560.00
Subgroup : [M12]	Administrative Management Services				
434000-0106-03-000-0	Shared Services-Marlborough-Administration	472,823.00	RJE - 2	14,395.00	487,218.00
Subtotal [M12] Administrative Management Services		472,823.00		14,395.00	487,218.00
Subgroup : [M13]	Other				
500000-0106-03-000-0	Licenses and Permits-Marlborough-Administration	822.00		0.00	822.00
503000-0106-03-000-0	Penalties-Marlborough-Administration	922.00		0.00	922.00
503200-0106-03-000-0	Bank Charges-Marlborough-Administration	36,199.00		0.00	36,199.00
522000-0106-03-000-0	Hotel Expense-Marlborough-Administration	350.00		0.00	350.00
541000-0106-03-000-0	Misc. Expense-Marlb-Administration -	17,252.00		0.00	17,252.00
Subtotal [M13] Other		55,545.00		0.00	55,545.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		718,468.00		0.00	718,468.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
412000-0106-13-000-0	Food-Marlborough-Dietary	208,485.00		0.00	208,485.00
412100-0106-13-000-0	Food Supplements-Marlborough-Dietary	14,208.00		0.00	14,208.00
523019-0106-03-000-0	Employee Benefits Other COVID-Marlborough-Administ	4,904.00		0.00	4,904.00
Subtotal [2A1] Raw Food		227,597.00		0.00	227,597.00
Subgroup : [2A2]	Non-Food Supplies				
410000-0106-13-000-0	Supplies-Marlborough-Dietary	27,812.00		0.00	27,812.00
452000-0106-13-000-0	Equip Rental-Marlborough-Dietary	2,288.00		0.00	2,288.00
Subtotal [2A2] Non-Food Supplies		30,100.00		0.00	30,100.00
Subgroup : [2B]	Purchased Services				
440000-0106-13-000-0	Purch Services-Marlborough-Dietary	17,204.00		0.00	17,204.00
Subtotal [2B] Purchased Services		17,204.00		0.00	17,204.00
Total [18] Dietary Basis for Allocation of Costs		274,901.00		0.00	274,901.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
533000-0106-10-000-0	Outside Services-Marlb-Laundry- -	133,849.00		0.00	133,849.00
Subtotal [3B] Purchased Services		133,849.00		0.00	133,849.00
Subgroup : [3C]	Other				
410000-0106-10-000-0	Supplies-Marlborough-Laundry	1,009.00		0.00	1,009.00
414000-0106-10-000-0	Diapers-Marlborough-Laundry	28,133.00		0.00	28,133.00
Subtotal [3C] Other		29,142.00		0.00	29,142.00
Total [19] Laundry-Basis for Allocation of Costs		162,991.00		0.00	162,991.00
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	27,084.00		0.00	27,084.00
410019-0106-09-000-0	Supplies COVID-Marlborough-Housekeeping	1,958.00		0.00	1,958.00
Subtotal [4A1] In-House Care Supplies		29,042.00		0.00	29,042.00
Subgroup : [5A1]	Own Pharmacy				
411200-0106-23-000-0	Drugs Medicare Pt A-Marlborough-Rehab Tpy and Anc	300,437.00		0.00	300,437.00
Subtotal [5A1] Own Pharmacy		300,437.00		0.00	300,437.00
Subgroup : [5B]	Medicine Cabinet Drugs				
411700-0106-22-000-0	House Drugs (OTC)-Marlb-Medical Services- -	15,457.00		0.00	15,457.00
Subtotal [5B] Medicine Cabinet Drugs		15,457.00		0.00	15,457.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410000-0106-15-000-0	Supplies-Marlborough-Nursing	55,591.00		0.00	55,591.00
420000-0106-15-000-0	Minor Equip-Marlborough-Nursing	5,519.00		0.00	5,519.00
Subtotal [5C] Medical and Therapeutic Supplies		61,110.00		0.00	61,110.00
Subgroup : [5D]	Ambulance/Limousine				
440010-0106-15-000-0	Purch Services Ambulance-Marlborough-Nursing	(21,075.00)		0.00	(21,075.00)
Subtotal [5D] Ambulance/Limousine		(21,075.00)		0.00	(21,075.00)
Subgroup : [5E2]	Oxygen - Other				
413001-0106-23-000-0	Oxygen Non Billable-Marlborough-Rehab Tpy and Anc	8,463.00		0.00	8,463.00
Subtotal [5E2] Oxygen - Other		8,463.00		0.00	8,463.00
Subgroup : [5F]	X-Rays and related radiological				
438020-0106-27-000-0	X-Marlborough-Laboratory	18,776.00		0.00	18,776.00
Subtotal [5F] X-Rays and related radiological		18,776.00		0.00	18,776.00
Subgroup : [6H]	Laboratory				
438030-0106-27-000-0	Lab Fees-Marlborough-Laboratory	35,610.00		0.00	35,610.00
Subtotal [6H] Laboratory		35,610.00		0.00	35,610.00
Subgroup : [5I]	Recreation				
410000-0106-07-000-0	Supplies-Marlborough-Rec Therapy	5,117.00		0.00	5,117.00
410019-0106-07-000-0	Supplies COVID-Marlborough-Rec Therapy	233.00		0.00	233.00
440000-0106-07-000-0	Purch Services-Marlborough-Rec Therapy	11,688.00		0.00	11,688.00
440050-0106-07-000-0	Cable Expense-Marlborough-Rec Therapy	9,099.00		0.00	9,099.00
Subtotal [5I] Recreation		26,137.00		0.00	26,137.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [5L]	Other				
410000-0106-23-000-0	Supplies-Marlborough-Rehab Tpy and Anclry	193.00		0.00	193.00
410019-0106-15-000-0	Supplies COVID-Marlborough-Nursing	42,046.00		0.00	42,046.00
413500-0106-23-000-0	IV Thy Supplies-Marlborough-Rehab Tpy and Anclry	3,871.00		0.00	3,871.00
440000-0106-15-000-0	Purch Services-Marlborough-Nursing	3,027.00		0.00	3,027.00
452000-0106-15-000-0	Equip Rental-Marlborough-Nursing	21,949.00		0.00	21,949.00
452000-0106-23-000-0	Equip Rental-Marlborough-Rehab Tpy and Anclry	10,166.00		0.00	10,166.00
452000-0106-24-000-0	Equip Rental-Marlborough-Respiratory	12,431.00		0.00	12,431.00
Subtotal [5L] Other		93,683.00		0.00	93,683.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		567,640.00		0.00	567,640.00
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0106-25-000-0	Gas-Marlborough-Property	83,899.00		0.00	83,899.00
465000-0106-25-000-0	Oil-Marlborough-Property	7,371.00		0.00	7,371.00
Subtotal [6B] Heat		91,270.00		0.00	91,270.00
Subgroup : [6C]	Light & Power				
462000-0106-25-000-0	Electric-Marlborough-Property	108,367.00		0.00	108,367.00
Subtotal [6C] Light & Power		108,367.00		0.00	108,367.00
Subgroup : [6D]	Water				
464000-0106-25-000-0	Sewer-Marlborough-Property	66,015.00		0.00	66,015.00
466000-0106-25-000-0	Water-Marlborough-Property	125.00		0.00	125.00
Subtotal [6D] Water		66,140.00		0.00	66,140.00
Subgroup : [6E]	Equipment Lease				
435210-0106-03-000-0	IT Rental-Marlborough-Administration	49,198.00		(10,578.00)	38,620.00
452000-0106-04-000-0	Equip Rental-Marlborough-Fiscal Operations	7,463.00	RJE - 6	(10,578.00)	7,463.00
Subtotal [6E] Equipment Lease		56,661.00		(10,578.00)	46,083.00
Subgroup : [6F]	Other				
410000-0106-08-000-0	Supplies-Marlborough-Maintenance	15,627.00		0.00	15,627.00
420000-0106-08-000-0	Minor Equip-Marlborough-Maintenance	743.00		0.00	743.00
440000-0106-08-000-0	Purch Services-Marlborough-Maintenance	64,737.00		0.00	64,737.00
440001-0106-08-000-0	Ground Services-Marlborough-Maintenance	24,359.00		0.00	24,359.00
441000-0106-08-000-0	Septi Services-Marlb-Maintenance -	10,002.00		0.00	10,002.00
442000-0106-08-000-0	Pest Control-Marlb-Maintenance -	2,825.00		0.00	2,825.00
443000-0106-08-000-0	Carting-Marlborough-Maintenance	33,820.00		0.00	33,820.00
Subtotal [6F] Other		152,113.00		0.00	152,113.00
Subgroup : [7D]	Movable Equipment				
466000-0106-25-000-0	Depr Exp MME-Marlborough	45,293.00		0.00	45,293.00
Subtotal [7D] Movable Equipment		45,293.00		0.00	45,293.00
Subgroup : [8C]	Leasehold Improvements				
484000-0106-25-000-0	Depe Exp LHI-Marlborough	88,798.00		0.00	88,798.00
Subtotal [8C] Leasehold Improvements		88,798.00		0.00	88,798.00
Subgroup : [9]	Rental Payments				
471000-0106-25-000-0	Rent-Marlborough-Property	360,000.00		0.00	360,000.00
Subtotal [9] Rental Payments		360,000.00		0.00	360,000.00
Subgroup : [10B]	Real estate taxes paid by lessor				
473000-0106-25-000-0	Real Estate Taxes-Marlborough-Property	99,106.00		0.00	99,106.00
Subtotal [10B] Real estate taxes paid by lessor		99,106.00		0.00	99,106.00
Subgroup : [10C]	Personal property taxes				
472000-0106-25-000-0	Personal Property Taxes-Marlborough-Property	14,126.00		0.00	14,126.00
Subtotal [10C] Personal property taxes		14,126.00		0.00	14,126.00
Total [22] Maintenance and Property		1,081,874.00		(10,578.00)	1,071,296.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
503100-0106-03-000-0	Interest-Marlborough-Administration	13,909.00		0.00	13,909.00
503130-0106-03-000-0	Interest on Computer Loan-Marlb-Administration	3,588.00		0.00	3,588.00
Subtotal [12D] Other Interest Expense		17,497.00		0.00	17,497.00
Subgroup : [14A]	Insurance on Property				
472500-0106-25-000-0	Property Insurance-Marlborough-Property	14,927.00		0.00	14,927.00
Subtotal [14A] Insurance on Property		14,927.00		0.00	14,927.00
Subgroup : [14B]	Insurance of Automobiles				
511000-0106-03-000-0	Auto Ins-Marlborough-Administration	705.00		0.00	705.00
Subtotal [14B] Insurance of Automobiles		705.00		0.00	705.00
Subgroup : [14C1]	Umbrella				
512000-0106-03-000-0	Umbrella Ins-Marlborough-Administration	3,907.00		0.00	3,907.00
Subtotal [14C1] Umbrella		3,907.00		0.00	3,907.00
Subgroup : [14C3]	Other				
510000-0106-03-000-0	Liability Ins-Marlborough-Administration	75,800.00		0.00	75,800.00
513000-0106-03-000-0	Crime Ins-Marlborough-Administration	1,276.00		0.00	1,276.00
Subtotal [14C3] Other		77,076.00		0.00	77,076.00
Total [27] Interest and Insurance		114,112.00		0.00	114,112.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
311000-0106-00-000-0	Medicaid Room & Board-Marlborough	(9,850,230.00)		0.00	(9,850,230.00)
Subtotal [1A] Medicaid Residents (CT only)		(9,850,230.00)		0.00	(9,850,230.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0106-00-000-0	Medicaid Room & Board Contra-Marlborough	4,347,872.00		0.00	4,347,872.00
313005-0106-00-000-0	Medicaid Contra Other-Marlborough	13,424.00		0.00	13,424.00
Subtotal [1B] Medicaid room and board contractual allowance		4,361,296.00		0.00	4,361,296.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
321000-0106-00-000-0	Medicare Pt A Room & Board-Marlborough	(1,225,080.00)		0.00	(1,225,080.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,225,080.00)		0.00	(1,225,080.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0106-00-000-0	Medicare Pt A R and B Contra-Marlborough	966,852.00		0.00	966,852.00
323005-0106-00-000-0	Medicare Pt A Contra Other-Marlborough	31,002.00		0.00	31,002.00
328000-0106-00-000-0	Medicare Pt A Sequestration-Marlborough	(10.00)		0.00	(10.00)
Subtotal [3B] Medicare room and board contractual allowance		997,844.00		0.00	997,844.00
Subgroup : [4A]	Private-pay residents and other				
303100-0106-00-000-0	Hospice Revenue-Marlborough	(1,051,255.00)		0.00	(1,051,255.00)
341000-0106-00-000-0	Private Room & Board-Marlborough	(1,060,070.00)		0.00	(1,060,070.00)
351000-0106-00-000-0	Comm Ins Room & Board-Marlborough	(110,400.00)		0.00	(110,400.00)
371000-0106-00-000-0	Mgd Medicare Room and Board-Marlborough	(1,279,090.00)		0.00	(1,279,090.00)
Subtotal [4A] Private-pay residents and other		(3,500,815.00)		0.00	(3,500,815.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303700-0106-00-000-0	Hospice C/A-Marlborough	456,739.00		0.00	456,739.00
341005-0106-00-000-0	Private Room & Board Contra-Marlborough	55,986.00		0.00	55,986.00
351005-0106-00-000-0	Comm Ins Room & Board Contra-Marlborough	(1,204.00)		0.00	(1,204.00)
353005-0106-00-000-0	Comm Ins Contra Other-Marlborough	1,650.00		0.00	1,650.00
371005-0106-00-000-0	Mgd Medicare Room & Board-Marlborough	306,686.00		0.00	306,686.00
373005-0106-00-000-0	Mgd Medicare Contra Other-Marlborough	25,209.00		0.00	25,209.00
381005-0106-00-000-0	Mgd Medicaid Room & Board Contra-Marlborough	(1,594.00)		0.00	(1,594.00)
Subtotal [4B] Private-pay room and board contractual allowance		843,472.00		0.00	843,472.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0106-00-000-0	Medicare Pt A Pharmacy-Marlborough	(111,841.00)		0.00	(111,841.00)
335700-0106-00-000-0	Medicare Pt B Flu/Pneumonia-Marlborough	(751.00)		0.00	(751.00)
Subtotal [5A] Prescription Drugs - Medicare		(112,592.00)		0.00	(112,592.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0106-00-000-0	Medicare Pt A Pharmacy Contra-Marlborough	120,617.00		0.00	120,617.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		120,617.00		0.00	120,617.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
314100-0106-00-000-0	Medicaid Pharmacy-Marlborough	(25,614.00)		0.00	(25,614.00)
344105-0106-00-000-0	Private Pharmacy Contra-Marlborough	13.00		0.00	13.00
354100-0106-00-000-0	Comm Ins Pharmacy-Marlborough	(10,718.00)		0.00	(10,718.00)
374100-0106-00-000-0	Mgd Medicare Pharmacy-Marlborough	(127,447.00)		0.00	(127,447.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(163,766.00)		0.00	(163,766.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
314105-0106-00-000-0	Medicaid Pharmacy Contra-Marlborough	25,614.00		0.00	25,614.00
354105-0106-00-000-0	Comm Ins Pharmacy Contra-Marlborough	10,718.00		0.00	10,718.00
374105-0106-00-000-0	Mgd Medicare Pharmacy Contra-Marlborough	136,500.00		0.00	136,500.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		172,832.00		0.00	172,832.00
Subgroup : [6A]	Medical Supplies - Medicare				
324200-0106-00-000-0	MCR Pt A Chargeable Med Supp-Marlborough	(1,864.00)		0.00	(1,864.00)
374200-0106-00-000-0	Mgd Medicare Chargeable Medical Supplies-Marborou	(1,804.00)		0.00	(1,804.00)
Subtotal [6A] Medical Supplies - Medicare		(3,668.00)		0.00	(3,668.00)
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance				
324205-0106-00-000-0	MCR Pt A Charge Med Supp Contra-Marlborough	1,864.00		0.00	1,864.00
374205-0106-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Marlboroug	1,804.00		0.00	1,804.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		3,668.00		0.00	3,668.00
Subgroup : [6C]	Medical Supplies - Non-medicare				
314200-0106-00-000-0	Medicaid Chargeable Med Supp-Marlborough	(191.00)		0.00	(191.00)
Subtotal [6C] Medical Supplies - Non-medicare		(191.00)		0.00	(191.00)
Subgroup : [6D]	Medical Supplies - Non-medicare Contractual Allowance				
314205-0106-00-000-0	Medicaid Charge Med Supp Contra-Marlborough	191.00		0.00	191.00
Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance		191.00		0.00	191.00
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0106-00-000-0	Medicare Pt A PT-Marlborough	(130,896.00)		0.00	(130,896.00)
334300-0106-00-000-0	Medicare Pt B PT-Marlborough	(38,150.00)		0.00	(38,150.00)
Subtotal [7A] Physical Therapy - Medicare		(169,046.00)		0.00	(169,046.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321006-0106-00-000-0	Medicare Pt A Contra-Marlborough	(245,984.00)		0.00	(245,984.00)
324305-0106-00-000-0	Medicare Pt A PT Contra-Marlborough	130,896.00		0.00	130,896.00
334305-0106-00-000-0	Medicare Pt B PT Contra-Marlborough	7,761.00		0.00	7,761.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(107,327.00)		0.00	(107,327.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304100-0106-00-000-0	Hospice Pharmacy-Marlborough	(255.00)		0.00	(255.00)
304300-0106-00-000-0	Hospice PT-Marlborough	(302.00)		0.00	(302.00)
314300-0106-00-000-0	Medicaid PT-Marlborough	(19,137.00)		0.00	(19,137.00)
337300-0106-00-000-0	Mgr Medicare Pt B PT-Marlborough	(282.00)		0.00	(282.00)
337305-0106-00-000-0	Mgd Medicare Pt B PT Contra-Marlborough	572.00		0.00	572.00
354300-0106-00-000-0	Comm Ins PT-Marlborough	(13,042.00)		0.00	(13,042.00)
374300-0106-00-000-0	Mgd Medicare PT-Marlborough	(137,018.00)		0.00	(137,018.00)

Client: National Health Care Associates, Inc. (CT)
 Engagement: Medicaid - Marlborough Health & Rehab
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
378100-0106-00-000-0	Medicare Mgd Care Pt B PT-Marlborough	(28,830.00)		0.00	(28,830.00)
Subtotal [7C] Physical Therapy - Non-medicare		(198,294.00)		0.00	(198,294.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
304105-0106-00-000-0	Hospice Pharmacy Contra-Marlborough	255.00		0.00	255.00
304305-0106-00-000-0	Hospice PT Contra-Marlborough	25.00		0.00	25.00
314305-0106-00-000-0	Medicaid PT Contra-Marlborough	19,137.00		0.00	19,137.00
354305-0106-00-000-0	Comm Ins PT Contra-Marlborough	13,042.00		0.00	13,042.00
371006-0106-00-000-0	Mgd Medicare PT Contra-Marlborough	(38,422.00)		0.00	(38,422.00)
374305-0106-00-000-0	Mgd Medicare PT Contra-Marlborough	137,018.00		0.00	137,018.00
378105-0106-00-000-0	Medicare Mgd Pt B PT Contra-Marlborough	14,080.00		0.00	14,080.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		145,135.00		0.00	145,135.00
Subgroup : [8A]	Speech Therapy - Medicare				
324400-0106-00-000-0	Medicare Pt A ST-Marlborough	(55,470.00)		0.00	(55,470.00)
334400-0106-00-000-0	Medicare Pt B ST-Marlborough	(21,283.00)		0.00	(21,283.00)
Subtotal [8A] Speech Therapy - Medicare		(76,753.00)		0.00	(76,753.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
321008-0106-00-000-0	Medicare A ST Contra-Marlborough	(111,899.00)		0.00	(111,899.00)
324405-0106-00-000-0	Medicare Pt A ST Contra-Marlborough	55,470.00		0.00	55,470.00
334405-0106-00-000-0	Medicare Pt B ST Contra-Marlborough	544.00		0.00	544.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(55,885.00)		0.00	(55,885.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
304400-0106-00-000-0	Hospice ST-Marlborough	(95.00)		0.00	(95.00)
314400-0106-00-000-0	Medicaid ST-Marlborough	(5,788.00)		0.00	(5,788.00)
337400-0106-00-000-0	Mgd Medicare Pt B ST-Marlborough	(4,597.00)		0.00	(4,597.00)
337405-0106-00-000-0	Mgd Medicare Pt B ST Contra-Marlborough	745.00		0.00	745.00
354400-0106-00-000-0	Comm Ins ST-Marlborough	(4,816.00)		0.00	(4,816.00)
374400-0106-00-000-0	Mgd Medicare ST-Marlborough	(51,207.00)		0.00	(51,207.00)
378120-0106-00-000-0	Medicare Mgd Care Pt B ST-Marlborough	(22,074.00)		0.00	(22,074.00)
Subtotal [8C] Speech Therapy - Non-medicare		(87,832.00)		0.00	(87,832.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
304405-0106-00-000-0	Hospice ST Contra-Marlborough	3.00		0.00	3.00
314405-0106-00-000-0	Medicaid ST Contra-Marlborough	5,788.00		0.00	5,788.00
354405-0106-00-000-0	Comm Ins ST Contra-Marlborough	4,816.00		0.00	4,816.00
371008-0106-00-000-0	Mgd Medicare ST Contra-Marlborough	(14,011.00)		0.00	(14,011.00)
374405-0106-00-000-0	Mgd Medicare ST Contra-Marlborough	51,207.00		0.00	51,207.00
378125-0106-00-000-0	Medicare Mgd Pt B STContra-Marlborough	(12,907.00)		0.00	(12,907.00)
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		(60,710.00)		0.00	(60,710.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
324800-0106-00-000-0	Medicare Pt A OT-Marlborough	(142,924.00)		0.00	(142,924.00)
334800-0106-00-000-0	Medicare Pt B OT-Marlborough	(37,035.00)		0.00	(37,035.00)
Subtotal [9A] Occupational Therapy - Medicare		(179,959.00)		0.00	(179,959.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
321007-0106-00-000-0	Medicare A OT Contra-Marlborough	(230,628.00)		0.00	(230,628.00)
324805-0106-00-000-0	Medicare Pt A OT Contra-Marlborough	142,924.00		0.00	142,924.00
334805-0106-00-000-0	Medicare Pt B OT Contra-Marlborough	8,045.00		0.00	8,045.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(79,659.00)		0.00	(79,659.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
304800-0106-00-000-0	Hospice OT-Marlborough	(1,029.00)		0.00	(1,029.00)
314800-0106-00-000-0	Medicaid OT-Marlborough	(19,534.00)		0.00	(19,534.00)
337800-0106-00-000-0	Mgd Medicare Pt B OT-Marlborough	(100.00)		0.00	(100.00)
337805-0106-00-000-0	Mgd Medicare Pt B OT Contra-Marlborough	263.00		0.00	263.00
354800-0106-00-000-0	Comm Ins OT-Marlborough	(13,324.00)		0.00	(13,324.00)
374800-0106-00-000-0	Mgd Medicare OT-Marlborough	(145,412.00)		0.00	(145,412.00)
378130-0106-00-000-0	Medicare Mgd Care Pt B OT-Marlborough	(28,959.00)		0.00	(28,959.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(208,095.00)		0.00	(208,095.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
304805-0106-00-000-0	Hospice OT Contra-Marlborough	41.00		0.00	41.00
314805-0106-00-000-0	Medicaid OT Contra-Marlborough	19,534.00		0.00	19,534.00
354805-0106-00-000-0	Comm Ins OT Contra-Marlborough	13,324.00		0.00	13,324.00
371007-0106-00-000-0	Mgd Medicare OT Contra-Marlborough	(35,746.00)		0.00	(35,746.00)
374805-0106-00-000-0	Mgd Medicare OT Contra-Marlborough	145,412.00		0.00	145,412.00
378135-0106-00-000-0	Medicare Mgd Pt B OT Contra-Marlborough	(6,307.00)		0.00	(6,307.00)
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		158,872.00		0.00	158,872.00
Subgroup : [10A]	Other - Medicare				
321009-0106-00-000-0	Medicare A NTA Contra-Marlborough	(352,053.00)		0.00	(352,053.00)
321010-0106-00-000-0	Medicare A Nsgn Comp Contra-Marlborough	(545,020.00)		0.00	(545,020.00)
324500-0106-00-000-0	Medicare Pt A IV Therapy-Marlborough	(8,776.00)		0.00	(8,776.00)
324600-0106-00-000-0	Medicare Pt A Lab-Marlborough	(17,490.00)		0.00	(17,490.00)
324900-0106-00-000-0	Medicare Pt A Specialty Beds-Marlborough	(4,610.00)		0.00	(4,610.00)
325000-0106-00-000-0	Medicare Pt A X-Marlborough	(8,902.00)		0.00	(8,902.00)
329000-0106-00-000-0	Medicare Pt A Settlement-Marlborough	44,871.00		0.00	44,871.00
335900-0106-00-000-0	Medicare Part B Telehealthfield-Marlborough	(1,140.00)		0.00	(1,140.00)
338000-0106-00-000-0	Medicare Pt B Prior Period-Marlborough	(45.00)		0.00	(45.00)
Subtotal [10A] Other - Medicare		(893,165.00)		0.00	(893,165.00)
Subgroup : [10B]	Other - Non-medicare				
303005-0106-00-000-0	Hospice Contra Other-Marlborough	75.00		0.00	75.00
304600-0106-00-000-0	Hospice Lab-Marlborough	(75.00)		0.00	(75.00)
314600-0106-00-000-0	Medicaid Lab-Marlborough	(5,336.00)		0.00	(5,336.00)
314900-0106-00-000-0	Medicaid Specialty Beds-Marlborough	(8,088.00)		0.00	(8,088.00)
344600-0106-00-000-0	Private Lab-Marlborough	(88.00)		0.00	(88.00)
354600-0106-00-000-0	Comm Ins Lab-Marlborough	(1,172.00)		0.00	(1,172.00)

Client: National Health Care Associates, Inc. (CT)
 Engagement: Medicaid - Marlborough Health & Rehab
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
355000-0106-00-000-0	Comm Ins X-Marlborough	(478.00)		0.00	(478.00)
371009-0106-00-000-0	Mgd Medicare NTA Contra-Marlborough	(43,268.00)		0.00	(43,268.00)
371010-0106-00-000-0	Mgd Medicare Nsng Comp Contra-Marlborough	(75,305.00)		0.00	(75,305.00)
374500-0106-00-000-0	Mgd Medicare IV Therapy-Marlborough	(9,740.00)		0.00	(9,740.00)
374600-0106-00-000-0	Mgd Medicare Lab-Marlborough	(15,481.00)		0.00	(15,481.00)
374900-0106-00-000-0	Mgd Medicare Specialty Beds-Marlborough	(665.00)		0.00	(665.00)
375000-0106-00-000-0	Mgd Medicare X-Marlborough	(9,063.00)		0.00	(9,063.00)
375700-0106-00-000-0	Mgd Medicare Flu/Pneumonia-Marlborough	(1,435.00)		0.00	(1,435.00)
378000-0106-00-000-0	Mgd Medicare Prior Period-Marlborough	360.00		0.00	360.00
389010-0106-00-000-0	Patient Revenue Capitalization -Marlborough	(106,900.00)		0.00	(106,900.00)
Subtotal [10B] Other - Non-medicare		(276,659.00)		0.00	(276,659.00)
Subgroup : [15]					
391100-0106-00-000-0	Interest Income	(1,596.00)		0.00	(1,596.00)
Subtotal [16] Interest Income		(1,596.00)		0.00	(1,596.00)
Subgroup : [18]					
391500-0106-00-000-0	Other Revenue	(19,788.00)		(3,093.00)	(22,881.00)
391500-0106-99-999-M	Misc. Other Income-Marlborough		RJE - 5	(3,093.00)	
541050-0106-03-000-0	COVID-19 stimulus funds	(763,570.00)		0.00	(763,570.00)
Subtotal [18] Other Revenue	Prior Period Expense-Marlborough-Administration	(25,693.00)		0.00	(25,693.00)
Total [39] Statement of Revenue		(809,051.00)		(3,093.00)	(812,144.00)
Group : [31-32]					
Subgroup : [A1]					
100000-0106-00-000-0	Assets				
100000-0106-00-000-0	Cash				
101100-0106-00-000-0	Cash - Marlborough	214,085.00		0.00	214,085.00
102000-0106-00-000-0	Cash - Operating 1-Marlborough	8,684.00		0.00	8,684.00
104000-0106-00-000-0	Cash - Payroll-Marlborough	6,008.00		0.00	6,008.00
105000-0106-00-000-0	Cash - Savings-Marlborough	728,870.00		0.00	728,870.00
106000-0106-00-000-0	Cash - Savings Patients-Marlborough	85,339.00		0.00	85,339.00
106100-0106-00-000-0	Petty Cash-Marlborough	1,000.00		0.00	1,000.00
106100-0106-00-000-0	Petty Cash - Resident Funds-Marlborough	600.00		0.00	600.00
107000-0106-00-000-0	Resident Refunds-Marlborough	5,436.00		0.00	5,436.00
Subtotal [A1] Cash		1,050,022.00		0.00	1,050,022.00
Subgroup : [A2]					
110000-0106-00-000-0	Resident Accounts Receivable				
111000-0106-00-000-0	Accounts Receivable-Marlborough	165,219.00		0.00	165,219.00
111200-0106-00-000-0	A/R Private-Marlborough	79,125.00		0.00	79,125.00
111300-0106-00-000-0	A/R Comm Ins-Marlborough	11,562.00		0.00	11,562.00
111300-0106-00-000-0	AR Hospice-Marlborough	115,419.00		0.00	115,419.00
111400-0106-00-000-0	A/R Mgd Medicare-Marlborough	95,948.00		0.00	95,948.00
112000-0106-00-000-0	A/R Medicare Pt A-Marlborough	181,877.00		0.00	181,877.00
112500-0106-00-000-0	A/R Medicare Pt B-Marlborough	1,848.00		0.00	1,848.00
113000-0106-00-000-0	A/R Medicaid-Marlborough	486,869.00		0.00	486,869.00
114000-0106-00-000-0	A/R Patient Participation-Marlborough	61,590.00		0.00	61,590.00
116200-0106-00-000-0	Allowance for Doubtful Accounts-Marlborough	(317,100.00)		0.00	(317,100.00)
Subtotal [A2] Resident Accounts Receivable		862,357.00		0.00	862,357.00
Subgroup : [A3]					
141600-0106-00-000-0	Other Accounts Receivable	302,183.00		0.00	302,183.00
Subtotal [A3] Other Accounts Receivable	Due from Related-Marlborough	302,183.00		0.00	302,183.00
Subgroup : [A4]					
130000-0106-00-000-0	Inventories				
130000-0106-00-000-0	Inventory-Marlborough	29,469.00		0.00	29,469.00
Subtotal [A4] Inventories		29,469.00		0.00	29,469.00
Subgroup : [A5]					
121400-0106-00-000-0	Prepaid Expenses				
122200-0106-00-000-0	Prepaid Workers Comp-Marlborough	16,808.00		0.00	16,808.00
129000-0106-00-000-0	Prepaid Gen. Ins-Marlborough	10,522.00		0.00	10,522.00
129100-0106-00-000-0	Prepaid Expense Other-Marlborough	127,015.00		0.00	127,015.00
129110-0106-00-000-0	Prepaid Real Estate Taxes-Marlborough	69,485.00		0.00	69,485.00
129200-0106-00-000-0	Prepaid Personal Property Taxes-Marlborough	11,643.00		0.00	11,643.00
129300-0106-00-000-0	Prepaid Corp Taxes-Marlborough	39,579.00		0.00	39,579.00
129300-0106-00-000-0	Prepaid Mgmt Assets-Marlborough	16,823.00		0.00	16,823.00
Subtotal [A5] Prepaid Expenses		291,875.00		0.00	291,875.00
Subgroup : [A8]					
119000-0106-00-000-0	Other Current Assets				
129900-0106-00-000-0	Due For Cr Crd Colcl-Marlborough	3,378.00		0.00	3,378.00
Subtotal [A8] Other Current Assets	CT PET Deferred Tax-Marlborough	40,491.00		0.00	40,491.00
Subtotal [A8] Other Current Assets		43,869.00		0.00	43,869.00
Subgroup : [B4]					
154000-0106-00-000-0	Leasehold Improvements				
164000-0106-00-000-0	Lease hold Improvements-Marlborough	2,768,933.00		0.00	2,768,933.00
Subtotal [B4] Leasehold Improvements	Accum Depr LHL-Marlborough	(2,067,023.00)		0.00	(2,067,023.00)
Subtotal [B4] Leasehold Improvements		701,910.00		0.00	701,910.00
Subgroup : [B6]					
156000-0106-00-000-0	Movable Equipment				
166000-0106-00-000-0	Major Movable Equip-Marlborough	1,209,155.00		0.00	1,209,155.00
Subtotal [B6] Movable Equipment	Accum Depr MME-Marlborough	(1,071,541.00)		0.00	(1,071,541.00)
Subtotal [B6] Movable Equipment		137,614.00		0.00	137,614.00
Subgroup : [B9]					
153600-0106-00-000-0	Other Fixed Assets				
Subtotal [B9] Other Fixed Assets	Construction in Prog-Marlborough	267,343.00		0.00	267,343.00
Subtotal [B9] Other Fixed Assets		267,343.00		0.00	267,343.00
Subgroup : [D7]					
145000-0106-00-000-0	Other Assets				
Subtotal [D7] Other Assets	Security Deposits-Marlborough	15,300.00		0.00	15,300.00
Subtotal [D7] Other Assets		15,300.00		0.00	15,300.00
Total [31-32] Assets		3,721,942.00		0.00	3,721,942.00
Group : [33-34]	Liabilities				

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [A1]	Trade Accounts Payable				
210000-0106-00-000-0	Accounts Payable-Marlborough	(463,290.00)		0.00	(463,290.00)
Subtotal [A1] Trade Accounts Payable		<u><u>(463,290.00)</u></u>		<u><u>0.00</u></u>	<u><u>(463,290.00)</u></u>
Subgroup : [A2]	Note Payable				
211006-0106-00-000-0	Notes/Loans Payable S/T-Marlborough	(66,256.00)		0.00	(66,256.00)
Subtotal [A2] Note Payable		<u><u>(66,256.00)</u></u>		<u><u>0.00</u></u>	<u><u>(66,256.00)</u></u>
Subgroup : [A3]	Loans Payable for Equipment				
211401-0106-00-000-0	Equipment Obligation ST 1-Marlborough	(15,603.00)		0.00	(15,603.00)
Subtotal [A3] Loans Payable for Equipment		<u><u>(15,603.00)</u></u>		<u><u>0.00</u></u>	<u><u>(15,603.00)</u></u>
Subgroup : [A4]	Accrued Payroll				
250100-0106-00-000-0	Accrued Payroll-Marlborough	(373,680.00)		0.00	(373,680.00)
Subtotal [A4] Accrued Payroll		<u><u>(373,680.00)</u></u>		<u><u>0.00</u></u>	<u><u>(373,680.00)</u></u>
Subgroup : [A12]	Other Current Liabilities				
220000-0106-00-000-0	Loans and Exchange-Marlborough	(1,530.00)		0.00	(1,530.00)
220200-0106-00-000-0	Unclaimed ADP checks-Marlborough	(5,263.00)		0.00	(5,263.00)
221700-0106-00-000-0	Due to Medicaid-Marlborough	(108,000.00)		0.00	(108,000.00)
226200-0106-00-000-0	Patients Fund-Marlborough	(85,339.00)		0.00	(85,339.00)
250000-0106-00-000-0	Accrued Expenses-Marlborough	(182,573.00)		0.00	(182,573.00)
250020-0106-00-000-0	Accrued Pension-Marlborough	(17,058.00)		0.00	(17,058.00)
250030-0106-00-000-0	Accrued Worker's Comp-Marlborough	(91,134.00)		0.00	(91,134.00)
254900-0106-00-000-0	CT PET Tax Accrued Expense-Marlborough	1,697.00		0.00	1,697.00
Subtotal [A12] Other Current Liabilities		<u><u>(489,200.00)</u></u>		<u><u>0.00</u></u>	<u><u>(489,200.00)</u></u>
Subgroup : [B1]	Loans Payable - Equipment				
211411-0106-00-000-0	Equipment Obligation LT 1-Marlborough	(40,593.00)		0.00	(40,593.00)
Subtotal [B1] Loans Payable - Equipment		<u><u>(40,593.00)</u></u>		<u><u>0.00</u></u>	<u><u>(40,593.00)</u></u>
Subgroup : [B3]	Loans from Owners or Related Parties				
221400-0106-00-000-0	Due to Realty-Marlborough	(264,000.00)		0.00	(264,000.00)
271500-0106-00-000-0	Due to Related-Marlborough	(1,369,538.00)		0.00	(1,369,538.00)
274000-0106-00-000-0	Due to Other-Marlborough	(65,744.00)		0.00	(65,744.00)
Subtotal [B3] Loans from Owners or Related Parties		<u><u>(1,699,282.00)</u></u>		<u><u>0.00</u></u>	<u><u>(1,699,282.00)</u></u>
Subgroup : [B4]	Other Long-Term Liabilities				
211106-0106-00-000-0	Notes/Loans Payable L/T-Marlborough	(330,415.00)		0.00	(330,415.00)
Subtotal [B4] Other Long-Term Liabilities		<u><u>(330,415.00)</u></u>		<u><u>0.00</u></u>	<u><u>(3,478,319.00)</u></u>
Total [33-34] Liabilities		<u><u>(3,478,319.00)</u></u>		<u><u>0.00</u></u>	<u><u>(3,478,319.00)</u></u>
Group : [35]					
Subgroup : [B5]	Equity				
280000-0106-00-000-0	Cumulated Earnings				
280200-0106-00-000-0	Capital-Marlborough	(1,000.00)		0.00	(1,000.00)
285000-0106-00-000-0	Shareholders Undis Earnings-Marlborough	(841,788.00)		0.00	(841,788.00)
Subtotal [B5] Cumulated Earnings		<u><u>911,079.00</u></u>		<u><u>0.00</u></u>	<u><u>911,079.00</u></u>
Total [35] Equity		<u><u>68,291.00</u></u>		<u><u>0.00</u></u>	<u><u>68,291.00</u></u>
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Marlborough Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab V		
To reclass Rental expense into correct line of cost report				
440000-0106-04-000-Purch Services-Marlborough-Fiscal Operations				
452000-0106-04-000-Equip Rental-Marlborough-Fiscal Operations				
Total			0.00	0.00
Reclassifying Journal Entries JE # 2		J.01a		
To reclass management fees to correct line of cost report				
434000-0106-03-000-Shared Services-Marlborough-Administration			14,395.00	
431000-0106-04-000-Consulting Fees-Marlborough-Fiscal				14,395.00
Total			14,395.00	14,395.00
Reclassifying Journal Entries JE # 4		D.01 - Tab J		
To reclass MDS Coordinator and Staff Development Salaries into correct line of cost report				
Marcum 202 MDS Coordinator			107,055.00	
Marcum 203 Infection Control			13,119.00	
Marcum 205 Staff Development			11,850.00	
400000-0106-15-092-Salary-Marlb-Nursing-RN-				132,024.00
Total			132,024.00	132,024.00
Reclassifying Journal Entries JE # 5		D.01 - Tab L		
To reclass reversal of PY legal fees into correct line of cost report				
433000-0106-03-000-Legal Fees-Marlborough-Administration			3,093.00	
391500-0106-00-000-Misc. Other Income-Marlborough				3,093.00
Total			3,093.00	3,093.00
Reclassifying Journal Entries JE # 6		D.01 - Tab V		
To reclass admin equipment rentals into correct line of cost report				
Marcum 206 Admin Equipment Rental			10,578.00	
435210-0106-03-000-(IT Rental-Marlborough-Administration				10,578.00
Total			10,578.00	10,578.00



Provider Name: Marlborough Health & Rehab
Provider Number: 00000200RH
Period Ended: 9/30/21

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/10/2022
Run Date: 2/10/2022

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: