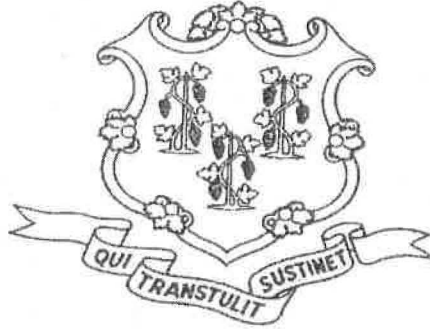


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Milford Health Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 195 Platt Street, Milford, CT 06460	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 1056-C	RHNS	(Specify)	Medicare Provider 07-5064
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Medicaid Provider Numbers:	CCNH 000010561	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) Milford Health Care Center, Inc.	License No. 1056-C	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 Milford 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) Joanne Jinete			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Milford Health Care Center, Inc.		Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 195 Platt Street, Milford, CT 06460				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2022	
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.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-878-5958		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Milford Health Care Center, Inc.		Address (No. & Street, City, State, Zip) 195 Platt Street, Milford, CT 06460		
License Numbers:	CCNH 1056-C	RHNS	(Specify)	Medicare Provider No. 07-5064
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Joanne Jinete		Nursing Home Administrator's License No.:	001787	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire
Corporate Owners

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Milford Health Care Center, Inc.	195 Platt Street, Milford, CT 06460	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	184 Wildacre Ave, Lawrence, NY 11559	Secretary	50	
Names of Stockholders Owning at Least 10% of Shares				
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	184 Wildacre Ave, Lawrence, NY 11559	Secretary	50	

**General Information and Questionnaire
 Related Parties***

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / Line m12	14,395	14,395
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 / Line 12d	3,712	3,712
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg. 16 / Line m12	455,796	455,796
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 16 / Line m12	1,363	1,363
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 16 / Line m12	13,292	13,292
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services/ Rehab Consulting	Various	967,428	901,292
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg. 20 / Line 5h	29,833	29,354
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drug/OTC/Rx Consulting	Various	585,321	530,565
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,632,377	1,632,377

* 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 Milford Health & Rehab		License No. 1056-C	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	%**				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	796,804	796,804
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	25,846	25,846
Milford Realty	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	795,276	***795,276
Preferred Professional Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Contract RNs / LPNs / CNAs	Various	14,451	14,451

* 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
 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	
Milford Health Care Center, Inc.			1056-C	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	31,041	31,041		
Lexus Financial PO Box 17187, Baltimore MD	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	12/31/16	36 Months	10,308	10,308		
LEAF CAPITAL FUNDING LLC	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	10/31/19	39 Months	7,218	7,218		
Quadient Leasing 478 Wheelers Farms Rd Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	03/15/15	36 Months / Ongoing	891	891		
	<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 ***	52,388

* 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.

Schedule of Resident Statistics

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C			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													
A. On last day of PREVIOUS report period	120	120			120	120							
B. On last day of THIS report period	120	120							120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	105	105			105	105							
B. As of midnight of THIS report period	110	110							110	110			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,696	5,696			4,045	4,045			1,651	1,651			
B. Medicaid (Conn.)	24,007	24,007			17,562	17,562			6,445	6,445			
C. Medicaid (other states)													
D. Private Pay	2,830	2,830			2,068	2,068			762	762			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice	5,207	5,207			3,869	3,869			1,338	1,338			
G. Total Care Days During Period (3A thru F)	37,740	37,740			27,544	27,544			10,196	10,196			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	19	19			7	7			12	12			
B. Other Bed Reserve Days	30	30			26	26			4	4			
5. Total Resident Days (3G + 4A + 4B)	37,789	37,789			27,577	27,577			10,212	10,212			

Schedule of Resident Statistics (Cont'd)

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	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)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	
N/A													

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	18	69		23				
Per Diem Rate								
a. One bed rm.	Various	302.05		655.00				
b. Two bed rms.	Various	302.05		560.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,857	2,857		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	568	568		
C. Other	13,020	13,020		
D. Total Physical Therapy Treatments	16,445	16,445		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	372	372		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	138	138		
C. Other	2,029	2,029		
D. Total Speech Therapy Treatments	2,539	2,539		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,229	3,229		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	789	789		
C. Other	14,448	14,448		
D. Total Occupational Therapy Treatments	18,466	18,466		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Milford Health Care Center, Inc.	1056-C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	24,429	52				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	183,754	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	246,280	10,449				
5. Dietary Service						
a. Head Dietitian	27,486	815				
b. Food Service Supervisor	75,679	2,080				
c. Dietary Workers	424,425	23,286				
6. Housekeeping Service						
a. Head Housekeeper	58,594	2,096				
b. Other Housekeeping Workers	394,495	21,635				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,341	2,088				
b. Other Maintenance Workers	42,057	2,216				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	84,466	5,251				
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	209,176	4,136				
b. RN						
1. Direct Care	545,872	12,822				
2. Administrative**	222,418	6,491				
c. LPN						
1. Direct Care	1,209,201	39,431				
2. Administrative**	72,903	1,977				
d. Aides and Attendants	2,024,880	107,564				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	95,702	4,171				
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	141,098	4,235				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	166,407	4,199				
<i>A-13. Total Salary Expenditures</i>	6,314,663	257,074				

24.56

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 166,407	4,199				
Total	\$ 166,407	4,199	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant / Rehab Consultant (Disallowed on Pg 28a	\$ 12,095	121				
Total	\$ 12,095	121	\$ -	-	\$ -	-

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Milford Health Care Center, Inc.				1056-C	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J Ostreicher	24,429			Non Discriminatory	Supervises Operations, Deals with DNS	52	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	AllocatedBenefits	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

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Milford Health Care Center, Inc.				1056-C		9/30/2021			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***										
Joanne Jinete	183,754			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Milford Health Care Center, Inc.	1056-C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	7,200	176				
3. Pharmacist	14,964	150				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	421,231	7,961				
b. Other						
6. Social Worker	1,972	7				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	57,000	59				
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	97,202	1,496				
b. Other						
10. Occupational Therapist						
a. Resident Care	456,475	8,597				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	11,842	154				
2. Administrative***						
b. LPN						
1. Direct Care	24,504	509				
2. Administrative***						
c. Aides	7,089	213				
d. Other						
12. Other (Specify)						
See Attached Schedule	12,095	121				
B-13 Total Fees Paid in Lieu of Salaries	1,111,574	19,443				

* 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 Milford Health Care Center, Inc.		License No. 1056-C	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	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Dr. Garumuni DeSilva, 15 Aldo Drive, Woodbridge, CT, 16525	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Services-850 Silas Deane HWY Wethersfield CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
AAA Nursing Care, 3303 Main St, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Five Star Care, 250 Cedarbridge Ave, Lakewood, NJ 08701	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ComPsych Guidance, NBC Tower 455 N Cityfront Plaza Chicago, IL 60611	Contract Social Services	<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"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 307,368	307,368			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 76,810	76,810			
4. Social Security (F.I.C.A.)	\$ 459,914	459,914			
5. Health Insurance	\$ 796,804	796,804			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 80,799	80,799			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 5,436	5,436			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 354,428	354,428			
d. Accounting and Auditing	\$ 31,030	31,030			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 4,629	4,629			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 21,297	21,297			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 40,803	40,803			
2. Cellular Phones	\$ 4,711	4,711			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 135,152	135,152			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 576,115	576,115			
Subtotal	\$ 2,895,296	2,895,296			

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,895,296	2,895,296		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	13,145	13,145		
4. Employee Travel	\$	1,056	1,056		
5. Education Expenses Related to Seminars and Conventions	\$	189	189		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	1,213	1,213		
7. Other (<i>Specify</i>)	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)***	\$	9,692	9,692		
See Attached Schedule					
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	\$	10,746	10,746		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$	9,839	9,839		
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	5,395	5,395		
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>)	\$	116,652	116,652		
12. Administrative Management Services**	\$	484,846	484,846		
13. Other (<i>Specify</i>)	\$	52,333	52,333		
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	3,600,402	3,600,402		

* 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)	\$ 9,692		
Total Other Advertising	\$ 9,692	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 8,639		
AHCA Dues	1,200		
Total Dues	\$ 9,839	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits-Milford-Administration	\$ 1,220		
Bank Charges-Milford-Administration	35,338		
Misc. Expense-Milford-Administration (Disallowed on Pg 28a)	12,612		
Prior Period Expense-Milford-Administration (Disallowed on Pg 28a)	3,163		
Total Other Administrative and General	\$ 52,333	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	484,846	Management Fees	Page 16 / Line m12

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

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

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C	Report for Year Ended 9/30/2021	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	297,753	297,753		
2. Non-Food Supplies	\$	32,836	32,836		
3. Other (Specify)	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$	17,734	17,734		
c. Other (Specify)					
	\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 348,323	348,323		
2E. Dietary Questionnaire					
F. Resident Meals: Total no. of meals served per day:*		Total	CCNH	RHNS	(Specify)
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C	Report for Year Ended 9/30/2021	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. \$	6,755	6,755		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) Other Laundry Supplies	\$	52,105	52,105		
3D. Total Laundry Expenditures (3a + b + c)	\$	58,860	58,860		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Milford Health Care Center, Inc.		1056-C	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	12,780	12,780			
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)		\$ 12,780	12,780			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Procure LTC	\$	552,983	552,983			
b. Medicine Cabinet Drugs	\$	18,330	18,330			
c. Medical and Therapeutic Supplies	\$	128,101	128,101			
d. Ambulance/Limousine***	\$	286	286			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	5,719	5,719			
f. X-rays and Related Radiological Procedures***	\$	33,126	33,126			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	100,980	100,980			
i. Recreation	\$	14,184	14,184			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	158,850	158,850			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 1,012,559	1,012,559			

* 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.

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

Name of Facility Milford Health Care Center, Inc.				License No. 1056-C	Report for Year Ended 9/30/2021	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Enviromental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	30,945			22	6f
Milford Quality Landscaping	P.O. Box 329 Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	17,895			22	6f
Total Lawn Care & More LLC	15 Clark St. Apt1. Milford CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	10,848			22	6f
ADP	P.O. Box 842875 Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	13,828			16	m11
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	30,473			16	m11
Emcore Services	30 Lindeman Drive, Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	35,994			22	6f
Fire Protection Testing	N/A	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Protection	10,799			22	6f
IRON MOUNTAIN	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	18,505			22	6f
SMART CARE	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	10,403			18	2b
JUNGA ELECTRIC LLC	19 CandleWood RD, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical Services	25,402			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

Annual Report of Long-Term Care Facility

CSP-22 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended			Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 47,019	47,019				
c. Light & Power	\$ 98,243	98,243				
d. Water	\$ 24,140	24,140				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 52,388	52,388				
f. Other (<i>itemize</i>)	\$ 180,377	180,377				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 402,167	402,167				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 82,100	82,100				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 82,100	82,100				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 79,575	79,575				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 79,575	79,575				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 795,276	795,276				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 156,058	156,058				
c. Personal property taxes	\$ 11,386	11,386				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,124,395	1,124,395				

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

Depreciation Schedule

Name of Facility Milford Health Care Center, Inc.			License No. 1056-C			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													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period					Var	Var	1,076,635		1,076,635	S/L	Various	78,038	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)					Var	Var	91,175		91,175	S/L	Various	4,062	
D-3. Subtotal													82,100
E. Total Depreciation													82,100

Total deletions for Leaschold Improvement		\$	(6,721)	\$ -

Attachment Pages 23 24
**

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Milford Health Care Center, Inc.			License No. 1056-C		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	1,451,670	993,734	S/L	Various	65,440	
2. Disposals (attach schedule)				(6,721)	(6,721)				
3. Acquired during this report period (attach schedule)	Var	Var	Various	284,673		S/L	Various	14,135	
C-4. Subtotal									79,575
D. Total Amortization									79,575

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Milford Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	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	1,353,600	844,223	67,806	912,029	67,806	979,835	55,632	1,035,467	318,133
2019 Additions													
LI	MJ Daly-Water Cutoff	10/31/2018	S/L	10	3,274	-	327	327	327	654	327	981	2,293
LI	Rick's Plumbing-Sump Pump	3/21/2019	S/L	10	2,343	-	234	234	234	468	234	702	1,641
LI	Eagle Rivet Roof Svc	3/28/2019	S/L	10	8,968	-	897	897	897	1,794	897	2,691	6,277
LI	Star Delta Motors-boiler part	4/22/2019	S/L	10	1,002	-	100	100	100	200	100	300	702
LI	Junga Electric-new lines	4/11/2019	S/L	10	1,406	-	141	141	141	282	141	423	983
LI	Okulus-phone lines	6/02/2019	S/L	10	3,680	-	368	368	368	736	368	1,104	2,576
LI	Okulus-data lines	6/7/2019	S/L	10	1,330	-	393	393	393	786	393	1,179	2,751
LI	Lindquist - Dishroom Doors	8/1/2019	S/L	10	2,394	-	239	239	239	478	239	717	1,677
LI	Rick's Plumbing-piping	9/17/2019	S/L	10	3,722	-	372	372	372	744	372	1,116	2,606
LI	Grainger-Water circ motor	9/24/2019	S/L	10	898	-	90	90	90	180	90	270	628
LI	Okulus - upgrade	9/30/2019	S/L	10	1,840	-	184	184	184	368	184	552	1,288
LI	MJ Daly-Miscellaneous	9/30/2019	S/L	10	6,774	-	677	677	677	1,354	677	2,031	4,743
LI	Okulus - upgrade	9/30/2019	S/L	10	690	-	69	69	69	138	69	207	483
2020 Additions													
LI	MJ Daly - HVAC	10/15/2019	S/L	10	2,781	-	-	-	278	278	278	556	2,225
LI	Eagle Rivet Roof Svc	11/4/2019	S/L	10	1,039	-	-	-	104	104	104	208	831
LI	Rick's Plumbing - valves	11/18/2019	S/L	10	728	-	-	-	73	73	146	292	582
LI	Rick's Plumbing - valve	11/19/2019	S/L	10	782	-	-	-	78	78	156	312	626
LI	MJ Daly - Replace RTU	11/27/2019	S/L	10	14,875	-	-	-	1,488	1,488	1,488	2,976	11,899
LI	L&W Supply - Ceiling Tiles	12/5/2019	S/L	10	941	-	-	-	94	94	188	376	553
LI	MJ Daly - motors	12/31/2019	S/L	10	1,695	-	-	-	169	169	338	676	1,357
LI	M&R Mechanical - Air Handler	1/13/2020	S/L	10	4,227	-	-	-	423	423	423	846	3,381
LI	Rick's Plumbing-roof heating	1/28/2020	S/L	10	3,877	-	-	-	388	388	388	776	3,101
LI	RAPS Plumbing	2/5/2020	S/L	10	3,335	-	-	-	334	334	334	668	2,667
LI	MJ Daly - coil	2/28/2020	S/L	10	4,092	-	-	-	409	409	409	818	3,274
LI	Lindquist-Puddle lock/door	3/16/2020	S/L	10	1,793	-	-	-	179	179	179	358	1,435
LI	Mellico Constinet-Ramp Signage	6/11/2020	S/L	10	2,393	-	-	-	239	239	239	478	1,915
LI	Emcor Svcs-Blower motor	7/14/2020	S/L	10	3,165	-	-	-	317	317	317	634	2,531
LI	Emcor Svcs-diesel work	7/13/2021	S/L	10	3,516	-	-	-	352	352	352	704	2,812
LI	Fire Prot Alarms-expander brd	8/21/2020	S/L	10	1,375	-	-	-	138	138	138	276	1,099
LI	M&R Mechanical - Air Handler	8/24/2020	S/L	10	4,227	-	-	-	423	423	423	846	3,381
LI	Emcor Svcs-Fire damper assembly	9/16/2020	S/L	10	2,307	-	-	-	231	231	231	462	1,845
2021 Additions													
LI	Emcor-blower motor	10/14/2020	S/L	10	1,237	-	-	-	-	-	124	124	1,113
LI	Emcor - AC motor	1/20/2021	S/L	10	3,490	-	-	-	-	-	262	262	3,228
LI	Emcor Svc-insulate roof pipe	2/28/2021	S/L	15	1,127	-	-	-	-	-	50	50	1,077
LI	Eagle Rivet - Roof	12/22/2020	S/L	10	94,000	-	-	-	-	-	5,483	5,483	88,517
LI	Eagle Rivet - Roof	1/25/2021	S/L	10	10,430	-	-	-	-	-	5,918	5,918	95,532
LI	Nardi Masonry-extend pkg	4/9/2021	S/L	8	3,510	-	-	-	-	-	219	219	3,290
LI	Perfetto Cons - soffit repair	6/7/2021	S/L	10	25,109	-	-	-	-	-	837	837	24,272
LI	Emcor - Compressor	7/13/2021	S/L	15	3,901	-	-	-	-	-	65	65	3,836
LI	Emcor - RTU name replace	6/8/2021	S/L	10	6,662	-	-	-	-	-	222	222	6,440
LI	Perfetto Cons-soffit maintain	7/28/2021	S/L	10	1,152	-	-	-	-	-	29	29	1,124
LI	Perfetto Cons - soffit repair	7/28/2021	S/L	10	25,109	-	-	-	-	-	628	628	24,481
LI	Emcor Svcs - Compressor	6/25/2021	S/L	10	2,380	-	-	-	-	-	40	40	2,340
LI	Emcor - RTU Truss replace	8/23/2021	S/L	10	15,546	-	-	-	-	-	259	259	15,287
2021 Disposals													
	Disposal of Prior Period Assets				(6,721)	-	-	-	-	-	-	(6,721)	-
TOTAL LEASEHOLD IMPROVEMENTS					1,729,622	844,223	71,897	916,120	77,614	993,734	79,575	1,066,588	663,034

MOVABLE EQUIPMENT

MME	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
Prior Period Acquisitions (Per 9/30/18 CR)													
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	984,209	639,674	70,243	709,917	70,243	780,160	60,923	841,083	143,126
2019 Additions													
MME	Cul Depot-Disposer	10/5/2018	S/L	5	3,091	-	618	618	618	1,236	618	1,854	1,237
MME	H&R-Pumps	10/10/2018	S/L	5	1,882	-	376	376	376	752	376	1,128	754
MME	Fire Prot Alarms-smoke detect	10/22/2018	S/L	5	1,556	-	311	311	311	622	311	933	623
MME	PenTel-2 cordless phones	10/29/2018	S/L	5	1,372	-	274	274	274	548	274	822	550
MME	Grainger-Power Pack	10/30/2018	S/L	5	1,645	-	329	329	329	658	329	987	658
MME	TriState-III Lo Bed	10/31/2018	S/L	5	956	-	191	191	191	382	191	573	383
MME	Star Delta- Pump Motor/Bearing	1/11/2019	S/L	5	1,745	-	349	349	349	698	349	1,047	698
MME	TriState - III Lo Bed	1/16/2019	S/L	5	936	-	191	191	191	382	191	573	383
MME	PC Connection-HP Monitor	1/24/2019	S/L	5	1,025	-	205	205	205	410	205	615	410
MME	Kingsley Power-Control board	3/6/2019	S/L	5	1,772	-	354	354	354	708	354	1,062	710
MME	Daniel's Equip-Unit/Mic Washer	3/7/2019	S/L	5	5,943	-	1,189	1,189	1,189	2,378	1,189	3,567	2,376
MME	Cul Depot-Ice Water Dispenser	3/8/2019	S/L	5	6,552	-	1,310	1,310	1,310	2,620	1,310	3,930	2,622
MME	PC Connection	4/8/2019	S/L	5	1,123	-	225	225	225	450	225	675	448
MME	Culinary Depot-Conv Oven	7/16/2019	S/L	5	11,847	-	2,369	2,369	2,369	4,738	2,369	7,107	4,740
MME	IT Savvy - APC Smart 1500	8/5/2019	S/L	5	1,619	-	324	324	324	648	324	972	647
MME	IT Savvy - HPE Aruba 2530	8/21/2019	S/L	5	1,632	-	326	326	326	652	326	978	654
MME	McKesson-Electric Bed	9/27/2019	S/L	5	1,297	-	259	259	259	518	259	777	520
2020 Additions													
MME	PC Connection	10/22/2019	S/L	5	1,663	-	-	-	333	333	333	666	997
MME	McKesson - Scale	10/27/2019	S/L	5	756	-	-	-	151	151	151	302	454
MME	IT Savvy-APC Smart	11/4/2019	S/L	5	883	-	-	-	177	177	177	354	529
MME	Cul Depot - Ice Bin	11/5/2019	S/L	5	1,018	-	-	-	204	204	204	408	610
MME	Daniel's Equip-Unit/Mic dryer	11/19/2019	S/L	5	5,943	-	-	-	1,189	1,189	1,189	2,378	3,565
MME	PC Connection	12/19/2019	S/L	5	972	-	-	-	194	194	194	388	584
MME	Cul Depot - Ice Maker	12/26/2019	S/L	5	6,024	-	-	-	1,205	1,205	1,205	2,410	3,614
MME	TriState - Digital Chair Scale	1/23/2020	S/L	5	1,235	-	-	-	247	247	247	494	741
MME	Culinary Depot - Food Processor	2/28/2020	S/L	5	1,486	-	-	-	297	297	297	594	892
MME	McKesson-Thermometer	3/19/2020	S/L	5	2,586	-	-	-	517	517	517	1,034	1,552
MME	McKesson-Electric Bed	4/1/2020	S/L	5	1,359	-	-	-	272	272	272	544	815
MME	THD Pro-Whirlpool Freezer	4/22/2020	S/L	5	710	-	-	-	142	142	142	284	426
MME	PC Connection-Computer	5/7/2020	S/L	5	1,543	-	-	-	309	309	309	618	925
MME	PC Connection-Chromebook	5/22/2020	S/L	5	930	-	-	-	186	186	186	372	558
MME	McKesson-Electric bed	5/28/2020	S/L	5	1,345	-	-	-	269	269	269	538	807
MME	SmartCare-Warewash Booster	6/5/2020	S/L	5	1,120	-	-	-	224	224	224	448	672
MME	SmartCare-walk in cooler	7/7/2020	S/L	15	10,271	-	-	-	685	685	685	1,370	8,901
MME	Home Depot-Port Rm AC	7/24/2020	S/L	5	764	-	-	-	153	153	153	306	458
MME	Cul Depot - Salvajor Dispenser	7/29/2020	S/L	5	1,884	-	-	-	377	377	377	754	1,130
MME	Cul Depot-Refrigerator	9/17/2020	S/L	5	3,920	-	-	-	784	784	784	1,568	2,352

Milford Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
MME	PC Connection-Optiflex 3070	10/1/2020	S/L	3	1,092						334	334	758
MME	H&R-Mattress	10/16/2020	S/L	5	1,223						224	224	999
MME	DigiCard - ID printer	1/19/2021	S/L	3	1,521						177	177	1,343
MME	Manhattan Tech-Laptop	4/12/2021	S/L	3	1,012						169	169	844
MME	Manhattan Tech-All in One	4/13/2021	S/L	3	2,574						429	429	2,145
MME	McKesson-Minutair HP Spot	4/14/2021	S/L	5	2,099						210	210	1,889
MME	TriState-Wheelchair Scale	4/8/2021	S/L	10	1,328						66	66	1,262
MME	Manhattan Tech-Dell	5/24/2021	S/L	3	1,050						146	146	904
MME	Direct Supply-Smartcare Trio	5/24/2021	S/L	3	4,305						224	224	4,081
MME	Manhattan Tech - Dell	5/28/2021	S/L	3	1,128						157	157	972
MME	Tri State - Wheelchair scale	5/6/2021	S/L	10	1,498						62	62	1,436
MME	Manhattan Tech-Dell	7/7/2021	S/L	3	1,199						100	100	1,099
MME	Entecor - Spot Coolers	7/16/2021	S/L	5	4,977						249	249	4,728
MME	Manhattan Tech - Dell	7/16/2021	S/L	3	1,136						95	95	1,041
MME	Manhattan Tech-Dell Monitor	6/7/2021	S/L	3	1,213						135	135	1,078
MME	Manhattan Tech - Dell	7/19/2021	S/L	3	1,367						114	114	1,253
MME	Manhattan Tech-Dell Monitor	6/30/2021	S/L	3	1,191						132	132	1,059
MME	SmartCare-steam motor	8/10/2021	S/L	5	1,794						60	60	1,734
MME	Manhattan Tech-Dell laptop	8/26/2021	S/L	3	1,144						64	64	1,081
MME	Manhattan Tech-SW license	7/9/2021	S/L	3	8,083						449	449	7,634
MME	Rain Tech - Nurse Call System	7/26/2021	S/L	10	41,609						347	347	41,263
MME	Direct Supply - Tables Overbed	9/30/2021	S/L	15	5,400						30	30	5,370
MME	MTS Desktop	9/16/2021	S/L	3	1,285						36	36	1,250
MME	MTS - Desktop	9/15/2021	S/L	3	1,945						54	54	1,891
TOTAL MOVABLE EQUIPMENT					1,167,818	639,674	79,443	719,117	87,358	886,475	82,100	888,575	279,235
TOTAL ASSETS PER CR SCHEDULE					2,897,432	1,483,897	151,340	1,635,237	164,972	1,800,209	161,675	1,955,163	942,269
TOTAL ASSETS PER TRIAL BALANCE					2,897,431	-	161,675	1,952,647	161,675	1,952,647	161,675	1,952,647	944,784
ROUNDING													
VARIANCE					1	1,483,897	(10,335)	(317,410)	3,297	(152,438)	-	2,516	(2,515)

F/S vs C/R NBV - Page 31, Line B9 2,515
F/S vs C/R Depreciation - Page 36, Line F1 -

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

Name of Facility Milford Health Care Center, Inc.	License No. 1056-C	Report for Year Ended 9/30/2021	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	120			
6. Square Footage	59,396			
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	07/29/04			
c. Interest Rate for the Cost Year	6.39%			
d. Term of Mortgage (number of years)	40			
e. Amount of Principal Borrowed	9,387,600			
f. Principal balance outstanding as of 9/30/21	9,244,886			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Milford Health Care Center, Inc.		1056-C	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. 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 Milford Health Care Center, Inc.		License No. 1056-C		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		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)							
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest				19,024	19,024		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				19,024	19,024		
14. Insurance							
a. Insurance on Property (buildings only)				63,050	63,050		
b. Insurance on Automobiles							
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				3,646	3,646		
2. Fire and Extended Coverage							
3. Other (Specify) Liability / Crime Insurance				88,556	88,556		
14d. Total Insurance Expenditures (14a + b + c)				155,252	155,252		
15. Total All Expenditures (A-13 thru C-14)				14,159,999	14,159,999		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Milford Health Care Center, Inc.			1056-C	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 33,281	33,281		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 456,475	456,475		
7.			Other - See attached Schedule	\$ 12,095	12,095		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 354,428	354,428		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 4,629	4,629		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,271	3,271		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 13,145	13,145		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 1,213	1,213		
18.	16	m2/3	Unallowable Advertising *	\$ 9,692	9,692		
19.	15	j	Income Tax / Corporate Business Tax	\$ 134,902	134,902		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 206,819	206,819		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 24,766	24,766		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,254,716	1,254,716		

* 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	l2o	Admissions Salary Related to Marketing	\$ 33,281		
Total Other Salaries Adjustment			\$ 33,281	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultant / Rehab Consultant	\$ 12,095		
Total Other Fees Adjustments			\$ 12,095	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Misc. Expense-Milford-Administration	12,612		
16	m13	Prior Period Expense-Milford-Administration	3,163		
15	Var	Benefits Associated with Marketing Salary	8,991		
Total Other A&G Adjustments			\$ 24,766	\$ -	\$ -

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

<u>Description</u>	<u>Amount</u>	
Management fees Charged	484,846	Page 16, Line m12
Accounting Charges	<u>31,030</u>	Page 15, Line 1d
Total Management Fees Per Agreement	515,876	
Patient Days	37,789	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>39,420</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 13.09	
PPD Allowance Per Client 2020	7.83	
2021 CPI Index Increase %	<u>1.02%</u>	J.01b
PPD Allowance 9/30/2021	<u>7.84</u>	
Amount over (Under)	\$ 5.2466	
Total Days	<u>39,420</u>	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 206,819</u></u>	

**National Health Care Associates, Inc. (CT)
 Disallowance Schedule for Cell Phones
 September 30, 2021**

Pg. 28b

	<u>Amount</u>	
Total Cell Phone Expense	4,711	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,440	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,440	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 3,271</u></u>	

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Milford Health Care Center, Inc.			1056-C	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,254,716	1,254,716		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 552,983	552,983		
28.			Ambulance/Limousine	\$ 286	286		
29.	20	5f	X-rays, etc	\$ 33,126	33,126		
30.	20	5h	Laboratory	\$ 100,980	100,980		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,719	5,719		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 112,486	112,486		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 3,190	3,190		
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	\$ 10,308	10,308		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 30,097	30,097		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,103,891	2,103,891		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	Supplies-Milford-Respiratory	\$ 469		
20	5l	IV Thy Supplies-Milford-Rehab Tpy and Ancllry	6,052		
20	5l	Physician Fees - Consolidated Billing	20,181		
20	5l	Equip Rental-Milford-Rehab Tpy and Ancllry	10,150		
20	5l	Equip Rental-Milford-Respiratory	14,468		
20	5i	Cable Television Disallowance (See Attached)	5,156		
20	5c	Med B Nursing Supplies	33,514		
20	5l	Equip Rental-Milford-Nursing	22,496		
Total Other Ancillary Costs			\$ 112,486	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non Allowable Depreciation on TVs and Mattresses	\$ 3,190		
Total Excess Movable Equipment Depreciation			\$ 3,190	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6c	Automobile Lease	\$ 10,308		
Total Other Property Adjustments			\$ 10,308	\$ -	\$ -

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Rebates / Refunds	\$ 30,044		
30	IV 8	Medical Records Income	53		
Total Other Adjustments			\$ 30,097	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

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

Pg. 29b

Total Cable TV Expense	8,756	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 5,156</u></u>	{a}

Tickmark
{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Milford Health Care Center, Inc.	1056-C	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>)	\$ 11,592,560	11,592,560				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,143,107)	(5,143,107)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,168,795	3,168,795				
b. Medicare Room and Board Contractual Allowance **	\$ (2,635,049)	(2,635,049)				
4. a. Private-Pay Residents and Other	\$ 4,839,260	4,839,260				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,196,663)	(1,196,663)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 225,664	225,664				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (268,009)	(268,009)				
c. Prescription Drugs - Non-Medicare	\$ 231,033	231,033				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (281,732)	(281,732)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 309,626	309,626				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 343,508	343,508				
c. Physical Therapy - Non-Medicare	\$ 321,716	321,716				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (214,386)	(214,386)				
4. a. Speech Therapy - Medicare	\$ 80,165	80,165				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 169,645	169,645				
c. Speech Therapy - Non-Medicare	\$ 111,440	111,440				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (65,621)	(65,621)				
5. a. Occupational Therapy - Medicare	\$ 354,842	354,842				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 272,946	272,946				
c. Occupational Therapy - Non-Medicare	\$ 399,050	399,050				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (292,699)	(292,699)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 2,215,759	2,215,759				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 540,966	540,966				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,079,709	15,079,709				
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>)	\$ 1,547	1,547				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 731,527	731,527				
V. Total Other Revenue (1 thru 8)	\$ 733,074	733,074				
VI. Total All Revenue (III +V)	\$ 15,812,783	15,812,783				

* 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-Milford	\$ 840,254		
30 II 6a	Medicare A Nsng Comp Contra-Milford	1,269,426		
30 II 6a	Medicare Pt A IV Therapy-Milford	44,043		
30 II 6a	Medicare Pt A Lab-Milford	49,803		
30 II 6a	Medicare Pt A X-Milford	12,230		
30 II 6a	Medicare Pt B Prior Period-Milford	3		
Total Other Resident Revenue - Medicare		\$ 2,215,759	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other-Milford	\$ (210)		
30 II 6b	Hospice Lab-Milford	117		
30 II 6b	Hospice X-Milford	93		
30 II 6b	Medicaid Lab-Milford	449		
30 II 6b	Medicaid X-Milford	355		
30 II 6b	Medicare Pt A Settlement-Milford	17,494		
30 II 6b	Comm Ins IV Therapy-Milford	4,021		
30 II 6b	Comm Ins Lab-Milford	5,900		
30 II 6b	Comm Ins X-Milford	2,122		
30 II 6b	Mgd Medicare NTA Contra-Milford	136,705		
30 II 6b	Mgd Medicare Nsng Comp Contra-Milford	187,880		
30 II 6b	Mgd Medicare IV Therapy-Milford	45,854		
30 II 6b	Mgd Medicare Lab-Milford	37,908		
30 II 6b	Mgd Medicare X-Milford	15,033		
30 II 6b	Mgd Medicare Flu/Pneumonia-Milford	222		
30 II 6b	Mgd Medicare Prior Period-Milford	10,953		
30 II 6b	Patient Revenue Capitation -Milford	76,070		
Total Other Resident Revenue		\$ 540,966	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	1,603,716	\$ 1,547		
Total Interest Income			\$ 1,547	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Rebates / Refunds (Disallowed on Pg 29a)	\$ 30,044		
30 IV 8	Medical Records Income (Disallowed on Pg 29a)	53		
30 IV 8	Stimulus Revenue	682,973		
30 IV 8	Long-Term CT PET Tax Income-Milford	18,457		
Total Other Revenue		\$ 731,527	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (on hand and in banks)			\$	1,949,792
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,633,003
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,348,668
4 Inventories			\$	66,641
5. Prepaid Expenses			\$	307,821
a. _____				
b. _____				
c. _____				
d. See Schedule	307,821			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	333,916
Resident Refunds-Milford	15,420			
CT PET Deferred Tax-Milford	64,774			
Mortgage Escrow-Milford	253,722			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	6,639,841
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,729,622</u>		\$	663,034
	Accum. Depreciation <u>1,066,588</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,167,810</u>		\$	279,235
	Accum. Depreciation <u>888,575</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	815,351
F/S vs C/R NBV	2,515			
See Schedule	812,836			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,757,620

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Milford	\$ 22,027
31	A5	Prepaid Gen Ins-Milford	17,357
31	A5	Prepaid Expense Other-Milford	144,759
31	A5	Prepaid Real Estate Taxes-Milford	38,467
31	A5	Prepaid Personal Property Taxes-Milford	2,639
31	A5	Prepaid Corp Taxes-Milford	65,701
31	A5	Prepaid Maint Assets-Milford	16,871
Total Prepaid Expenses			\$ 307,821

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Prog-Milford	\$ 812,836
Total Other Other Fixed Assets (Itemize)			\$ 812,836

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed ADP checks-Milford	\$ 2,376
33	A12	Patients Fund-Milford	51,779
33	A12	Sec Deposit Private Patient-Milford	15,033
33	A12	401K-Milford	(7,673)
33	A12	Accrued Expenses-Milford	269,517
33	A12	Accrued Pension-Milford	80,799
33	A12	Accrued Worker's Comp-Milford	124,300
33	A12	CT PCT Tax Accrued Expense-Milford	100,946
Total Other Current Liabilities (Itemize)			\$ 637,077

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

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.		1056-C	9/30/2021	32	37
Account				Amount	
Total Brought Forward:				\$	8,397,461
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
\$					
2. Land Improvements					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
3. Buildings					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
4. Non-Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
5. Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
6. Motor Vehicles					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
7. Minor Equipment-Not Depreciable					
\$					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
\$					
D. Investment and Other Assets					
1. Deferred Deposits					
\$ 1,615,758					
2. Escrow Deposits					
\$					
3. Organization Expense					
*Historical Cost 21,167					
Accum. Depreciation 21,167 Net					
\$					
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care (<i>itemize</i>)					
\$					

6. Loans to Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address		Amount	Loan Date		
_____		_____	_____		
_____		_____	_____		
7. Other Assets (<i>itemize</i>)					
\$ 44,471					
Due from Realty 32,971					
Security Deposits 11,500					
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
\$ 1,660,229					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$ 10,057,690					

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.		1056-C	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,191,063
2. Notes Payable (<i>itemize</i>)				\$	76,789
Notes/Loans Payable S/T-Milford					76,789
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	16,144
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	16,144		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	548,989
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>)				\$	637,077
See Schedule					637,077
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,470,062

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				2,470,062	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	43,388
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT 1- Milford	43,388			
2. Mortgages Payable				\$	382,940
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	3,372,154
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Medicaid / HMS / Related	3,372,154				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	3,798,482
C. Total All Liabilities (Lines A-13 + B-5)				\$	6,268,544

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

Name of Facility	License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2021	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			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,135,362
6. Gain or Loss for Period			\$	1,652,784
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	3,789,146
C. Total Reserves and Net Worth			\$	3,789,146
D. Total Liabilities, Reserves, and Net Worth			\$	10,057,690

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Milford Health Care Center, Inc.	1056-C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	1,756,362
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	15,812,783
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	14,159,999
D. Net Income or Deficit			\$	1,652,784
E. Balance			\$	3,409,146
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Page 27	\$14,159,999			
F/S vs C/R Depreciation	0			
Total Expenses Per FS	\$14,159,999			
2. Other (<i>itemize</i>)				
Partner Drawings		360,000		
Prior Period Adjustments		20,000		
F-3. Total Additions			\$	380,000
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period	09/30/21		\$	3,789,146

I. Preparer's/Reviewer's Certification

Name of Facility Milford Health Care Center, Inc.		License No. 1056-C	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					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bovolack					
Address 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 Milford 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 Milford Health Care Center, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 9, 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 Milford Health Care Center, Inc.

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

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

Explanation: _____

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

Explanation: _____

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

Explanation: _____

- Yes** **No**
 4. Do equipment leases listed on Page 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

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *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 - Milford Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
101005-0107-00-000-0	Cash Operating-Milford	285,896.00			285,896.00
102000-0107-00-000-0	Cash - Payroll-Milford	5,801.00			5,801.00
104020-0107-00-000-0	Cash - Savings 2-Milford	1,603,716.00			1,603,716.00
105000-0107-00-000-0	Cash - Savings Patients-Milford	51,779.00			51,779.00
106000-0107-00-000-0	Petty Cash-Milford	2,000.00			2,000.00
106100-0107-00-000-0	Petty Cash - Resident Funds-Milford	600.00			600.00
107000-0107-00-000-0	Resident Refunds-Milford	15,420.00			15,420.00
110000-0107-00-000-0	Accounts Receivable-Milford	137,880.00			137,880.00
111000-0107-00-000-0	A/R Private-Milford	238,082.00			238,082.00
111200-0107-00-000-0	A/R Comm Ins-Milford	227,007.00			227,007.00
111300-0107-00-000-0	AR Hospice-Milford	47,241.00			47,241.00
111400-0107-00-000-0	A/R Mgd Medicare-Milford	258,328.00			258,328.00
112000-0107-00-000-0	A/R Medicare Pt A-Milford	392,642.00			392,642.00
112500-0107-00-000-0	A/R Medicare Pt B-Milford	8,201.00			8,201.00
113000-0107-00-000-0	A/R Medicaid-Milford	729,826.00			729,826.00
114000-0107-00-000-0	A/R Patient Ptipication-Milford	100,233.00			100,233.00
116100-0107-00-000-0	Medicare Colns Bad Debt-Milford	17,494.00			17,494.00
116200-0107-00-000-0	Allowance for Doubtful Accounts-Milford	(523,931.00)			(523,931.00)
118000-0107-00-000-0	Due From Realty Operations-Milford	32,971.00			32,971.00
121400-0107-00-000-0	Prepaid Workers Comp-Milford	22,027.00			22,027.00
122200-0107-00-000-0	Prepaid Gen. Ins-Milford	17,357.00			17,357.00
129000-0107-00-000-0	Prepaid Expense Other-Milford	144,759.00			144,759.00
129100-0107-00-000-0	Prepaid Real Estate Taxes-Milford	38,467.00			38,467.00
129110-0107-00-000-0	Prepaid Personal Property Taxes-Milford	2,639.00			2,639.00
129200-0107-00-000-0	Prepaid Corp Taxes-Milford	65,701.00			65,701.00
129300-0107-00-000-0	Prepaid Mgmt Assets-Milford	16,871.00			16,871.00
129900-0107-00-000-0	CT PET Deferred Tax-Milford	64,774.00			64,774.00
130000-0107-00-000-0	Inventory-Milford	66,641.00			66,641.00
141600-0107-00-000-0	Due from Related-Milford	2,348,668.00			2,348,668.00
142400-0107-00-000-0	Mortgage Escrow-Milford	253,722.00			253,722.00
143000-0107-00-000-0	Reserve for Replacement-Milford	1,615,758.00			1,615,758.00
145000-0107-00-000-0	Security Deposits-Milford	11,500.00			11,500.00
153600-0107-00-000-0	Construction in Prog-Milford	812,836.00			812,836.00
154000-0107-00-000-0	Lease hold Improvements-Milford	1,723,425.00			1,723,425.00
154100-0107-00-000-0	Leasehold Improvement Mgmt-Milford	6,197.00			6,197.00
156000-0107-00-000-0	Major Movable Equip-Milford	1,153,637.00			1,153,637.00
156100-0107-00-000-0	Moveable Equip Mgmt-Milford	14,172.00			14,172.00
158000-0107-00-000-0	Organizational Costs-Milford	21,167.00			21,167.00
164000-0107-00-000-0	Accum Depr LHI-Milford	(1,062,079.00)			(1,062,079.00)
164100-0107-00-000-0	Accum Amort LHI Mgmt-Milford	(6,197.00)			(6,197.00)
166000-0107-00-000-0	Accum Depr MME-Milford	(870,199.00)			(870,199.00)
166100-0107-00-000-0	Accum Dep Moveable Equip Mgmt-Milford	(14,172.00)			(14,172.00)
168000-0107-00-000-0	Accum Amort Organaz Costs-Milford	(21,167.00)			(21,167.00)
210000-0107-00-000-0	Accounts Payable-Milford	(1,191,063.00)			(1,191,063.00)
211006-0107-00-000-0	Notes/Loans Payable S/T-Milford	(76,789.00)			(76,789.00)
211106-0107-00-000-0	Notes/Loans Payable L/T-Milford	(382,940.00)			(382,940.00)
211401-0107-00-000-0	Equipment Obligation ST 1-Milford	(16,144.00)			(16,144.00)
211411-0107-00-000-0	Equipment Obligation LT 1-Milford	(43,388.00)			(43,388.00)
220200-0107-00-000-0	Unclaimed ADP checks-Milford	(2,376.00)			(2,376.00)
221400-0107-00-000-0	Due to Realty-Milford	(2,274,490.00)			(2,274,490.00)
221700-0107-00-000-0	Due to Medicaid-Milford	(120,000.00)			(120,000.00)
221800-0107-00-000-0	Due to HMS-Milford	(145,947.00)			(145,947.00)
226200-0107-00-000-0	Patients Fund-Milford	(51,779.00)			(51,779.00)
227000-0107-00-000-0	Sec Deposit Private Patient-Milford	(15,033.00)			(15,033.00)
240000-0107-00-000-0	401K-Milford	7,673.00			7,673.00
250000-0107-00-000-0	Accrued Expenses-Milford	(269,517.00)			(269,517.00)
250020-0107-00-000-0	Accrued Pension-Milford	(80,799.00)			(80,799.00)
250030-0107-00-000-0	Accrued Worker's Comp-Milford	(124,300.00)			(124,300.00)
250100-0107-00-000-0	Accrued Payroll-Milford	(548,989.00)			(548,989.00)
254900-0107-00-000-0	CT PET Tax Accrued Expense-Milford	(100,946.00)			(100,946.00)
271500-0107-00-000-0	Due to Related-Milford	(831,717.00)			(831,717.00)
280000-0107-00-000-0	Capital-Milford	1,304,956.00			1,304,956.00
280100-0107-00-000-0	Paid in Capital-Milford	(1,000.00)			(1,000.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
280200-0107-00-000-0	Shareholders Undis Earn-Milford	(1,775,778.00)			(1,775,778.00)
286000-0107-00-000-0	Ptner Drawings-Milford	(360,000.00)			(360,000.00)
295000-0107-00-000-0	Retained Earnings-Milford	(1,304,540.00)			(1,304,540.00)
303005-0107-00-000-0	Hospice Contra Other-Milford	210.00			210.00
303100-0107-00-000-0	Hospice Revenue-Milford	(374,995.00)			(374,995.00)
303700-0107-00-000-0	Hospice C/A-Milford	166,842.00			166,842.00
304100-0107-00-000-0	Hospice Pharmacy-Milford	(1,024.00)			(1,024.00)
304105-0107-00-000-0	Hospice Pharmacy Contra-Milford	1,024.00			1,024.00
304300-0107-00-000-0	Hospice PT-Milford	(280.00)			(280.00)
304305-0107-00-000-0	Hospice PT Contra-Milford	280.00			280.00
304400-0107-00-000-0	Hospice ST-Milford	(4,774.00)			(4,774.00)
304405-0107-00-000-0	Hospice ST Contra-Milford	393.00			393.00
304600-0107-00-000-0	Hospice Lab-Milford	(117.00)			(117.00)
304800-0107-00-000-0	Hospice OT-Milford	(979.00)			(979.00)
304805-0107-00-000-0	Hospice OT Contra-Milford	979.00			979.00
305000-0107-00-000-0	Hospice X-Milford	(93.00)			(93.00)
311000-0107-00-000-0	Medicaid Room & Board-Milford	(11,592,560.00)			(11,592,560.00)
311005-0107-00-000-0	Medicaid Room & Board Contra-Milford	5,142,303.00			5,142,303.00
313005-0107-00-000-0	Medicaid Contra Other-Milford	804.00			804.00
314100-0107-00-000-0	Medicaid Pharmacy-Milford	(16,937.00)			(16,937.00)
314105-0107-00-000-0	Medicaid Pharmacy Contra-Milford	16,937.00			16,937.00
314300-0107-00-000-0	Medicaid PT-Milford	(23,116.00)			(23,116.00)
314305-0107-00-000-0	Medicaid PT Contra-Milford	23,116.00			23,116.00
314400-0107-00-000-0	Medicaid ST-Milford	(12,349.00)			(12,349.00)
314405-0107-00-000-0	Medicaid ST Contra-Milford	12,349.00			12,349.00
314600-0107-00-000-0	Medicaid Lab-Milford	(449.00)			(449.00)
314800-0107-00-000-0	Medicaid OT-Milford	(35,159.00)			(35,159.00)
314805-0107-00-000-0	Medicaid OT Contra-Milford	35,159.00			35,159.00
315000-0107-00-000-0	Medicaid X-Milford	(355.00)			(355.00)
321000-0107-00-000-0	Medicare Pt A Room & Board-Milford	(3,168,795.00)			(3,168,795.00)
321005-0107-00-000-0	Medicare Pt A R and B Contra-Milford	2,571,799.00			2,571,799.00
321006-0107-00-000-0	Medicare A PT Contra-Milford	(591,613.00)			(591,613.00)
321007-0107-00-000-0	Medicare A OT Contra-Milford	(553,799.00)			(553,799.00)
321008-0107-00-000-0	Medicare A ST Contra-Milford	(239,882.00)			(239,882.00)
321009-0107-00-000-0	Medicare A NTA Contra-Milford	(840,254.00)			(840,254.00)
321010-0107-00-000-0	Medicare A Nsng Comp Contra-Milford	(1,269,426.00)			(1,269,426.00)
323005-0107-00-000-0	Medicare Pt A Contra Other-Milford	63,337.00			63,337.00
324100-0107-00-000-0	Medicare Pt A Pharmacy-Milford	(225,269.00)			(225,269.00)
324105-0107-00-000-0	Medicare Pt A Pharmacy Contra-Milford	268,009.00			268,009.00
324300-0107-00-000-0	Medicare Pt A PT-Milford	(233,170.00)			(233,170.00)
324305-0107-00-000-0	Medicare Pt A PT Contra-Milford	233,170.00			233,170.00
324400-0107-00-000-0	Medicare Pt A ST-Milford	(70,119.00)			(70,119.00)
324405-0107-00-000-0	Medicare Pt A ST Contra-Milford	70,119.00			70,119.00
324500-0107-00-000-0	Medicare Pt A IV Therapy-Milford	(44,043.00)			(44,043.00)
324600-0107-00-000-0	Medicare Pt A Lab-Milford	(49,803.00)			(49,803.00)
324800-0107-00-000-0	Medicare Pt A OT-Milford	(262,968.00)			(262,968.00)
324805-0107-00-000-0	Medicare Pt A OT Contra-Milford	262,968.00			262,968.00
325000-0107-00-000-0	Medicare Pt A X-Milford	(12,230.00)			(12,230.00)
328000-0107-00-000-0	Medicare Pt A Sequestration-Milford	(87.00)			(87.00)
329000-0107-00-000-0	Medicare Pt A Settlement-Milford	(17,494.00)			(17,494.00)
334300-0107-00-000-0	Medicare Pt B PT-Milford	(76,456.00)			(76,456.00)
334305-0107-00-000-0	Medicare Pt B PT Contra-Milford	14,935.00			14,935.00
334400-0107-00-000-0	Medicare Pt B ST-Milford	(10,046.00)			(10,046.00)
334405-0107-00-000-0	Medicare Pt B ST Contra-Milford	118.00			118.00
334800-0107-00-000-0	Medicare Pt B OT-Milford	(91,874.00)			(91,874.00)
334805-0107-00-000-0	Medicare Pt B OT Contra-Milford	17,885.00			17,885.00
335700-0107-00-000-0	Medicare Pt B Flu/Pneumonia-Milford	(395.00)			(395.00)
337305-0107-00-000-0	Mgd Medicare Pt B PT Contra-Milford	3,365.00			3,365.00
338000-0107-00-000-0	Medicare Pt B Prior Period-Milford	(3.00)			(3.00)
341000-0107-00-000-0	Private Room & Board-Milford	(1,479,975.00)			(1,479,975.00)
341005-0107-00-000-0	Private Room & Board Contra-Milford	(12,171.00)			(12,171.00)
344100-0107-00-000-0	Private Pharmacy-Milford	(146.00)			(146.00)
344105-0107-00-000-0	Private Pharmacy Contra-Milford	1,172.00			1,172.00
344300-0107-00-000-0	Private PT-Milford	(209.00)			(209.00)
344400-0107-00-000-0	Private ST-Milford	(191.00)			(191.00)
344800-0107-00-000-0	Private OT-Milford	(239.00)			(239.00)
351000-0107-00-000-0	Comm Ins Room & Board-Milford	(398,685.00)			(398,685.00)

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
351005-0107-00-000-0	Comm Ins Room & Board Contra-Milford	81,800.00			81,800.00
353005-0107-00-000-0	Comm Ins Contra Other-Milford	7,994.00			7,994.00
354100-0107-00-000-0	Comm Ins Pharmacy-Milford	(29,894.00)			(29,894.00)
354105-0107-00-000-0	Comm Ins Pharmacy Contra-Milford	33,712.00			33,712.00
354300-0107-00-000-0	Comm Ins PT-Milford	(33,791.00)			(33,791.00)
354305-0107-00-000-0	Comm Ins PT Contra-Milford	33,410.00			33,410.00
354400-0107-00-000-0	Comm Ins ST-Milford	(11,776.00)			(11,776.00)
354405-0107-00-000-0	Comm Ins ST Contra-Milford	11,776.00			11,776.00
354500-0107-00-000-0	Comm Ins IV Therapy-Milford	(4,021.00)			(4,021.00)
354600-0107-00-000-0	Comm Ins Lab-Milford	(5,900.00)			(5,900.00)
354800-0107-00-000-0	Comm Ins OT-Milford	(43,382.00)			(43,382.00)
354805-0107-00-000-0	Comm Ins OT Contra-Milford	42,956.00			42,956.00
355000-0107-00-000-0	Comm Ins X-Milford	(2,122.00)			(2,122.00)
371000-0107-00-000-0	Mgd Medicare Room and Board-Milford	(2,585,605.00)			(2,585,605.00)
371005-0107-00-000-0	Mgd Medicare Room & Board Contra-Milford	899,257.00			899,257.00
371006-0107-00-000-0	Mgd Medicare PT Contra-Milford	(103,289.00)			(103,289.00)
371007-0107-00-000-0	Mgd Medicare OT Contra-Milford	(96,690.00)			(96,690.00)
371008-0107-00-000-0	Mgd Medicare ST Contra-Milford	(34,727.00)			(34,727.00)
371009-0107-00-000-0	Mgd Medicare NTA Contra-Milford	(136,705.00)			(136,705.00)
371010-0107-00-000-0	Mgd Medicare Nsng Comp Contra-Milford	(187,880.00)			(187,880.00)
373005-0107-00-000-0	Mgd Medicare Contra Other-Milford	52,941.00			52,941.00
374100-0107-00-000-0	Mgd Medicare Pharmacy-Milford	(185,228.00)			(185,228.00)
374105-0107-00-000-0	Mgd Medicare Pharmacy Contra-Milford	231,083.00			231,083.00
374300-0107-00-000-0	Mgd Medicare PT-Milford	(244,194.00)			(244,194.00)
374305-0107-00-000-0	Mgd Medicare PT Contra-Milford	244,194.00			244,194.00
374400-0107-00-000-0	Mgd Medicare ST-Milford	(72,209.00)			(72,209.00)
374405-0107-00-000-0	Mgd Medicare ST Contra-Milford	72,209.00			72,209.00
374500-0107-00-000-0	Mgd Medicare IV Therapy-Milford	(45,854.00)			(45,854.00)
374600-0107-00-000-0	Mgd Medicare Lab-Milford	(37,908.00)			(37,908.00)
374800-0107-00-000-0	Mgd Medicare OT-Milford	(291,500.00)			(291,500.00)
374805-0107-00-000-0	Mgd Medicare OT Contra-Milford	291,500.00			291,500.00
375000-0107-00-000-0	Mgd Medicare X-Milford	(15,033.00)			(15,033.00)
375700-0107-00-000-0	Mgd Medicare Flu/Pneumonia-Milford	(222.00)			(222.00)
378000-0107-00-000-0	Mgd Medicare Prior Period-Milford	(10,953.00)			(10,953.00)
378100-0107-00-000-0	Medicare Mgd Care Pt B PT-Milford	(22,467.00)			(22,467.00)
378105-0107-00-000-0	Medicare Mgd Pt B PT Contra-Milford	15,651.00			15,651.00
378120-0107-00-000-0	Medicare Mgd Care Pt B ST-Milford	(10,141.00)			(10,141.00)
378125-0107-00-000-0	Medicare Mgd Pt B STContra-Milford	3,621.00			3,621.00
378130-0107-00-000-0	Medicare Mgd Care Pt B OT-Milford	(27,791.00)			(27,791.00)
378135-0107-00-000-0	Medicare Mgd Pt B OT Contra-Milford	18,795.00			18,795.00
389010-0107-00-000-0	Patient Revenue Capitation -Milford	(76,070.00)			(76,070.00)
391100-0107-00-000-0	Interest Income-Milford	(1,547.00)			(1,547.00)
391500-0107-00-000-0	Misc. Other Income-Milford	(713,070.00)			(713,070.00)
391900-0107-00-000-0	Long- Term CT PET Tax Income-Milford- - -	(18,457.00)			(18,457.00)
400000-0107-01-073-0	Salary-Milford-Operator-Owner-	24,429.00			24,429.00
400000-0107-03-007-0	Salary-Milford-Administration-Administrative Ass-	123,232.00			123,232.00
400000-0107-03-009-0	Salary-Milford-Administration-Administrator-	183,754.00			183,754.00
400000-0107-04-007-0	Salary-Milford-Fiscal Operations-Administrative -	64,841.00			64,841.00
400000-0107-06-038-0	Salary-Milford-Social service-Dir-	36,768.00			36,768.00
400000-0107-06-096-0	Salary-Milford-Social service-Social Worker-	104,000.00			104,000.00
400000-0107-07-038-0	Salary-Milford-Rec Therapy-Dir-	58,193.00			58,193.00
400000-0107-07-086-0	Salary-Milford-Rec Therapy-Rec Therapist-	39,847.00			39,847.00
400000-0107-08-058-0	Salary-Milford-Maintenance-Maintenance Worker-	42,648.00			42,648.00
400000-0107-08-101-0	Salary-Milford-Maintenance-Supervisor-	63,199.00			63,199.00
400000-0107-09-048-0	Salary-Milford-Housekeeping-Housekeeper-	385,941.00			385,941.00
400000-0107-09-101-0	Salary-Milford-Housekeeping-Supervisor-	56,643.00			56,643.00
400000-0107-10-051-0	Salary-Milford-Laundry-Laundry Aide-	85,441.00			85,441.00
400000-0107-11-011-0	Salary-Milford-Admissions-Admissions Coordinator-	587.00			587.00
400000-0107-11-038-0	Salary-Milford-Admissions-Dir-	165,979.00			165,979.00
400000-0107-13-013-0	Salary-Milford-Dietary-Aide-	267,209.00			267,209.00
400000-0107-13-031-0	Salary-Milford-Dietary-Cook-	158,410.00			158,410.00
400000-0107-13-035-0	Salary-Milford-Dietary-Dietician-	27,486.00			27,486.00
400000-0107-13-101-0	Salary-Milford-Dietary-Supervisor-	75,481.00			75,481.00
400000-0107-14-012-0	Salary-Milford-Nursing Admin-ADNS-	95,496.00			95,496.00
400000-0107-14-028-0	Salary-Milford-Nursing Admin-Clerical-	43,792.00			43,792.00
400000-0107-14-044-0	Salary-Milford-Nursing Admin-DNS-	121,652.00			121,652.00
400000-0107-14-052-0	Salary-Milford-Nursing Admin-LPN-	86,326.00			86,326.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
400000-0107-15-021-0	Salary-Milford-Nursing-CNA-	2,003,509.00			2,003,509.00
400000-0107-15-052-0	Salary-Milford-Nursing-LPN-	1,192,503.00		(72,903.00)	1,119,600.00
400000-0107-15-092-0	Salary-Milford-Nursing-RN-	720,051.00		(179,549.00)	540,502.00
400000-0107-21-040-0	Salary-Milford-Human Resources-Dir of Human Reso-	49,682.00			49,682.00
400050-0107-03-007-0	Salary - PTO-Milford-Administration-Administrati-	(439.00)			(439.00)
400050-0107-04-007-0	Salary - PTO-Milford-Fiscal Operations-Administr-	4,965.00			4,965.00
400050-0107-06-038-0	Salary - PTO-Milford-Social service-Dir-	4,938.00			4,938.00
400050-0107-06-096-0	Salary - PTO-Milford-Social service-Social Worke-	(4,608.00)			(4,608.00)
400050-0107-07-038-0	Salary - PTO-Milford-Rec Therapy-Dir-	(32.00)			(32.00)
400050-0107-07-086-0	Salary - PTO-Milford-Rec Therapy-Rec Therapist-	(2,306.00)			(2,306.00)
400050-0107-08-058-0	Salary - PTO-Milford-Maintenance-Maintenance Wor-	(591.00)			(591.00)
400050-0107-08-101-0	Salary - PTO-Milford-Maintenance-Supervisor-	2,142.00			2,142.00
400050-0107-09-048-0	Salary - PTO-Milford-Housekeeping-Housekeeper-	8,554.00			8,554.00
400050-0107-09-101-0	Salary - PTO-Milford-Housekeeping-Supervisor-	1,951.00			1,951.00
400050-0107-10-051-0	Salary - PTO-Milford-Laundry-Laundry Aide-	(975.00)			(975.00)
400050-0107-11-038-0	Salary - PTO-Milford-Admissions-Dir-	(159.00)			(159.00)
400050-0107-13-013-0	Salary - PTO-Milford-Dietary-Aide-	672.00			672.00
400050-0107-13-031-0	Salary - PTO-Milford-Dietary-Cook-	(1,866.00)			(1,866.00)
400050-0107-13-101-0	Salary - PTO-Milford-Dietary-Supervisor-	198.00			198.00
400050-0107-14-012-0	Salary - PTO-Milford-Nursing Admin-ADNS-	(832.00)			(832.00)
400050-0107-14-028-0	Salary - PTO-Milford-Nursing Admin-Clerical-	(923.00)			(923.00)
400050-0107-14-044-0	Salary - PTO-Milford-Nursing Admin-DNS-	(7,140.00)			(7,140.00)
400050-0107-14-052-0	Salary - PTO-Milford-Nursing Admin-LPN-	707.00			707.00
400050-0107-15-021-0	Salary - PTO-Milford-Nursing-CNA-	21,371.00			21,371.00
400050-0107-15-052-0	Salary - PTO-Milford-Nursing-LPN-	2,568.00			2,568.00
400050-0107-15-092-0	Salary - PTO-Milford-Nursing-RN-	5,370.00			5,370.00
400050-0107-21-040-0	Salary - PTO-Milford-Human Resources-Dir of Huma-	3,999.00			3,999.00
401000-0107-29-000-0	FICA-Milford-Emp Benefits- -	459,914.00			459,914.00
401100-0107-29-000-0	FUI-Milford-Emp Benefits- -	7,218.00			7,218.00
401200-0107-29-000-0	SUI-Milford-Emp Benefits- -	69,592.00			69,592.00
401300-0107-29-000-0	Health Ins-Milford-Emp Benefits- -	796,804.00			796,804.00
401400-0107-29-000-0	Workers Compensation-Milford-Emp Benefits- -	291,527.00			291,527.00
401450-0107-29-000-0	Workers Comp Retro Exp-Milford-Emp Benefits- -	15,841.00			15,841.00
401700-0107-29-000-0	Pension-Milford-Emp Benefits- -	80,799.00			80,799.00
410000-0107-03-000-0	Supplies-Milford-Administration	367.00			367.00
410000-0107-04-000-0	Supplies-Milford-Fiscal Operations	17,776.00			17,776.00
410000-0107-07-000-0	Supplies-Milford-Rec Therapy	2,511.00			2,511.00
410000-0107-08-000-0	Supplies-Milford-Maintenance	24,529.00			24,529.00
410000-0107-09-000-0	Supplies-Milford-Housekeeping	8,087.00			8,087.00
410000-0107-10-000-0	Supplies-Milford-Laundry	7,379.00			7,379.00
410000-0107-12-000-0	Supplies-Milford-Security	692.00			692.00
410000-0107-13-000-0	Supplies-Milford-Dietary	32,739.00			32,739.00
410000-0107-15-000-0	Supplies-Milford-Nursing	121,292.00			121,292.00
410000-0107-18-000-0	Supplies-Milford-Marketing	1,945.00			1,945.00
410000-0107-24-000-0	Supplies-Milford-Respiratory	469.00			469.00
410019-0107-04-000-0	Supplies COVID-Milford-Fiscal Operations	94.00			94.00
410019-0107-07-000-0	Supplies COVID-Milford-Rec Therapy	512.00			512.00
410019-0107-08-000-0	Supplies COVID-Milford-Maintenance	165.00			165.00
410019-0107-09-000-0	Supplies COVID-Milford-Housekeeping	4,693.00			4,693.00
410019-0107-13-000-0	Supplies COVID-Milford-Dietary	97.00			97.00
410019-0107-15-000-0	Supplies COVID-Milford-Nursing	78,390.00			78,390.00
411200-0107-23-000-0	Drugs Medicare Pt A-Milford-Rehab Tpy and Anclry	552,983.00			552,983.00
411700-0107-22-000-0	House Drugs (OTC)-Milford-Medical Services- -	18,330.00			18,330.00
412000-0107-13-000-0	Food-Milford-Dietary	273,834.00			273,834.00
412019-0107-13-000-0	Food COVID-Milford-Dietary	135.00			135.00
412100-0107-13-000-0	Food Supplements-Milford-Dietary	23,290.00			23,290.00
413001-0107-23-000-0	Oxygen Non Billable-Milford-Rehab Tpy and Anclry	5,719.00			5,719.00
413500-0107-23-000-0	IV Thy Supplies-Milford-Rehab Tpy and Anclry	6,052.00			6,052.00
414000-0107-10-000-0	Diapers-Milford-Laundry	44,726.00			44,726.00
414100-0107-10-000-0	Linen-Milford-Laundry	6,755.00			6,755.00
420000-0107-03-000-0	Minor Equip-Milford-Administration	3,036.00			3,036.00
420000-0107-08-000-0	Minor Equip-Milford-Maintenance	743.00			743.00
420000-0107-15-000-0	Minor Equip-Milford-Nursing	6,809.00			6,809.00
431000-0107-03-000-0	Consulting Fees-Milford-Administration	150.00			150.00
431000-0107-04-000-0	Consulting Fees-Milford-Fiscal Operations	14,395.00		(14,395.00)	0.00
431000-0107-06-000-0	Consulting Fees-Milford-Social service	1,972.00			1,972.00
431000-0107-15-000-0	Consulting Fees-Milford-Nursing	12,095.00			12,095.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
431010-0107-23-000-0	Pharmacy fees-Milford-Rehab Tpy and Ancnlry- -	14,964.00			14,964.00
432000-0107-03-000-0	Accounting Fees-Milford-Administration	31,030.00			31,030.00
433200-0107-03-000-0	Legal Fees-Milford-Administration	3,519.00			3,519.00
433300-0107-03-000-0	Legal Fees-Milford-Administration	1,110.00			1,110.00
434000-0107-03-000-0	Shared Services-Milford-Administration	470,451.00		14,395.00	484,846.00
435200-0107-03-000-0	IT ServicesAdministration-Milford-Administration	65,738.00			65,738.00
435210-0107-03-000-0	IT Rental-Milford-Administration	39,984.00		(5,933.00)	34,051.00
436000-0107-22-000-0	Medical Director Fees-Milford-Medical Services	57,000.00			57,000.00
436200-0107-22-000-0	Dental Fees-Milford-Medical Services	7,200.00			7,200.00
436300-0107-22-000-0	Physician Fees-Milford-Medical Services- -	20,181.00			20,181.00
437000-0107-23-000-0	PT Fees-Milford-Rehab Tpy and Ancnlry- -	421,231.00			421,231.00
437100-0107-23-000-0	OT Fees-Milford-Rehab Tpy and Ancnlry- -	456,475.00			456,475.00
437200-0107-23-000-0	Speech Fees-Milford-Rehab Tpy and Ancnlry- -	97,202.00			97,202.00
438010-0107-27-000-0	Radiology Fees-Milford-Laboratory	3,713.00			3,713.00
438020-0107-27-000-0	X-Milford-Laboratory	29,413.00			29,413.00
438030-0107-27-000-0	Lab Fees-Milford-Laboratory	100,980.00			100,980.00
440000-0107-00-000-0	Purch Services-Milford-	251.00			251.00
440000-0107-04-000-0	Purch Services-Milford-Fiscal Operations	41,501.00			41,501.00
440000-0107-07-000-0	Purch Services-Milford-Rec Therapy	2,405.00			2,405.00
440000-0107-08-000-0	Purch Services-Milford-Maintenance	90,782.00			90,782.00
440000-0107-12-000-0	Purch Services-Milford-Security	3,079.00			3,079.00
440000-0107-13-000-0	Purch Services-Milford-Dietary	17,734.00			17,734.00
440000-0107-15-000-0	Purch Services-Milford-Nursing	6,644.00			6,644.00
440001-0107-08-000-0	Ground Services-Milford-Maintenance	29,700.00			29,700.00
440010-0107-15-000-0	Purch Services Ambulance-Milford-Nursing	286.00			286.00
440050-0107-07-000-0	Cable Expense-Milford-Rec Therapy	8,756.00			8,756.00
442000-0107-08-000-0	Pest Control-Milford-Maintenance- -	1,659.00			1,659.00
443000-0107-08-000-0	Carting-Milford-Maintenance	32,107.00			32,107.00
452000-0107-03-000-0	Equip Rental-Milford-Administration	24.00			24.00
452000-0107-04-000-0	Equip Rental-Milford-Fiscal Operations	8,029.00			8,029.00
452000-0107-15-000-0	Equip Rental-Milford-Nursing	22,496.00			22,496.00
452000-0107-23-000-0	Equip Rental-Milford-Rehab Tpy and Ancnlry	10,150.00			10,150.00
452000-0107-24-000-0	Equip Rental-Milford-Respiratory	14,468.00			14,468.00
461000-0107-03-000-0	Telephone-Milford-Administration	40,803.00			40,803.00
461100-0107-03-000-0	Telephone - Cell-Milford-Administration	4,711.00			4,711.00
462000-0107-25-000-0	Electric-Milford-Property	98,243.00			98,243.00
463000-0107-25-000-0	Gas-Milford-Property	47,019.00			47,019.00
464000-0107-25-000-0	Sewer-Milford-Property	24,140.00			24,140.00
471000-0107-25-000-0	Rent-Milford-Property	795,276.00			795,276.00
472000-0107-25-000-0	Personal Property Taxes-Milford-Property	11,386.00			11,386.00
472500-0107-25-000-0	Property Insurance-Milford-Property	21,520.00			21,520.00
473000-0107-25-000-0	Real Estate Taxes-Milford-Property	156,058.00			156,058.00
484000-0107-25-000-0	Depe Exp LHI-Milford	79,575.00			79,575.00
486000-0107-25-000-0	Depr Exp MME-Milford	82,100.00			82,100.00
491000-0107-03-000-0	Dues-Milford-Administration	9,839.00			9,839.00
491001-0107-03-000-0	Subscriptions-Milford-Administration	5,395.00			5,395.00
500000-0107-03-000-0	Licenses and Permits-Milford-Administration	1,220.00			1,220.00
501100-0107-18-000-0	Advertising Promotional-Milford-Marketing- -	7,502.00			7,502.00
503100-0107-03-000-0	Interest-Milford-Administration	15,312.00			15,312.00
503130-0107-03-000-0	Interest on Computer Loan-Milford-Administrati	3,712.00			3,712.00
503200-0107-03-000-0	Bank Charges-Milford-Administration	35,338.00			35,338.00
504000-0107-03-000-0	Postage-Milford-Administration	10,746.00			10,746.00
505000-0107-03-000-0	Background Check-Milford-Administration	3,734.00			3,734.00
505000-0107-12-000-0	Background Check-Milford-Security- -	1,702.00			1,702.00
507000-0107-03-000-0	Revenue Assessment-Milford-Administration	576,115.00			576,115.00
508000-0107-03-000-0	Bad Debt Expense-Milford-Administration	327,514.00			327,514.00
508010-0107-03-000-0	Bad Debt Mdcr-Milford-Administration	26,914.00			26,914.00
509000-0107-03-000-0	Seminars-Milford-Administration	189.00			189.00
510000-0107-03-000-0	Liability Ins-Milford-Administration	83,950.00			83,950.00
512000-0107-03-000-0	Umbrella Ins-Milford-Administration	3,646.00			3,646.00
513000-0107-03-000-0	Crime Ins-Milford-Administration	4,606.00			4,606.00
515000-0107-25-000-0	Mortgage Ins-Milford-Property- -	41,530.00			41,530.00
520000-0107-03-000-0	Auto Expense-Milford-Administration	1,213.00			1,213.00
520100-0107-03-000-0	Auto Lease Expense-Milford-Administration	10,308.00			10,308.00
521000-0107-03-000-0	Travel Expense-Milford-Administration	1,056.00			1,056.00
523000-0107-03-000-0	Emp Benefits-Milford-Administration	13,145.00			13,145.00
523019-0107-03-000-0	Employee Benefits Other COVID-Milford-Administrati	494.00			494.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
530000-0107-15-000-0	Pool RNs-Milford-Nursing	11,842.00			11,842.00
531000-0107-15-000-0	Pool LPNs-Milford-Nursing	24,504.00			24,504.00
532000-0107-15-000-0	Pool CNA-Milford-Nursing	7,089.00			7,089.00
541000-0107-03-000-0	Misc. Expense-Milford-Administration -	12,612.00			12,612.00
541050-0107-03-000-0	Prior Period Expense-Milford-Administration	3,163.00			3,163.00
542000-0107-03-000-0	Corporate Tax - State-Milford-Administration - -	135,152.00			135,152.00
560000-0107-18-000-0	Other Direc-Milford-Marketing	245.00			245.00
Marcum 202	MDS Coordinator - RN	0.00		97,258.00	97,258.00
Marcum 203	Staff Development	0.00		56,702.00	56,702.00
Marcum 204	MDS Coordinator - LPN	0.00		72,903.00	72,903.00
Marcum 205	Admin - Equipmetn Rental	0.00		5,933.00	5,933.00
Marcum 206	Infection Control	0.00		25,589.00	25,589.00
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 - Milford 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				
400000-0107-01-073-0	Salary-Milford-Operator-Owner-	24,429.00		0.00	24,429.00
Subtotal [1] Operators/Owners		<u>24,429.00</u>		<u>0.00</u>	<u>24,429.00</u>
Subgroup : [2]	Administrators				
400000-0107-03-009-0	Salary-Milford-Administration-Administrator-	183,754.00		0.00	183,754.00
Subtotal [2] Administrators		<u>183,754.00</u>		<u>0.00</u>	<u>183,754.00</u>
Subgroup : [4]	Other Administrative Salaries				
400000-0107-03-007-0	Salary-Milford-Administration-Administrative Ass-	123,232.00		0.00	123,232.00
400000-0107-04-007-0	Salary-Milford-Fiscal Operations-Administrative -	64,841.00		0.00	64,841.00
400000-0107-21-040-0	Salary-Milford-Human Resources-Dir of Human Reso-	49,682.00		0.00	49,682.00
400050-0107-03-007-0	Salary - PTO-Milford-Administration-Administral-	(439.00)		0.00	(439.00)
400050-0107-04-007-0	Salary - PTO-Milford-Fiscal Operatlions-Administr-	4,965.00		0.00	4,965.00
400050-0107-21-040-0	Salary - PTO-Milford-Human Resources-Dir of Huma-	3,999.00		0.00	3,999.00
Subtotal [4] Other Administrative Salaries		<u>246,280.00</u>		<u>0.00</u>	<u>246,280.00</u>
Subgroup : [5A]	Head Dietitian				
400000-0107-13-035-0	Salary-Milford-Dietary-Dielician-	27,486.00		0.00	27,486.00
Subtotal [5A] Head Dietitian		<u>27,486.00</u>		<u>0.00</u>	<u>27,486.00</u>
Subgroup : [5B]	Food Service Supervisor				
400000-0107-13-101-0	Salary-Milford-Dietary-Supervisor-	75,481.00		0.00	75,481.00
400050-0107-13-101-0	Salary - PTO-Milford-Dietary-Supervisor-	198.00		0.00	198.00
Subtotal [5B] Food Service Supervisor		<u>75,679.00</u>		<u>0.00</u>	<u>75,679.00</u>
Subgroup : [5C]	Dietary Workers				
400000-0107-13-013-0	Salary-Milford-Dietary-Aide-	267,209.00		0.00	267,209.00
400000-0107-13-031-0	Salary-Milford-Dietary-Cook-	158,410.00		0.00	158,410.00
400050-0107-13-013-0	Salary - PTO-Milford-Dietary-Aide-	672.00		0.00	672.00
400050-0107-13-031-0	Salary - PTO-Milford-Dietary-Cook-	(1,866.00)		0.00	(1,866.00)
Subtotal [5C] Dietary Workers		<u>424,425.00</u>		<u>0.00</u>	<u>424,425.00</u>
Subgroup : [6A]	Head Housekeeper				
400000-0107-09-101-0	Salary-Milford-Housekeeping-Supervisor-	56,643.00		0.00	56,643.00
400050-0107-09-101-0	Salary - PTO-Milford-Housekeeping-Supervisor-	1,951.00		0.00	1,951.00
Subtotal [6A] Head Housekeeper		<u>58,594.00</u>		<u>0.00</u>	<u>58,594.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
400000-0107-09-048-0	Salary-Milford-Housekeeping-Housekeeper-	385,941.00		0.00	385,941.00
400050-0107-09-048-0	Salary - PTO-Milford-Housekeeping-Housekeeper-	8,554.00		0.00	8,554.00
Subtotal [6B] Other Housekeeping Workers		<u>394,495.00</u>		<u>0.00</u>	<u>394,495.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
400000-0107-08-101-0	Salary-Milford-Maintenance-Supervisor-	63,199.00		0.00	63,199.00
400050-0107-08-101-0	Salary - PTO-Milford-Maintenance-Supervisor-	2,142.00		0.00	2,142.00
Subtotal [7A] Engineer or Chief of Maintenance		<u>65,341.00</u>		<u>0.00</u>	<u>65,341.00</u>
Subgroup : [7B]	Other Maintenance Workers				
400000-0107-08-058-0	Salary-Milford-Maintenance-Maintenance Worker-	42,648.00		0.00	42,648.00
400050-0107-08-058-0	Salary - PTO-Milford-Maintenance-Maintenance Wor-	(591.00)		0.00	(591.00)
Subtotal [7B] Other Maintenance Workers		<u>42,057.00</u>		<u>0.00</u>	<u>42,057.00</u>
Subgroup : [8B]	Other Laundry Workers				
400000-0107-10-051-0	Salary-Milford-Laundry-Laundry Aide-	85,441.00		0.00	85,441.00
400050-0107-10-051-0	Salary - PTO-Milford-Laundry-Laundry Aide-	(975.00)		0.00	(975.00)
Subtotal [8B] Other Laundry Workers		<u>84,466.00</u>		<u>0.00</u>	<u>84,466.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
400000-0107-14-012-0	Salary-Milford-Nursing Admin-ADNS-	95,496.00		0.00	95,496.00
400000-0107-14-044-0	Salary-Milford-Nursing Admin-DNS-	121,652.00		0.00	121,652.00
400050-0107-14-012-0	Salary - PTO-Milford-Nursing Admin-ADNS-	(832.00)		0.00	(832.00)
400050-0107-14-044-0	Salary - PTO-Milford-Nursing Admin-DNS-	(7,140.00)		0.00	(7,140.00)
Subtotal [12A] Director of Nurses/Assistant Director		<u>209,176.00</u>		<u>0.00</u>	<u>209,176.00</u>
Subgroup : [12B1]	RNs - Direct Care				
400000-0107-15-092-0	Salary-Milford-Nursing-RN-	720,051.00		(179,549.00)	540,502.00
400050-0107-15-092-0	Salary - PTO-Milford-Nursing-RN-	5,370.00	RJE - 1	(179,549.00)	5,370.00
Subtotal [12B1] RNs - Direct Care		<u>725,421.00</u>		<u>(179,549.00)</u>	<u>545,872.00</u>
Subgroup : [12B2]	RNs - Administrative				
400000-0107-14-028-0	Salary-Milford-Nursing Admin-Clerical-	43,792.00		0.00	43,792.00
400050-0107-14-028-0	Salary - PTO-Milford-Nursing Admin-Clerical-	(923.00)		0.00	(923.00)
Marcum 202	MDS Coordinator - RN	0.00		97,258.00	97,258.00
Marcum 203	Staff Development	0.00	RJE - 1	56,702.00	56,702.00
Marcum 206	Infection Control	0.00	RJE - 1	56,702.00	56,702.00
			RJE - 1	25,589.00	25,589.00
Subtotal [12B2] RNs - Administrative		<u>42,869.00</u>		<u>179,549.00</u>	<u>222,418.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
400000-0107-14-052-0	Salary-Milford-Nursing Admin-LPN-	86,326.00		0.00	86,326.00
400000-0107-15-052-0	Salary-Milford-Nursing-LPN-	1,192,503.00		(72,903.00)	1,119,600.00
400050-0107-14-052-0	Salary - PTO-Milford-Nursing Admin-LPN-	707.00	RJE - 1	(72,903.00)	707.00
400050-0107-15-052-0	Salary - PTO-Milford-Nursing-LPN-	2,568.00		0.00	2,568.00
Subtotal [12C1] LPNs - Direct Care		<u>1,282,104.00</u>		<u>(72,903.00)</u>	<u>1,209,201.00</u>

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford 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 : [12C2]	LPNs - Administrative				
Marcum 204	MDS Coordinator - LPN	0.00		72,903.00	72,903.00
			RJE - 1	72,903.00	
Subtotal [12C2] LPNs - Administrative		0.00		72,903.00	72,903.00
Subgroup : [12D]	Aides and Attendants				
400000-0107-15-021-0	Salary-Milford-Nursing-CNA-	2,003,509.00		0.00	2,003,509.00
400050-0107-15-021-0	Salary - PTO-Milford-Nursing-CNA-	21,371.00		0.00	21,371.00
Subtotal [12D] Aides and Attendants		2,024,880.00		0.00	2,024,880.00
Subgroup : [12H]	Recreation Workers				
400000-0107-07-038-0	Salary-Milford-Rec Therapy-Dir-	58,193.00		0.00	58,193.00
400000-0107-07-086-0	Salary-Milford-Rec Therapy-Rec Therapist-	39,847.00		0.00	39,847.00
400050-0107-07-038-0	Salary - PTO-Milford-Rec Therapy-Dir-	(32.00)		0.00	(32.00)
400050-0107-07-086-0	Salary - PTO-Milford-Rec Therapy-Rec Therapist-	(2,306.00)		0.00	(2,306.00)
Subtotal [12H] Recreation Workers		95,702.00		0.00	95,702.00
Subgroup : [12M]	Social Workers/Case Management				
400000-0107-06-038-0	Salary-Milford-Social service-Dir-	36,768.00		0.00	36,768.00
400000-0107-06-096-0	Salary-Milford-Social service-Social Worker-	104,000.00		0.00	104,000.00
400050-0107-06-038-0	Salary - PTO-Milford-Social service-Dir-	4,938.00		0.00	4,938.00
400050-0107-06-096-0	Salary - PTO-Milford-Social service-Social Worker-	(4,608.00)		0.00	(4,608.00)
Subtotal [12M] Social Workers/Case Management		141,098.00		0.00	141,098.00
Subgroup : [12O]	Other				
400000-0107-11-011-0	Salary-Milford-Admissions-Admissions Coordinator-	587.00		0.00	587.00
400000-0107-11-038-0	Salary-Milford-Admissions-Dir-	165,979.00		0.00	165,979.00
400050-0107-11-038-0	Salary - PTO-Milford-Admissions-Dir-	(159.00)		0.00	(159.00)
Subtotal [12O] Other		166,407.00		0.00	166,407.00
Total [10-A] Salaries and Wages		6,314,663.00		0.00	6,314,663.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
436200-0107-22-000-0	Dental Fees-Milford-Medical Services	7,200.00		0.00	7,200.00
Subtotal [2] Dentist		7,200.00		0.00	7,200.00
Subgroup : [3]	Pharmacist				
431010-0107-23-000-0	Pharmacy fees-Milford-Rehab Tpy and Ancnlry -	14,964.00		0.00	14,964.00
Subtotal [3] Pharmacist		14,964.00		0.00	14,964.00
Subgroup : [5A]	PT - Resident Care				
437000-0107-23-000-0	PT Fees-Milford-Rehab Tpy and Ancnlry -	421,231.00		0.00	421,231.00
Subtotal [5A] PT - Resident Care		421,231.00		0.00	421,231.00
Subgroup : [6]	Social Worker				
431000-0107-08-000-0	Consulting Fees-Milford-Social service	1,972.00		0.00	1,972.00
Subtotal [6] Social Worker		1,972.00		0.00	1,972.00
Subgroup : [8A]	Medical Director				
436000-0107-22-000-0	Medical Director Fees-Milford-Medical Services	57,000.00		0.00	57,000.00
Subtotal [8A] Medical Director		57,000.00		0.00	57,000.00
Subgroup : [9A]	ST - Resident Care				
437200-0107-23-000-0	Speech Fees-Milford-Rehab Tpy and Ancnlry -	97,202.00		0.00	97,202.00
Subtotal [9A] ST - Resident Care		97,202.00		0.00	97,202.00
Subgroup : [10A]	OT - Resident Care				
437100-0107-23-000-0	OT Fees-Milford-Rehab Tpy and Ancnlry -	456,475.00		0.00	456,475.00
Subtotal [10A] OT - Resident Care		456,475.00		0.00	456,475.00
Subgroup : [11A1]	RN's - Direct Care				
530000-0107-15-000-0	Pool RNs-Milford-Nursing	11,842.00		0.00	11,842.00
Subtotal [11A1] RN's - Direct Care		11,842.00		0.00	11,842.00
Subgroup : [11B1]	LPN's - Direct Care				
531000-0107-15-000-0	Pool LPNs-Milford-Nursing	24,504.00		0.00	24,504.00
Subtotal [11B1] LPN's - Direct Care		24,504.00		0.00	24,504.00
Subgroup : [11C]	Aides				
532000-0107-15-000-0	Pool CNA-Milford-Nursing	7,089.00		0.00	7,089.00
Subtotal [11C] Aides		7,089.00		0.00	7,089.00
Subgroup : [12]	Other				
431000-0107-15-000-0	Consulting Fees-Milford-Nursing	12,095.00		0.00	12,095.00
Subtotal [12] Other		12,095.00		0.00	12,095.00
Total [13-B] Professional Fees		1,111,574.00		0.00	1,111,574.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
401400-0107-29-000-0	Workers Compensation-Milford-Emp Benefits -	291,527.00		0.00	291,527.00
401450-0107-29-000-0	Workers Comp Retro Exp-Milford-Emp Benefits -	15,841.00		0.00	15,841.00
Subtotal [1A1] Workmen's Compensation		307,368.00		0.00	307,368.00
Subgroup : [1A3]	Unemployment Insurance				
401100-0107-29-000-0	FUI-Milford-Emp Benefits -	7,218.00		0.00	7,218.00
401200-0107-29-000-0	SUI-Milford-Emp Benefits -	69,592.00		0.00	69,592.00
Subtotal [1A3] Unemployment Insurance		76,810.00		0.00	76,810.00
Subgroup : [1A4]	Social Security (FICA)				
401000-0107-29-000-0	FICA-Milford-Emp Benefits -	459,914.00		0.00	459,914.00
Subtotal [1A4] Social Security (FICA)		459,914.00		0.00	459,914.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford 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
Subgroup : [1A5]	Health Insurance:				
401300-0107-29-000-0	Health Ins-Milford-Emp Benefits -	796,804.00		0.00	796,804.00
Subtotal [1A5] Health Insurance		<u>796,804.00</u>		<u>0.00</u>	<u>796,804.00</u>
Subgroup : [1A7]	Pensions				
401700-0107-29-000-0	Pension-Milford-Emp Benefits -	80,799.00		0.00	80,799.00
Subtotal [1A7] Pensions		<u>80,799.00</u>		<u>0.00</u>	<u>80,799.00</u>
Subgroup : [1A9]	Other				
505000-0107-03-000-0	Background Check-Milford-Administration	3,734.00		0.00	3,734.00
505000-0107-12-000-0	Background Check-Milford-Security -	1,702.00		0.00	1,702.00
Subtotal [1A9] Other		<u>5,436.00</u>		<u>0.00</u>	<u>5,436.00</u>
Subgroup : [1C]	Bad Debts				
508000-0107-03-000-0	Bad Debt Expense-Milford-Administration	327,514.00		0.00	327,514.00
508010-0107-03-000-0	Bad Debt Mdcr-Milford-Administration	26,914.00		0.00	26,914.00
Subtotal [1C] Bad Debts		<u>354,428.00</u>		<u>0.00</u>	<u>354,428.00</u>
Subgroup : [1D]	Accounting and Auditing				
432000-0107-03-000-0	Accounting Fees-Milford-Administration	31,030.00		0.00	31,030.00
Subtotal [1D] Accounting and Auditing		<u>31,030.00</u>		<u>0.00</u>	<u>31,030.00</u>
Subgroup : [1E]	Legal				
433200-0107-03-000-0	Legal Fees-Milford-Administration	3,519.00		0.00	3,519.00
433300-0107-03-000-0	Legal Fees-Milford-Administration	1,110.00		0.00	1,110.00
Subtotal [1E] Legal		<u>4,629.00</u>		<u>0.00</u>	<u>4,629.00</u>
Subgroup : [1G]	Office Supplies				
410000-0107-03-000-0	Supplies-Milford-Administration	367.00		0.00	367.00
410000-0107-04-000-0	Supplies-Milford-Fiscal Operations	17,776.00		0.00	17,776.00
410019-0107-04-000-0	Supplies COVID-Milford-Fiscal Operations	94.00		0.00	94.00
420000-0107-03-000-0	Minor Equip-Milford-Administration	3,036.00		0.00	3,036.00
452000-0107-03-000-0	Equip Rental-Milford-Administration	24.00		0.00	24.00
Subtotal [1G] Office Supplies		<u>21,297.00</u>		<u>0.00</u>	<u>21,297.00</u>
Subgroup : [1H1]	Telephone and Telegraph				
461000-0107-03-000-0	Telephone-Milford-Administration	40,803.00		0.00	40,803.00
Subtotal [1H1] Telephone and Telegraph		<u>40,803.00</u>		<u>0.00</u>	<u>40,803.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers				
461100-0107-03-000-0	Telephone - Cell-Milford-Administration	4,711.00		0.00	4,711.00
Subtotal [1H2] Cellular Phones and Beepers		<u>4,711.00</u>		<u>0.00</u>	<u>4,711.00</u>
Subgroup : [1J]	Corporation Business Taxes				
542000-0107-03-000-0	Corporate Tax - Slate-Milford-Administration -	135,152.00		0.00	135,152.00
Subtotal [1J] Corporation Business Taxes		<u>135,152.00</u>		<u>0.00</u>	<u>135,152.00</u>
Subgroup : [1K3]	Resident Day User Fee				
507000-0107-03-000-0	Revenue Assessment-Milford-Administration	576,115.00		0.00	576,115.00
Subtotal [1K3] Resident Day User Fee		<u>576,115.00</u>		<u>0.00</u>	<u>576,115.00</u>
Total [15] Expenditures Other than Salaries		<u>2,895,296.00</u>		<u>0.00</u>	<u>2,895,296.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3]	Gifts to Staff and Residents				
523000-0107-03-000-0	Emp Benefits-Milford-Administration	13,145.00		0.00	13,145.00
Subtotal [3] Gifts to Staff and Residents		<u>13,145.00</u>		<u>0.00</u>	<u>13,145.00</u>
Subgroup : [4]	Employee Travel				
521000-0107-03-000-0	Travel Expense-Milford-Administration	1,056.00		0.00	1,056.00
Subtotal [4] Employee Travel		<u>1,056.00</u>		<u>0.00</u>	<u>1,056.00</u>
Subgroup : [5]	Education Expense				
509000-0107-03-000-0	Seminars-Milford-Administration	189.00		0.00	189.00
Subtotal [5] Education Expense		<u>189.00</u>		<u>0.00</u>	<u>189.00</u>
Subgroup : [6]	Automobile Expense				
520000-0107-03-000-0	Auto Expense-Milford-Administration	1,213.00		0.00	1,213.00
Subtotal [6] Automobile Expense		<u>1,213.00</u>		<u>0.00</u>	<u>1,213.00</u>
Subgroup : [M3]	Advertising Other				
410000-0107-18-000-0	Supplies-Milford-Marketing	1,945.00		0.00	1,945.00
501100-0107-18-000-0	Advertising Promotional-Milford-Marketing -	7,502.00		0.00	7,502.00
560000-0107-18-000-0	Other Direc-Milford-Marketing	245.00		0.00	245.00
Subtotal [M3] Advertising Other		<u>9,692.00</u>		<u>0.00</u>	<u>9,692.00</u>
Subgroup : [M7]	Postage				
504000-0107-03-000-0	Postage-Milford-Administration	10,746.00		0.00	10,746.00
Subtotal [M7] Postage		<u>10,746.00</u>		<u>0.00</u>	<u>10,746.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
491000-0107-03-000-0	Dues-Milford-Administration	9,839.00		0.00	9,839.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>9,839.00</u>		<u>0.00</u>	<u>9,839.00</u>
Subgroup : [M9]	Subscriptions				
491001-0107-03-000-0	Subscriptions-Milford-Administration	5,395.00		0.00	5,395.00
Subtotal [M9] Subscriptions		<u>5,395.00</u>		<u>0.00</u>	<u>5,395.00</u>
Subgroup : [M11]	Services Provided by Contract				
431000-0107-03-000-0	Consulting Fees-Milford-Administration	150.00		0.00	150.00
431000-0107-04-000-0	Consulting Fees-Milford-Fiscal Operations	14,395.00	RJE - 2	(14,395.00)	0.00
435200-0107-03-000-0	IT ServicesAdministration-Milford-Administration	65,738.00		0.00	65,738.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford 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
440000-0107-00-000-0	Purch Services-Milford-	251.00		0.00	251.00
440000-0107-04-000-0	Purch Services-Milford-Fiscal Operations	41,501.00		0.00	41,501.00
440000-0107-12-000-0	Purch Services-Milford-Security	3,079.00		0.00	3,079.00
Marcum 205	Admin - Equipmeln Rental	0.00		5,933.00	5,933.00
			RJE - 4	5,933.00	
				(8,462.00)	
Subtotal [M11] Services Provided by Contract		125,114.00			116,652.00
Subgroup : [M12]	Administrative Management Services				
434000-0107-03-000-0	Shared Services-Milford-Administration	470,451.00		14,395.00	484,846.00
			RJE - 2	14,395.00	
				(14,395.00)	
Subtotal [M12] Administrative Management Services		470,451.00			484,846.00
Subgroup : [M13]	Other				
500000-0107-03-000-0	Licenses and Permits-Milford-Administration	1,220.00		0.00	1,220.00
503200-0107-03-000-0	Bank Charges-Milford-Administration	35,338.00		0.00	35,338.00
541000-0107-03-000-0	Misc. Expense-Milford-Administration -	12,612.00		0.00	12,612.00
541050-0107-03-000-0	Prior Period Expense-Milford-Administration	3,163.00		0.00	3,163.00
Subtotal [M13] Other		52,333.00		0.00	52,333.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		699,173.00		5,933.00	705,106.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
412000-0107-13-000-0	Food-Milford-Dietary	273,834.00		0.00	273,834.00
412019-0107-13-000-0	Food COVID-Milford-Dietary	135.00		0.00	135.00
412100-0107-13-000-0	Food Supplements-Milford-Dietary	23,290.00		0.00	23,290.00
523019-0107-03-000-0	Employee Benefits Other COVID-Milford-Adminstrati	494.00		0.00	494.00
Subtotal [2A1] Raw Food		297,753.00		0.00	297,753.00
Subgroup : [2A2]	Non-Food Supplies				
410000-0107-13-000-0	Supplies-Milford-Dietary	32,739.00		0.00	32,739.00
410019-0107-13-000-0	Supplies COVID-Milford-Dietary	97.00		0.00	97.00
Subtotal [2A2] Non-Food Supplies		32,836.00		0.00	32,836.00
Subgroup : [2B]	Purchased Services				
440000-0107-13-000-0	Purch Services-Milford-Dietary	17,734.00		0.00	17,734.00
Subtotal [2B] Purchased Services		17,734.00		0.00	17,734.00
Total [16] Dietary Basis for Allocation of Costs		348,323.00		0.00	348,323.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
414100-0107-10-000-0	Linen-Milford-Laundry	6,755.00		0.00	6,755.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		6,755.00		0.00	6,755.00
Subgroup : [3C]	Other				
410000-0107-10-000-0	Supplies-Milford-Laundry	7,379.00		0.00	7,379.00
414000-0107-10-000-0	Diapers-Milford-Laundry	44,726.00		0.00	44,726.00
Subtotal [3C] Other		52,105.00		0.00	52,105.00
Total [19] Laundry-Basis for Allocation of Costs		58,660.00		0.00	58,660.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
410000-0107-09-000-0	Supplies-Milford-Housekeeping	8,087.00		0.00	8,087.00
410019-0107-09-000-0	Supplies COVID-Milford-Housekeeping	4,693.00		0.00	4,693.00
Subtotal [4A1] In-House Care Supplies		12,780.00		0.00	12,780.00
Subgroup : [5A2]	Purchased from				
411200-0107-23-000-0	Drugs Medicare PI A-Milford-Rehab Tpy and Ancnry	552,983.00		0.00	552,983.00
Subtotal [5A2] Purchased from		552,983.00		0.00	552,983.00
Subgroup : [5B]	Medicine Cabinet Drugs				
411700-0107-22-000-0	House Drugs (OTC)-Milford-Medical Services -	18,330.00		0.00	18,330.00
Subtotal [5B] Medicine Cabinet Drugs		18,330.00		0.00	18,330.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410000-0107-15-000-0	Supplies-Milford-Nursing	121,292.00		0.00	121,292.00
420000-0107-15-000-0	Minor Equip-Milford-Nursing	6,809.00		0.00	6,809.00
Subtotal [5C] Medical and Therapeutic Supplies		128,101.00		0.00	128,101.00
Subgroup : [5D]	Ambulance/Limousine				
440010-0107-15-000-0	Purch Services Ambulance-Milford-Nursing	286.00		0.00	286.00
Subtotal [5D] Ambulance/Limousine		286.00		0.00	286.00
Subgroup : [5E2]	Oxygen - Other				
413001-0107-23-000-0	Oxygen Non Billable-Milford-Rehab Tpy and Ancnry	5,719.00		0.00	5,719.00
Subtotal [5E2] Oxygen - Other		5,719.00		0.00	5,719.00
Subgroup : [5F]	X-Rays and related radiological				
438010-0107-27-000-0	Radiology Fees-Milford-Laboratory	3,713.00		0.00	3,713.00
438020-0107-27-000-0	X-Milford-Laboratory	29,413.00		0.00	29,413.00
Subtotal [5F] X-Rays and related radiological		33,126.00		0.00	33,126.00
Subgroup : [5H]	Laboratory				
438030-0107-27-000-0	Lab Fees-Milford-Laboratory	100,980.00		0.00	100,980.00
Subtotal [5H] Laboratory		100,980.00		0.00	100,980.00
Subgroup : [5I]	Recreation				
410000-0107-07-000-0	Supplies-Milford-Rec Therapy	2,511.00		0.00	2,511.00
410019-0107-07-000-0	Supplies COVID-Milford-Rec Therapy	512.00		0.00	512.00
440000-0107-07-000-0	Purch Services-Milford-Rec Therapy	2,405.00		0.00	2,405.00
440050-0107-07-000-0	Cable Expense-Milford-Rec Therapy	8,756.00		0.00	8,756.00
Subtotal [5I] Recreation		14,184.00		0.00	14,184.00

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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
Subgroup : [5L]	Other				
410000-0107-24-000-0	Supplies-Milford-Respiratory	469.00		0.00	469.00
410019-0107-15-000-0	Supplies COVID-Milford-Nursing	78,390.00		0.00	78,390.00
413500-0107-23-000-0	IV Thy Supplies-Milford-Rehab Tpy and Ancilly	6,052.00		0.00	6,052.00
436300-0107-22-000-0	Physician Fees-Milford-Medical Services -	20,181.00		0.00	20,181.00
440000-0107-15-000-0	Purch Services-Milford-Nursing	6,644.00		0.00	6,644.00
452000-0107-15-000-0	Equip Rental-Milford-Nursing	22,496.00		0.00	22,496.00
452000-0107-23-000-0	Equip Rental-Milford-Rehab Tpy and Ancilly	10,150.00		0.00	10,150.00
452000-0107-24-000-0	Equip Rental-Milford-Respiratory	14,468.00		0.00	14,468.00
Subtotal [5L] Other		158,850.00		0.00	158,850.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,025,339.00		0.00	1,025,339.00
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0107-25-000-0	Gas-Milford-Property	47,019.00		0.00	47,019.00
Subtotal [6B] Heat		47,019.00		0.00	47,019.00
Subgroup : [6C]	Light & Power				
462000-0107-25-000-0	Electric-Milford-Property	98,243.00		0.00	98,243.00
Subtotal [6C] Light & Power		98,243.00		0.00	98,243.00
Subgroup : [6D]	Water				
464000-0107-25-000-0	Sewer-Milford-Property	24,140.00		0.00	24,140.00
Subtotal [6D] Water		24,140.00		0.00	24,140.00
Subgroup : [6E]	Equipment Lease				
435210-0107-03-000-0	IT Rental-Milford-Administration	39,984.00		(5,933.00)	34,051.00
452000-0107-04-000-0	Equip Rental-Milford-Fiscal Operations	8,029.00	RJE - 4	(5,933.00)	8,029.00
520100-0107-03-000-0	Auto Lease Expense-Milford-Administration	10,308.00		0.00	10,308.00
Subtotal [6E] Equipment Lease		58,321.00		(5,933.00)	52,388.00
Subgroup : [6F]	Other				
410000-0107-08-000-0	Supplies-Milford-Maintenance	24,529.00		0.00	24,529.00
410000-0107-12-000-0	Supplies-Milford-Security	692.00		0.00	692.00
410019-0107-08-000-0	Supplies COVID-Milford-Maintenance	165.00		0.00	165.00
420000-0107-08-000-0	Minor Equip-Milford-Maintenance	743.00		0.00	743.00
440000-0107-08-000-0	Purch Services-Milford-Maintenance	90,782.00		0.00	90,782.00
440001-0107-08-000-0	Ground Services-Milford-Maintenance	29,700.00		0.00	29,700.00
442000-0107-08-000-0	Pest Control-Milford-Maintenance--	1,659.00		0.00	1,659.00
443000-0107-08-000-0	Carting-Milford-Maintenance	32,107.00		0.00	32,107.00
Subtotal [6F] Other		180,377.00		0.00	180,377.00
Subgroup : [7D]	Movable Equipment				
486000-0107-25-000-0	Depr Exp MME-Milford	82,100.00		0.00	82,100.00
Subtotal [7D] Movable Equipment		82,100.00		0.00	82,100.00
Subgroup : [8C]	Leasehold Improvements				
484000-0107-25-000-0	Depe Exp LHI-Milford	79,575.00		0.00	79,575.00
Subtotal [8C] Leasehold Improvements		79,575.00		0.00	79,575.00
Subgroup : [9]	Rental Payments				
471000-0107-25-000-0	Rent-Milford-Property	795,276.00		0.00	795,276.00
Subtotal [9] Rental Payments		795,276.00		0.00	795,276.00
Subgroup : [10B]	Real estate taxes paid by lessor				
473000-0107-25-000-0	Real Estate Taxes-Milford-Property	156,058.00		0.00	156,058.00
Subtotal [10B] Real estate taxes paid by lessor		156,058.00		0.00	156,058.00
Subgroup : [10C]	Personal property taxes				
472000-0107-25-000-0	Personal Property Taxes-Milford-Property	11,386.00		0.00	11,386.00
Subtotal [10C] Personal property taxes		11,386.00		0.00	11,386.00
Total [22] Maintenance and Property		1,532,495.00		(5,933.00)	1,526,562.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
503100-0107-03-000-0	Interest-Milford-Administration	15,312.00		0.00	15,312.00
503130-0107-03-000-0	Interest on Computer Loan-Milford-Administrati	3,712.00		0.00	3,712.00
Subtotal [12D] Other Interest Expense		19,024.00		0.00	19,024.00
Subgroup : [14A]	Insurance on Property				
472500-0107-25-000-0	Property Insurance-Milford-Property	21,520.00		0.00	21,520.00
515000-0107-25-000-0	Mortgage Ins-Milford-Property -	41,530.00		0.00	41,530.00
Subtotal [14A] Insurance on Property		63,050.00		0.00	63,050.00
Subgroup : [14C1]	Umbrella				
512000-0107-03-000-0	Umbrella Ins-Milford-Administration	3,646.00		0.00	3,646.00
Subtotal [14C1] Umbrella		3,646.00		0.00	3,646.00
Subgroup : [14C3]	Other				
510000-0107-03-000-0	Liability Ins-Milford-Administration	83,950.00		0.00	83,950.00
513000-0107-03-000-0	Crime Ins-Milford-Administration	4,606.00		0.00	4,606.00
Subtotal [14C3] Other		88,556.00		0.00	88,556.00
Total [27] Interest and Insurance		174,276.00		0.00	174,276.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
311000-0107-00-000-0	Medicaid Room & Board-Milford	(11,592,560.00)		0.00	(11,592,560.00)
Subtotal [1A] Medicaid Residents (CT only)		(11,592,560.00)		0.00	(11,592,560.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0107-00-000-0	Medicaid Room & Board Contra-Milford	5,142,303.00		0.00	5,142,303.00

Client: *National Health Care Associates, Inc. (CT)*
 Engagement: *Medicaid - Milford 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
313005-0107-00-000-0	Medicaid Contra Other-Milford	804.00		0.00	804.00
Subtotal [1B] Medicaid room and board contractual allowance		5,143,107.00		0.00	5,143,107.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
321000-0107-00-000-0	Medicare Pt A Room & Board-Milford	(3,168,795.00)		0.00	(3,168,795.00)
Subtotal [3A] Medicare Residents (All inclusive)		(3,168,795.00)		0.00	(3,168,795.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0107-00-000-0	Medicare Pt A R and B Contra-Milford	2,571,799.00		0.00	2,571,799.00
323005-0107-00-000-0	Medicare Pt A Contra Other-Milford	63,337.00		0.00	63,337.00
328000-0107-00-000-0	Medicare Pt A Sequestration-Milford	(87.00)		0.00	(87.00)
Subtotal [3B] Medicare room and board contractual allowance		2,635,049.00		0.00	2,635,049.00
Subgroup : [4A]	Private-pay residents and other				
303100-0107-00-000-0	Hospice Revenue-Milford	(374,995.00)		0.00	(374,995.00)
341000-0107-00-000-0	Private Room & Board-Milford	(1,479,975.00)		0.00	(1,479,975.00)
351000-0107-00-000-0	Comm Ins Room & Board-Milford	(398,685.00)		0.00	(398,685.00)
371000-0107-00-000-0	Mgd Medicare Room and Board-Milford	(2,585,605.00)		0.00	(2,585,605.00)
Subtotal [4A] Private-pay residents and other		(4,839,260.00)		0.00	(4,839,260.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303700-0107-00-000-0	Hospice C/A-Milford	166,842.00		0.00	166,842.00
341005-0107-00-000-0	Private Room & Board Contra-Milford	(12,171.00)		0.00	(12,171.00)
351005-0107-00-000-0	Comm Ins Room & Board Contra-Milford	81,800.00		0.00	81,800.00
353005-0107-00-000-0	Comm Ins Contra Other-Milford	7,994.00		0.00	7,994.00
371005-0107-00-000-0	Mgd Medicare Room & Board Contra-Milford	899,257.00		0.00	899,257.00
373005-0107-00-000-0	Mgd Medicare Contra Other-Milford	52,941.00		0.00	52,941.00
Subtotal [4B] Private-pay room and board contractual allowance		1,196,663.00		0.00	1,196,663.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0107-00-000-0	Medicare Pt A Pharmacy-Milford	(225,269.00)		0.00	(225,269.00)
335700-0107-00-000-0	Medicare Pt B Flu/Pneumonia-Milford	(395.00)		0.00	(395.00)
Subtotal [5A] Prescription Drugs - Medicare		(225,664.00)		0.00	(225,664.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0107-00-000-0	Medicare Pt A Pharmacy Contra-Milford	268,009.00		0.00	268,009.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		268,009.00		0.00	268,009.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
314100-0107-00-000-0	Medicaid Pharmacy-Milford	(16,937.00)		0.00	(16,937.00)
344100-0107-00-000-0	Private Pharmacy-Milford	(146.00)		0.00	(146.00)
344105-0107-00-000-0	Private Pharmacy Contra-Milford	1,172.00		0.00	1,172.00
354100-0107-00-000-0	Comm Ins Pharmacy-Milford	(29,894.00)		0.00	(29,894.00)
374100-0107-00-000-0	Mgd Medicare Pharmacy-Milford	(185,228.00)		0.00	(185,228.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(231,033.00)		0.00	(231,033.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
314105-0107-00-000-0	Medicaid Pharmacy Contra-Milford	16,937.00		0.00	16,937.00
354105-0107-00-000-0	Comm Ins Pharmacy Contra-Milford	33,712.00		0.00	33,712.00
374105-0107-00-000-0	Mgd Medicare Pharmacy Contra-Milford	231,083.00		0.00	231,083.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		281,732.00		0.00	281,732.00
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0107-00-000-0	Medicare Pt A PT-Milford	(233,170.00)		0.00	(233,170.00)
334300-0107-00-000-0	Medicare Pt B PT-Milford	(76,456.00)		0.00	(76,456.00)
Subtotal [7A] Physical Therapy - Medicare		(309,626.00)		0.00	(309,626.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321006-0107-00-000-0	Medicare A PT Contra-Milford	(591,613.00)		0.00	(591,613.00)
324305-0107-00-000-0	Medicare Pt A PT Contra-Milford	233,170.00		0.00	233,170.00
334305-0107-00-000-0	Medicare Pt B PT Contra-Milford	14,935.00		0.00	14,935.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(343,508.00)		0.00	(343,508.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304100-0107-00-000-0	Hospice Pharmacy-Milford	(1,024.00)		0.00	(1,024.00)
304300-0107-00-000-0	Hospice PT-Milford	(280.00)		0.00	(280.00)
314300-0107-00-000-0	Medicaid PT-Milford	(23,116.00)		0.00	(23,116.00)
337305-0107-00-000-0	Mgd Medicare Pt B PT Contra-Milford	3,365.00		0.00	3,365.00
344300-0107-00-000-0	Private PT-Milford	(209.00)		0.00	(209.00)
354300-0107-00-000-0	Comm Ins PT-Milford	(33,791.00)		0.00	(33,791.00)
374300-0107-00-000-0	Mgd Medicare PT-Milford	(244,194.00)		0.00	(244,194.00)
378100-0107-00-000-0	Medicare Mgd Care Pt B PT-Milford	(22,467.00)		0.00	(22,467.00)
Subtotal [7C] Physical Therapy - Non-medicare		(321,716.00)		0.00	(321,716.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
304105-0107-00-000-0	Hospice Pharmacy Contra-Milford	1,024.00		0.00	1,024.00
304305-0107-00-000-0	Hospice PT Contra-Milford	280.00		0.00	280.00
314305-0107-00-000-0	Medicaid PT Contra-Milford	23,116.00		0.00	23,116.00
354305-0107-00-000-0	Comm Ins PT Contra-Milford	33,410.00		0.00	33,410.00
371006-0107-00-000-0	Mgd Medicare PT Contra-Milford	(103,289.00)		0.00	(103,289.00)
374305-0107-00-000-0	Mgd Medicare PT Contra-Milford	244,194.00		0.00	244,194.00
378105-0107-00-000-0	Medicare Mgd Pt B PT Contra-Milford	15,651.00		0.00	15,651.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		214,386.00		0.00	214,386.00
Subgroup : [8A]	Speech Therapy - Medicare				
324400-0107-00-000-0	Medicare Pt A ST-Milford	(70,119.00)		0.00	(70,119.00)
334400-0107-00-000-0	Medicare Pt B ST-Milford	(10,046.00)		0.00	(10,046.00)
Subtotal [8A] Speech Therapy - Medicare		(80,165.00)		0.00	(80,165.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
321008-0107-00-000-0	Medicare A ST Contra-Milford	(239,882.00)		0.00	(239,882.00)
324405-0107-00-000-0	Medicare Pt A ST Contra-Milford	70,119.00		0.00	70,119.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford 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
334405-0107-00-000-0	Medicare Pt B ST Contra-Milford	118.00		0.00	118.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(169,645.00)		0.00	(169,645.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
304400-0107-00-000-0	Hospice ST-Milford	(4,774.00)		0.00	(4,774.00)
314400-0107-00-000-0	Medicaid ST-Milford	(12,349.00)		0.00	(12,349.00)
344400-0107-00-000-0	Private ST-Milford	(191.00)		0.00	(191.00)
354400-0107-00-000-0	Comm Ins ST-Milford	(11,776.00)		0.00	(11,776.00)
374400-0107-00-000-0	Mgd Medicare ST-Milford	(72,209.00)		0.00	(72,209.00)
378120-0107-00-000-0	Medicare Mgd Care Pt B ST-Milford	(10,141.00)		0.00	(10,141.00)
Subtotal [8C] Speech Therapy - Non-medicare		(111,440.00)		0.00	(111,440.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
304405-0107-00-000-0	Hospice ST Contra-Milford	393.00		0.00	393.00
314405-0107-00-000-0	Medicaid ST Contra-Milford	12,349.00		0.00	12,349.00
354405-0107-00-000-0	Comm Ins ST Contra-Milford	11,776.00		0.00	11,776.00
371008-0107-00-000-0	Mgd Medicare ST Contra-Milford	(34,727.00)		0.00	(34,727.00)
374405-0107-00-000-0	Mgd Medicare ST Contra-Milford	72,209.00		0.00	72,209.00
378125-0107-00-000-0	Medicare Mgd Pt B STContra-Milford	3,621.00		0.00	3,621.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		66,621.00		0.00	66,621.00
Subgroup : [9A]	Occupational Therapy - Medicare				
324800-0107-00-000-0	Medicare Pt A OT-Milford	(262,968.00)		0.00	(262,968.00)
334800-0107-00-000-0	Medicare Pt B OT-Milford	(91,874.00)		0.00	(91,874.00)
Subtotal [9A] Occupational Therapy - Medicare		(354,842.00)		0.00	(354,842.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
321007-0107-00-000-0	Medicare A OT Contra-Milford	(553,799.00)		0.00	(553,799.00)
324805-0107-00-000-0	Medicare Pt A OT Contra-Milford	262,968.00		0.00	262,968.00
334805-0107-00-000-0	Medicare Pt B OT Contra-Milford	17,885.00		0.00	17,885.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(272,946.00)		0.00	(272,946.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
304800-0107-00-000-0	Hospice OT-Milford	(979.00)		0.00	(979.00)
314800-0107-00-000-0	Medicaid OT-Milford	(35,159.00)		0.00	(35,159.00)
344800-0107-00-000-0	Private OT-Milford	(239.00)		0.00	(239.00)
354800-0107-00-000-0	Comm Ins OT-Milford	(43,382.00)		0.00	(43,382.00)
374800-0107-00-000-0	Mgd Medicare OT-Milford	(291,500.00)		0.00	(291,500.00)
378130-0107-00-000-0	Medicare Mgd Care Pt B OT-Milford	(27,791.00)		0.00	(27,791.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(399,050.00)		0.00	(399,050.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
304805-0107-00-000-0	Hospice OT Contra-Milford	979.00		0.00	979.00
314805-0107-00-000-0	Medicaid OT Contra-Milford	35,159.00		0.00	35,159.00
354805-0107-00-000-0	Comm Ins OT Contra-Milford	42,956.00		0.00	42,956.00
371007-0107-00-000-0	Mgd Medicare OT Contra-Milford	(96,690.00)		0.00	(96,690.00)
374805-0107-00-000-0	Mgd Medicare OT Contra-Milford	291,500.00		0.00	291,500.00
378135-0107-00-000-0	Medicare Mgd Pt B OT Contra-Milford	18,795.00		0.00	18,795.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		292,699.00		0.00	292,699.00
Subgroup : [10A]	Other - Medicare				
321009-0107-00-000-0	Medicare A NTA Contra-Milford	(840,254.00)		0.00	(840,254.00)
321010-0107-00-000-0	Medicare A Nsng Comp Contra-Milford	(1,269,426.00)		0.00	(1,269,426.00)
324500-0107-00-000-0	Medicare Pt A IV Therapy-Milford	(44,043.00)		0.00	(44,043.00)
324600-0107-00-000-0	Medicare Pt A Lab-Milford	(49,803.00)		0.00	(49,803.00)
325000-0107-00-000-0	Medicare Pt A X-Milford	(12,230.00)		0.00	(12,230.00)
338000-0107-00-000-0	Medicare Pt B Prior Period-Milford	(3.00)		0.00	(3.00)
Subtotal [10A] Other - Medicare		(2,215,759.00)		0.00	(2,215,759.00)
Subgroup : [10B]	Other - Non-medicare				
303005-0107-00-000-0	Hospice Contra Other-Milford	210.00		0.00	210.00
304600-0107-00-000-0	Hospice Lab-Milford	(117.00)		0.00	(117.00)
305000-0107-00-000-0	Hospice X-Milford	(93.00)		0.00	(93.00)
314600-0107-00-000-0	Medicaid Lab-Milford	(449.00)		0.00	(449.00)
315000-0107-00-000-0	Medicaid X-Milford	(355.00)		0.00	(355.00)
329000-0107-00-000-0	Medicare Pt A Settlement-Milford	(17,494.00)		0.00	(17,494.00)
354500-0107-00-000-0	Comm Ins IV Therapy-Milford	(4,021.00)		0.00	(4,021.00)
354600-0107-00-000-0	Comm Ins Lab-Milford	(5,900.00)		0.00	(5,900.00)
355000-0107-00-000-0	Comm Ins X-Milford	(2,122.00)		0.00	(2,122.00)
371009-0107-00-000-0	Mgd Medicare NTA Contra-Milford	(136,705.00)		0.00	(136,705.00)
371010-0107-00-000-0	Mgd Medicare Nsng Comp Contra-Milford	(187,880.00)		0.00	(187,880.00)
374500-0107-00-000-0	Mgd Medicare IV Therapy-Milford	(45,854.00)		0.00	(45,854.00)
374600-0107-00-000-0	Mgd Medicare Lab-Milford	(37,908.00)		0.00	(37,908.00)
375000-0107-00-000-0	Mgd Medicare X-Milford	(15,033.00)		0.00	(15,033.00)
375700-0107-00-000-0	Mgd Medicare Flu/Pneumonia-Milford	(222.00)		0.00	(222.00)
378000-0107-00-000-0	Mgd Medicare Prior Period-Milford	(10,953.00)		0.00	(10,953.00)
389010-0107-00-000-0	Patient Revenue Capitation -Milford	(76,070.00)		0.00	(76,070.00)
Subtotal [10B] Other - Non-medicare		(640,966.00)		0.00	(640,966.00)
Subgroup : [15]	Interest Income				
391100-0107-00-000-0	Interest Income-Milford	(1,547.00)		0.00	(1,547.00)
Subtotal [15] Interest Income		(1,547.00)		0.00	(1,547.00)
Subgroup : [18]	Other Revenue				
391500-0107-00-000-0	Misc. Other Income-Milford	(713,070.00)		0.00	(713,070.00)
391900-0107-00-000-0	Long-Term CT PET Tax Income-Milford--	(18,457.00)		0.00	(18,457.00)
Subtotal [18] Other Revenue		(731,527.00)		0.00	(731,527.00)
Total [30] Statement of Revenue		(15,812,783.00)		0.00	(15,812,783.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
101005-0107-00-000-0	Cash Operating-Milford	285,896.00		0.00	285,896.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford 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
		<u>9/30/2021</u>			<u>9/30/2021</u>
102000-0107-00-000-0	Cash - Payroll-Milford	5,801.00		0.00	5,801.00
104020-0107-00-000-0	Cash - Savings 2-Milford	1,603,716.00		0.00	1,603,716.00
105000-0107-00-000-0	Cash - Savings Patients-Milford	51,779.00		0.00	51,779.00
106000-0107-00-000-0	Petty Cash-Milford	2,000.00		0.00	2,000.00
106100-0107-00-000-0	Petty Cash - Resident Funds-Milford	600.00		0.00	600.00
Subtotal [A1] Cash		<u>1,949,792.00</u>		<u>0.00</u>	<u>1,949,792.00</u>
Subgroup : [A2]	Resident Accounts Receivable				
110000-0107-00-000-0	Accounts Receivable-Milford	137,880.00		0.00	137,880.00
111000-0107-00-000-0	A/R Private-Milford	238,082.00		0.00	238,082.00
111200-0107-00-000-0	A/R Comm Ins-Milford	227,007.00		0.00	227,007.00
111300-0107-00-000-0	A/R Hospice-Milford	47,241.00		0.00	47,241.00
111400-0107-00-000-0	A/R Mgd Medicare-Milford	258,328.00		0.00	258,328.00
112000-0107-00-000-0	A/R Medicare Pt A-Milford	392,642.00		0.00	392,642.00
112500-0107-00-000-0	A/R Medicare Pt B-Milford	8,201.00		0.00	8,201.00
113000-0107-00-000-0	A/R Medicaid-Milford	729,826.00		0.00	729,826.00
114000-0107-00-000-0	A/R Patient Picipation-Milford	100,233.00		0.00	100,233.00
116100-0107-00-000-0	Medicare Colns Bad Debt-Milford	17,494.00		0.00	17,494.00
116200-0107-00-000-0	Allowance for Doubtful Accounts-Milford	(523,931.00)		0.00	(523,931.00)
Subtotal [A2] Resident Accounts Receivable		<u>1,633,003.00</u>		<u>0.00</u>	<u>1,633,003.00</u>
Subgroup : [A3]	Other Accounts Receivable				
141600-0107-00-000-0	Due from Related-Milford	2,348,668.00		0.00	2,348,668.00
Subtotal [A3] Other Accounts Receivable		<u>2,348,668.00</u>		<u>0.00</u>	<u>2,348,668.00</u>
Subgroup : [A4]	Inventories				
130000-0107-00-000-0	Inventory-Milford	66,641.00		0.00	66,641.00
Subtotal [A4] Inventories		<u>66,641.00</u>		<u>0.00</u>	<u>66,641.00</u>
Subgroup : [A5]	Prepaid Expenses				
121400-0107-00-000-0	Prepaid Workers Comp-Milford	22,027.00		0.00	22,027.00
122200-0107-00-000-0	Prepaid Gen. Ins-Milford	17,357.00		0.00	17,357.00
129000-0107-00-000-0	Prepaid Expense Other-Milford	144,759.00		0.00	144,759.00
129100-0107-00-000-0	Prepaid Real Estate Taxes-Milford	38,467.00		0.00	38,467.00
129110-0107-00-000-0	Prepaid Personal Property Taxes-Milford	2,639.00		0.00	2,639.00
129200-0107-00-000-0	Prepaid Corp Taxes-Milford	65,701.00		0.00	65,701.00
129300-0107-00-000-0	Prepaid Mgmt Assets-Milford	16,871.00		0.00	16,871.00
Subtotal [A5] Prepaid Expenses		<u>307,821.00</u>		<u>0.00</u>	<u>307,821.00</u>
Subgroup : [A8]	Other Current Assets				
107000-0107-00-000-0	Resident Refunds-Milford	15,420.00		0.00	15,420.00
129900-0107-00-000-0	CT PET Deferred Tax-Milford	64,774.00		0.00	64,774.00
142400-0107-00-000-0	Mortgage Escrow-Milford	253,722.00		0.00	253,722.00
Subtotal [A8] Other Current Assets		<u>333,916.00</u>		<u>0.00</u>	<u>333,916.00</u>
Subgroup : [B4]	Leasehold Improvements				
154000-0107-00-000-0	Lease hold Improvements-Milford	1,723,425.00		0.00	1,723,425.00
154100-0107-00-000-0	Leasehold Improvement Mgmt-Milford	6,197.00		0.00	6,197.00
164000-0107-00-000-0	Accum Depr LHI-Milford	(1,062,079.00)		0.00	(1,062,079.00)
164100-0107-00-000-0	Accum Amort LHI Mgmt-Milford	(6,197.00)		0.00	(6,197.00)
Subtotal [B4] Leasehold Improvements		<u>661,346.00</u>		<u>0.00</u>	<u>661,346.00</u>
Subgroup : [B6]	Movable Equipment				
156000-0107-00-000-0	Major Movable Equip-Milford	1,153,637.00		0.00	1,153,637.00
156100-0107-00-000-0	Moveable Equip Mgmt-Milford	14,172.00		0.00	14,172.00
166000-0107-00-000-0	Accum Depr MME-Milford	(870,199.00)		0.00	(870,199.00)
166100-0107-00-000-0	Accum Dep Moveable Equip Mgmt-Milford	(14,172.00)		0.00	(14,172.00)
Subtotal [B6] Movable Equipment		<u>283,438.00</u>		<u>0.00</u>	<u>283,438.00</u>
Subgroup : [B9]	Other Fixed Assets				
153600-0107-00-000-0	Construction in Prog-Milford	812,836.00		0.00	812,836.00
Subtotal [B9] Other Fixed Assets		<u>812,836.00</u>		<u>0.00</u>	<u>812,836.00</u>
Subgroup : [D1]	Deferred Deposits				
143000-0107-00-000-0	Reserve for Replacement-Milford	1,615,758.00		0.00	1,615,758.00
Subtotal [D1] Deferred Deposits		<u>1,615,758.00</u>		<u>0.00</u>	<u>1,615,758.00</u>
Subgroup : [D3]	Organization Expense				
158000-0107-00-000-0	Organizational Costs-Milford	21,167.00		0.00	21,167.00
168000-0107-00-000-0	Accum Amort Organaz Costs-Milford	(21,167.00)		0.00	(21,167.00)
Subtotal [D3] Organization Expense		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [D7]	Other Assets				
118000-0107-00-000-0	Due From Realty Operations-Milford	32,971.00		0.00	32,971.00
145000-0107-00-000-0	Security Deposits-Milford	11,500.00		0.00	11,500.00
Subtotal [D7] Other Assets		<u>44,471.00</u>		<u>0.00</u>	<u>44,471.00</u>
Total [31-32] Assets		<u>10,067,690.00</u>		<u>0.00</u>	<u>10,067,690.00</u>
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
210000-0107-00-000-0	Accounts Payable-Milford	(1,191,063.00)		0.00	(1,191,063.00)
Subtotal [A1] Trade Accounts Payable		<u>(1,191,063.00)</u>		<u>0.00</u>	<u>(1,191,063.00)</u>
Subgroup : [A2]	Note Payable				
211006-0107-00-000-0	Notes/Loans Payable S/T-Milford	(76,789.00)		0.00	(76,789.00)
Subtotal [A2] Note Payable		<u>(76,789.00)</u>		<u>0.00</u>	<u>(76,789.00)</u>
Subgroup : [A3]	Loans Payable for Equipment				
211401-0107-00-000-0	Equipment Obligation ST 1-Milford	(16,144.00)		0.00	(16,144.00)
Subtotal [A3] Loans Payable for Equipment		<u>(16,144.00)</u>		<u>0.00</u>	<u>(16,144.00)</u>
Subgroup : [A4]	Accrued Payroll				

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Milford 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
250100-0107-00-000-0	Accrued Payroll-Milford	(548,989.00)		0.00	(548,989.00)
Subtotal [A4] Accrued Payroll		(548,989.00)		0.00	(548,989.00)
Subgroup : [A12]	Other Current Liabilities				
220200-0107-00-000-0	Unclaimed ADP checks-Milford	(2,376.00)		0.00	(2,376.00)
226200-0107-00-000-0	Patients Fund-Milford	(51,779.00)		0.00	(51,779.00)
227000-0107-00-000-0	Sec Deposit Private Patient-Milford	(15,033.00)		0.00	(15,033.00)
240000-0107-00-000-0	401K-Milford	7,673.00		0.00	7,673.00
250000-0107-00-000-0	Accrued Expenses-Milford	(269,517.00)		0.00	(269,517.00)
250020-0107-00-000-0	Accrued Pension-Milford	(80,799.00)		0.00	(80,799.00)
250030-0107-00-000-0	Accrued Worker's Comp-Milford	(124,300.00)		0.00	(124,300.00)
254900-0107-00-000-0	CT PET Tax Accrued Expense-Milford	(100,946.00)		0.00	(100,946.00)
Subtotal [A12] Other Current Liabilities		(637,077.00)		0.00	(637,077.00)
Subgroup : [B1]	Loans Payable - Equipment				
211411-0107-00-000-0	Equipment Obligation LT 1-Milford	(43,388.00)		0.00	(43,388.00)
Subtotal [B1] Loans Payable - Equipment		(43,388.00)		0.00	(43,388.00)
Subgroup : [B2]	Mortgages Payable				
211106-0107-00-000-0	Notes/Loans Payable LT-Milford	(382,940.00)		0.00	(382,940.00)
Subtotal [B2] Mortgages Payable		(382,940.00)		0.00	(382,940.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
221400-0107-00-000-0	Due to Realty-Milford	(2,274,490.00)		0.00	(2,274,490.00)
221700-0107-00-000-0	Due to Medicaid-Milford	(120,000.00)		0.00	(120,000.00)
221800-0107-00-000-0	Due to HMS-Milford	(145,947.00)		0.00	(145,947.00)
271500-0107-00-000-0	Due to Related-Milford	(831,717.00)		0.00	(831,717.00)
Subtotal [B3] Loans from Owners or Related Parties		(3,372,154.00)		0.00	(3,372,154.00)
Total [33-34] Liabilities		(6,268,544.00)		0.00	(6,268,544.00)
Group : [35]	Equity				
Subgroup : [B2]	Capital Stock				
280100-0107-00-000-0	Paid in Capital-Milford	(1,000.00)		0.00	(1,000.00)
Subtotal [B2] Capital Stock		(1,000.00)		0.00	(1,000.00)
Subgroup : [B5]	Cumulated Earnings				
280000-0107-00-000-0	Capital-Milford	1,304,956.00		0.00	1,304,956.00
280200-0107-00-000-0	Shareholders Undis Earn-Milford	(1,775,778.00)		0.00	(1,775,778.00)
286000-0107-00-000-0	Prner Drawings-Milford	(360,000.00)		0.00	(360,000.00)
295000-0107-00-000-0	Retained Earnings-Milford	(1,304,540.00)		0.00	(1,304,540.00)
Subtotal [B5] Cumulated Earnings		(2,135,362.00)		0.00	(2,135,362.00)
Total [35] Equity		(2,136,362.00)		0.00	(2,136,362.00)
	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 - Milford 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 J		
To reclass MDS Coordinator and Staff Development salaries into correct line of cost report				
Marcum 202	MDS Coordinator - RN		97,258.00	
Marcum 203	Staff Development		56,702.00	
Marcum 204	MDS Coordinator - LPN		72,903.00	
Marcum 206	Infection Control		25,589.00	
400000-0107-15-052-	Salary-Milford-Nursing-LPN-			72,903.00
400000-0107-15-092-	Salary-Milford-Nursing-RN-			179,549.00
Total			252,452.00	252,452.00
Reclassifying Journal Entries JE # 2		J.01a		
To reclass management fees into correct line of cost report				
134000-0107-03-000-	(Shared Services-Milford-Administration		14,395.00	
131000-0107-04-000-	(Consulting Fees-Milford-Fiscal Operations			14,395.00
Total			14,395.00	14,395.00
Reclassifying Journal Entries JE # 4		D.01 - Tab V		
To reclass Admin equipment rentals into correct line of cost report				
Marcum 205	Admin - Equipmetn Rental		5,933.00	
135210-0107-03-000-	(IT Rental-Milford-Administration			5,933.00
Total			5,933.00	5,933.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/9/2022
 Run Date: 2/9/2022

Provider Name: Milford Health & Rehab
 Provider Number:
 Period Ended: 9/30/21

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: