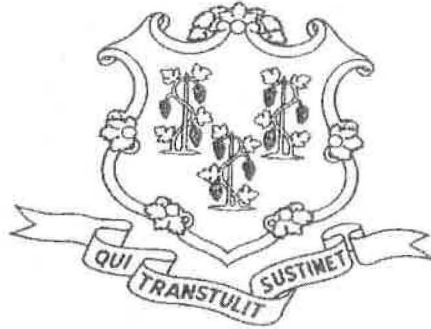


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

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

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

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

**General Information**

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Marlborough Health Care Center, Inc. [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. {a}

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Paul Romano			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	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

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

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-295-9831		Report for Year Ended 9/30/2021		Page 2	of 37
Name of Facility (as shown on license) Marlborough Health Care Center, Inc.			Address (No. & Street, City, State, Zip) 85 Stage Harbor Road, Marlborough, CT 06447		
License Numbers:	CCNH 200RH	RHNS	(Specify)	Medicare Provider No. 07-5384	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent 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					
<b>Administrator</b>					
Name of Administrator Paul Romano			Nursing Home Administrator's License No.:	1651	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/A					



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Marlborough Health Care Center, Inc.	85 Stage Harbor Road, Marlborough, CT 06447	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	181 Wildacre Avenue, Lawrence, NY 11559	Secretary	50	
Names of Stockholders Owning at Least 10% of Shares				
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	President	50	
Marvin Ostreicher	181 Wildacre Avenue, Lawrence, NY 11559	Secretary	50	





**General Information and Questionnaire  
Related Parties\***

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	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	%**				
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / m12	16,895	16,895
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	Pg. 27 / Line 12d	3,588	3,588
Associates 20 E Sunrise Hwy, Valley Stream NY,	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg. 16 / Line m12	459,707	459,707
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST Services/Consulting	Various	536,117	499,467
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	18,776	18,474
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/Rx Consulting	Various	328,943	298,171
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	500,486	500,486
Cambridge Manor	2428 Easton Tpke, Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Bank Fees	Pg. 16 / Line m11	4,741	4,741
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	635,008	635,008

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Related Parties\***

Name of Facility Marlborough Health & Rehab		License No. 200RH		Report for Year Ended 9/30/2021		Page 4a	of 37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
MAPLE VIEW MANOR	856 MAPLE ST ROCKY HILL CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Social Service Consultant	Page 13 / Line 6	4,879	4,879
Millborough Realty	85 Stage Harbor Rd Marlborough CT 06447	<input type="radio"/>	<input checked="" type="radio"/>	0%	Lease of Facility	Page 22 / Line 9	360,000	***360,000
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Fees	Page 16 / Line m13	16,009	16,009
Preferred Professional Services	850 Silas Deane Highway Wethersfield CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Contract RN / LPN / CNAs	Various	221,291	221,291
Regency House Nuring & Rehab	181 East Main Street, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rx Consulting	Page 13 / Line b12o	32,829	32,829

\* Use additional sheets if necessary.

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

\*\*\* N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.                 </div>				
N/A				

### General Information and Questionnaire Leases (Excluding Real Property)

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

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

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Marlborough Health Care Center, I	License No. 200RH	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
N/A				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 185 Asylum st Harford, CT 06103		
Services Provided by This Firm ( <i>describe fully</i> )				
1 Compilation, Preparation of Medicare and Medicaid Cost Reports and YE Tax Services		\$	26,405	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 26,405	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 Rogin Nassau 2 MURTHA CULLINA LLP 3 GOLDMAN GRUDER & WOOD 4 Various 5			Telephone Number 860-256-6300 860-240-6000 203-899-8900 Various	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460 2 185 Asylum Ave Hartford CT 06103 3 200 CONNECTICUT AVENUE NORWALK CT 06854 4 Various 5				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Realty 2020 Tax appeal, Modification to bank loan (Disallowed on Pg 28)		\$	1,879	
2 IDR		\$	1,568	
3 Collections (Disallowed on Pg 28)		\$	19,922	
4 Various Non Allowable Conservatorship Fees (Disallowed on Pg 28)		\$	328	
5		\$		
			Charge for Services Provided	
			\$ 23,697	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

**Schedule of Resident Statistics**

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

**Schedule of Resident Statistics (Cont'd)**

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH			Report for Year Ended 9/30/2021			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
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	12	58		24									
Per Diem Rate													
a. One bed rm.	Various	269.85		525.00									
b. Two bed rms.	Various	269.85		490.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,571	1,571				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								489	489				
C. Other								7,123	7,123				
D. <b>Total Physical Therapy Treatments</b>								9,183	9,183				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								577	577				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								60	60				
C. Other								1,222	1,222				
D. <b>Total Speech Therapy Treatments</b>								1,859	1,859				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,730	1,730				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								468	468				
C. Other								7,506	7,506				
D. <b>Total Occupational Therapy Treatments</b>								9,704	9,704				

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Marlborough Health Care Center, Inc.	200RH	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	25,954	50				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	104,183	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	213,120	9,341				
5. Dietary Service						
a. Head Dietitian	23,190	611				
b. Food Service Supervisor	61,632	2,080				
c. Dietary Workers	357,105	20,229				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	268,838	16,553				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	54,946	1,448				
b. Other Maintenance Workers	70,100	2,908				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	28,536	1,361				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	211,035	3,676				
b. RN						
1. Direct Care	552,073	14,420				
2. Administrative**	189,143	5,821				
c. LPN						
1. Direct Care	913,988	27,869				
2. Administrative**						
d. Aides and Attendants	1,415,079	75,873				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	113,341	5,946				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	55,972	2,522				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	96,339	2,328				
<b>A-13. Total Salary Expenditures</b>	<b>4,754,574</b>	<b>195,116</b>				

\* 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	95,714	2,312				
Respiratory Therapy (Disallowed on Pg 28a)	625	16				
<b>Total</b>	\$ 96,339	2,328	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nurse Consultant / Rehab Consultant (Disallowed on Pg 28a)	\$ 44,607	223				
Physician Fees (Disallowed on Pg 28a)	17,000	31				
<b>Total</b>	\$ 61,607	254	\$ -	-	\$ -	-

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	
Marlborough Health Care Center, Inc.				200RH	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)							
<b>Section I - Operators/Owners</b>										
Marvin J Ostreicher	25,954			Non Discriminatory	Supervises Operations. Deals with DNS	50	A1	See Attached		
<b>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).</b>										

\* 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	
Marlborough Health Care Center, Inc.				200RH	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Robert Guastella (10/1/2020 - 2/28/2021)	76,495			Non Discriminatory	Administrator	880	A2			
Portia Bachman (3/1/2021 - 7/11/2021)				Non Discriminatory	Administrator	760	A2	Bloomfield Health Care Center of CT, LLC, 335 Park Ave Bloomfield, CT	600	158,954
Paul Romano (7/12/2021 - 9/30/2021)	27,688			Non Discriminatory	Administrator	440	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Marlborough Health Care Center, Inc.	200RH	9/30/2021	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	7,985	480				
3. Pharmacist	11,437	76				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	205,704	3,507				
b. Other						
6. Social Worker	4,879	163				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	33				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	90,919	1,590				
b. Other						
10. Occupational Therapist						
a. Resident Care	240,865	4,784				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	27,361	422				
2. Administrative***						
b. LPN						
1. Direct Care	86,712	1,955				
2. Administrative***						
c. Aides	216,304	8,684				
d. Other						
12. Other (Specify)						
See Attached Schedule	61,607	254				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>989,773</b>	<b>21,948</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH		Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
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		
MAPLE VIEW MANOR	Social Worker	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Starling Physicians, 2110 Silas Deane HWY, Rocky Hill CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Services, 850 Silas Deane Hwy Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Companions and Homemakers, 2518 Whitney Ave, Hamden, CT 06518	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Worldwide Staffing, 175 Dwight Rd #202, Longmeadow, MA 01106	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Starling Physicians, 2110 Silas Deane HWY, Rocky Hill CT 06067	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Thomas J Larson MD 78 E Wharf Rd Madison, CT 06443	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 221,613	221,613			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 49,180	49,180			
4. Social Security (F.I.C.A.)	\$ 355,320	355,320			
5. Health Insurance	\$ 500,486	500,486			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 17,057	17,057			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 7,001	7,001			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 281,326	281,326			
<b>d. Accounting and Auditing</b>	\$ 26,405	26,405			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 23,697	23,697			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 26,850	26,850			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 74,329	74,329			
2. Cellular Phones	\$ 1,171	1,171			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$ 24,343	24,343			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 563,672	563,672			
<b>Subtotal</b>	\$ 2,172,450	2,172,450			

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Background Checks	\$ 7,001		
<b>Total</b>	\$ 7,001	\$ -	\$ -

---

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
<b>Total</b>	\$ -	\$ -	\$ -

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

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

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

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

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

## Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

## Schedule of Other Advertising

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

## Schedule of Dues

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

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

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

**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
Marlborough Health Care Center, Inc.	200RH	9/30/2021	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare Associates, Inc.	487,218	Shared Expenses	Page 16 / Line m12

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

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

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

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

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

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

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

All allocations should add to total recorded in 3D.

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

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

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

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

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

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

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

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Supplies-Marlborough-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	\$ 193		
Supplies COVID-Marlborough-Nursing	42,046		
IV Thy Supplies-Marlborough-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	3,871		
Purch Services-Marlborough-Nursing	3,027		
Equip Rental-Marlborough-Nursing (Disallowed on Pg 29a)	21,949		
Equip Rental-Marlborough-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	10,166		
Equip Rental-Marlborough-Respiratory (Disallowed on Pg 29a)	12,431		
<b>Total Other Resident Care</b>	<b>\$ 93,683</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Marlborough Health Care Center, Inc.			License No. 200RH	Report for Year Ended 9/30/2021	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
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	11,561			16	m11
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	102,594			19	3b
Med Apparel	Parkway, Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	31,255			19	3b
Emcore Services	30 Lindeman Drive, Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	34,479			22	6f
MANHATTAN TECH SUPPORT	55 W 39TH ST, NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	28,461			16	m11
All Waste, Inc.	143 Murphy Rd, Hartford, CT 06114	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Disposal	31,644			22	6f
SMART CARE EQUIPMENT SOLUTIONS	19 Candlewood RD Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	12,110			18	2b
GREENSCAPES INC	1340, Woburn MA 01888	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/Snow removal	10,294			22	6f
WB LANDSCAPING CO.	53 Edgerton St, East Hampton CT 06424	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/Snow removal	14,065			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

\*\* Refer to Page 4 for definition of related.

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



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

Name of Facility	License No.	Report for Year Ended			Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 91,270	91,270				
c. Light & Power	\$ 108,367	108,367				
d. Water	\$ 66,140	66,140				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 46,083	46,083				
f. Other ( <i>itemize</i> ) See Attached Schedule	\$ 152,113	152,113				
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 463,973</b>	<b>463,973</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 154	154				
b. Building & Building Improvements	\$ 80,251	80,251				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 45,293	45,293				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 125,698</b>	<b>125,698</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 88,798	88,798				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 88,798</b>	<b>88,798</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 360,000	360,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 99,106	99,106				
c. Personal property taxes	\$ 14,126	14,126				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 687,728</b>	<b>687,728</b>				

\* 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 Marlborough Health Care Center, Inc.			License No. 200RH		Report for Year Ended 9/30/2021			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period			9,235		9,235	462	S/L	Various	154				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>A-4. Subtotal</b>										154			
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			2,006,285		2,006,285	508,698	S/L	Various	80,251				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>B-4. Subtotal</b>										80,251			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>C-4. Subtotal</b>													
		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								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period					Var	Var	1,175,780		1,175,780	1,027,687	S/L	Various	43,005
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)					Var	Var	33,376		33,376		S/L	Various	2,288
<b>D-3. Subtotal</b>													45,293
<b>E. Total Depreciation</b>													125,698

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2020	Desktop	\$ 2,180	5	\$ 436
2/28/2021	Aeroserv hot food unit	4,175	10	278
6/30/2021	Desktop	1,723	5	221
6/30/2021	5000 BTU AC's	1,276	5	84
6/30/2021	Chomrebook	1,649	5	86
6/30/2021	Patient lift	3,431	10	114
6/30/2021	Dell laptop	1,285	5	85
6/30/2021	Dell Laptop	1,257	5	110
6/30/2021	ELOView Control	1,991	3	115
7/31/2021	Electric bed	1,408	12	29
7/31/2021	MX95 Security license	8,083	3	674
9/30/2021	Electric bed	2,729	12	36
9/30/2021	Maxwell Thomas Wardrobe	2,189	5	19
<b>Total additions for Movable Equipment</b>		<b>\$ 33,376</b>		<b>\$ 2,288 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2020	Fire Sprinkler	\$ 5,758	10	\$ 576
1/31/2021	Dry wall/new insulation	4,000	30	100
3/31/2021	Pump	4,618	10	269
5/30/2021	DOM HW Boiler	6,001	10	250
6/30/2021	Annealed insulated glass	1,252	10	42
7/31/2021	Hot water heater	23,515	20	294
8/31/2021	Dishwasher Exhaust	6,996	10	117
<b>Total additions for Leasehold Improvement</b>		<b>\$ 52,139</b>		<b>\$ 1,647 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

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

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NDV
<b>LEASEHOLD IMPROVEMENTS</b>										
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,510,050	70,901	1,940,599	68,617	2,009,216	500,834
<b>2019 Additions</b>										
LI	Carpet	10/31/2018	S/L	10	3,097	310	620	310	930	2,167
LI	Fire Doors	10/31/2018	S/L	8	13,662	1,708	3,416	1,708	5,124	8,538
LI	Well #2	11/30/2018	S/L	25	19,998	800	1,600	800	2,400	17,598
LI	HVAC	12/31/2018	S/L	10	3,039	304	608	304	912	2,127
LI	HVAC	12/31/2018	S/L	10	3,860	386	772	386	1,158	2,702
LI	HVAC	12/31/2018	S/L	10	5,807	581	1,162	581	1,743	4,064
LI	Painting	2/28/2019	S/L	10	2,215	222	444	222	666	1,549
LI	Hot water boiler	3/31/2019	S/L	10	9,875	987	1,974	987	2,961	6,914
LI	Painting	3/31/2019	S/L	5	5,724	1,145	2,290	1,145	3,435	2,289
LI	Painting	4/30/2019	S/L	10	633	63	126	63	189	444
LI	Painting	5/31/2019	S/L	10	5,380	538	1,076	538	1,614	3,766
LI	Telephone System	6/30/2019	S/L	10	5,750	575	1,150	575	1,725	4,025
LI	Painting	6/30/2019	S/L	10	6,013	601	1,202	601	1,803	4,210
LI	Carpet flooring/Wall Bumper	7/31/2019	S/L	10	58,663	5,866	11,732	5,866	17,598	41,065
LI	Painting	8/31/2019	S/L	10	4,249	425	850	425	1,275	2,974
LI	Pump	8/31/2019	S/L	15	12,570	838	1,676	838	2,514	10,056
LI	Storage Tank	8/31/2019	S/L	10	3,506	351	702	351	1,053	2,453
LI	Flood, light fixtures	8/31/2019	S/L	10	3,478	348	696	348	1,044	2,434
<b>2020 Additions</b>										
LI	New Sprinklers	12/31/2019	S/L	10	3,460	346	346	346	692	2,768
LI	New Heater	7/31/2020	S/L	10	7,494	749	749	749	1,498	5,996
LI	Painter	10/31/2019	S/L	10	6,864	686	686	686	1,372	5,492
LI	Painter	11/30/2019	S/L	10	1,961	196	196	196	392	1,569
LI	Painter	1/31/2020	S/L	10	1,683	168	168	168	336	1,347
LI	Radiator	8/31/2020	S/L	25	8,527	341	341	341	682	7,845
<b>2021 Additions</b>										
LI	Fire Sprinkler	10/31/2020	S/L	10	5,758	-	-	576	576	5,182
LI	Dry wall/new insulation	1/31/2021	S/L	30	4,000	-	-	100	100	3,900
LI	Pump	3/31/2021	S/L	10	4,618	-	-	269	269	4,348
LI	DOM HW Boiler	5/30/2021	S/L	10	6,001	-	-	250	250	5,751
LI	Amnealed insulated glass	6/30/2021	S/L	10	1,252	-	-	42	42	1,210
LI	Hot water heater	7/31/2021	S/L	20	23,515	-	-	294	294	23,221
LI	Dislwasler Exlause	8/31/2021	S/L	10	6,996	-	-	117	117	6,879
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>2,759,697</b>	<b>89,435</b>	<b>1,975,191</b>	<b>88,798</b>	<b>2,063,979</b>	<b>695,718</b>
<b>Building Improvements</b>										
Bldg Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,006,285	80,251	508,698	80,251	588,949	1,417,336
<b>TOTAL Building Improvements</b>					<b>2,006,285</b>	<b>80,251</b>	<b>508,698</b>	<b>80,251</b>	<b>588,949</b>	<b>1,417,336</b>
<b>Land Improvements</b>										
NME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	9,235	154	462	154	616	8,619
<b>TOTAL Land Improvements</b>					<b>9,235</b>	<b>154</b>	<b>462</b>	<b>154</b>	<b>616</b>	<b>8,619</b>
<b>MOVABLE EQUIPMENT</b>										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,122,867	39,729	1,017,966	36,287	1,054,253	68,614
<b>2019 Additions</b>										
MME	Electric bed 80"	12/31/2018	S/L	12	2,653	221	442	221	663	1,990
MME	Electric bed	1/31/2019	S/L	15	3,875	258	516	258	774	3,101
MME	Bedside cabinet	1/31/2019	S/L	12	5,339	445	890	445	1,335	4,004
MME	AED Garment with Elect	2/28/2019	S/L	5	2,935	587	1,174	587	1,761	1,174
MME	Drawer chest	2/28/2019	S/L	10	1,990	199	398	199	597	1,393
MME	Lift Gate	7/31/2019	S/L	10	2,549	255	510	255	765	1,784
MME	Digital scale	7/31/2019	S/L	5	1,501	300	600	300	900	601
MME	Head/Foot board	7/31/2019	S/L	10	725	72	144	72	216	509
MME	Electric bed 80"	7/31/2019	S/L	12	3,638	303	606	303	909	2,729
MME	Electric bed 80"	8/31/2019	S/L	12	1,404	117	234	117	351	1,053
MME	Laptop	9/30/2019	S/L	5	1,229	246	492	246	738	491
<b>2020 Additions</b>										
MME	80 electric bed"	11/30/2019	S/L	12	1,214	101	101	101	202	1,012
MME	Heated pellet dispenser	12/31/2019	S/L	5	5,360	1,072	1,072	1,072	2,144	3,216
MME	Electric bed	2/29/2020	S/L	12	2,603	217	217	217	434	2,169
MME	Plate Dispenser	2/29/2020	S/L	5	4,305	861	861	861	1,722	2,583
MME	Commercial dryer	5/31/2020	S/L	10	757	76	76	76	152	605
MME	Ultrasound Scanner	6/30/2020	S/L	7	8,147	1,164	1,164	1,164	2,328	5,819
MME	Electric bed 80"	9/30/2020	S/L	12	1,345	112	112	112	224	1,121
MME	Electric bed 80"	9/30/2020	S/L	12	1,345	112	112	112	224	1,121
<b>2021 Additions</b>										
MME	Desktop	10/31/2020	S/L	5	2,180	-	-	436	436	1,744

Marlborough Health & Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
MME	Acroserv hot food unit	2/28/2021	S/L	10	4,175	-	-	278	278	3,896
MME	Desktop	6/30/2021	S/L	5	1,723	-	-	221	221	1,502
MME	5000 BTU AC's	6/30/2021	S/L	5	1,276	-	-	84	84	1,192
MME	Chouirebook	6/30/2021	S/L	5	1,649	-	-	86	86	1,563
MME	Patient lift	6/30/2021	S/L	10	3,431	-	-	114	114	3,317
MME	Dell laptop	6/30/2021	S/L	5	1,285	-	-	85	85	1,200
MME	Dell Laptop	6/30/2021	S/L	5	1,257	-	-	110	110	1,147
MME	ELView Control	6/30/2021	S/L	3	1,991	-	-	115	115	1,876
MME	Electric bed	7/31/2021	S/L	12	1,408	-	-	29	29	1,379
MME	MX95 Security license	7/31/2021	S/L	3	8,083	-	-	674	674	7,410
MME	Electric bed	9/30/2021	S/L	12	2,729	-	-	36	36	2,692
MME	Maxwell Thomas Wardrobe	9/30/2021	S/L	5	2,189	-	-	19	19	2,170
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,209,156</b>	<b>46,447</b>	<b>1,027,687</b>	<b>45,293</b>	<b>1,072,980</b>	<b>136,176</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>5,984,373</b>	<b>216,287</b>	<b>3,512,028</b>	<b>214,496</b>	<b>3,726,524</b>	<b>2,257,849</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>3,978,088</b>	<b>134,091</b>	<b>3,138,564</b>	<b>134,091</b>	<b>3,138,564</b>	<b>839,524</b>
<b>LESS REALTY ASSETS</b>					<b>(2,006,285)</b>		<b>(508,698)</b>		<b>(588,949)</b>	<b>(1,417,336)</b>
<b>ROUNDING</b>										
<b>VARIANCE</b>					<b>0</b>	<b>82,196</b>	<b>(135,234)</b>	<b>80,405</b>	<b>(989)</b>	<b>989</b>

F/S vs C/R NBV - Page 31, Line B9 (989)  
F/S vs C/R Depreciation - Page 36, Line F1 (80,405)



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

Name of Facility Marlborough Health Care Center, Inc.	License No. 200RH	Report for Year Ended 9/30/2021	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
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 <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage		42,799		
7. Acquisition Cost				
a. Land		186,373		
b. Building		1,480,167		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		05/10/18		
c. Interest Rate for the Cost Year		6.21%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		2,600,000		
f. Principal balance outstanding as of 9/30/21		2,441,674		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
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				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Marlborough Health Care Center, Inc.		200RH	9/30/2021			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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Marlborough Health Care Center, In			200RH	9/30/2021			27	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				\$	17,497	17,497		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	17,497	17,497		
14. Insurance								
a. Insurance on Property (buildings only)				\$	14,927	14,927		
b. Insurance on Automobiles				\$	705	705		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	3,907	3,907		
2. Fire and Extended Coverage				\$				
3. Other (Specify) Liability / Crime Insurance				\$	77,076	77,076		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	96,615	96,615		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	10,906,610	10,906,610		

### D. Adjustments to Statement of Expenditures

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

\* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

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

## Schedule of Fees Adjustments

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

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties-Marlborough-Administration	922		
16	m13	Hotel Expense-Marlborough-Administration	350		
16	m13	Misc. Expense-Marlb-Administration	17,252		
15	Var	Benefits Associated with Marketing Salary	4,605		
15	Var	Benefits Associated with Respiratory Therapy Salary	119		
15	1k1	CT PET Tax	24,343		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 47,591</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

Respiratory Therapist Benefits Disallowance

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

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

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

\*\*\* 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-Marlborough-Rehab Tpy and Ancllry	\$ 193		
20	5l	IV Thy Supplies-Marlborough-Rehab Tpy and Ancllry	3,871		
20	5l	Equip Rental-Marlborough-Rehab Tpy and Ancllry	10,166		
20	5l	Equip Rental-Marlborough-Respiratory	12,431		
20	5i	Cable Television Disallowance (See Attached)	5,499		
20	5c	Nursing Med B Supplies	17,134		
20	5l	Equip Rental-Marlborough-Nursing	21,949		
<b>Total Other Ancillary Costs</b>			<b>\$ 71,243</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 1,204		
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 1,204</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Auto Insurance	\$ 705		
<b>Total Other Property Adjustments</b>			<b>\$ 705</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc Rev	78		
30	IV 8	Medical Records Rev	480		
30	IV 8	Rebates / Refunds	19,229		
30	IV 8	Prior Period Adjustments	25,694		
<b>Total Other Adjustments</b>			\$ 45,481	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

**Pg. 29b**

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

**Tickmark**  
{a}

Ties to page 29a

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents <i>(CT only)</i>	\$ 9,850,230	9,850,230				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,361,296)	(4,361,296)				
2. a. Medicaid <i>(All other states)</i>	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents <i>(all inclusive)</i>	\$ 1,225,080	1,225,080				
b. Medicare Room and Board Contractual Allowance **	\$ (997,844)	(997,844)				
4. a. Private-Pay Residents and Other	\$ 3,500,815	3,500,815				
b. Private-Pay Room and Board Contractual Allowance **	\$ (843,472)	(843,472)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 112,592	112,592				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (120,617)	(120,617)				
c. Prescription Drugs - Non-Medicare	\$ 163,766	163,766				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (172,832)	(172,832)				
2. a. Medical Supplies - Medicare	\$ 3,668	3,668				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (3,668)	(3,668)				
c. Medical Supplies - Non-Medicare	\$ 191	191				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (191)	(191)				
3. a. Physical Therapy - Medicare	\$ 169,046	169,046				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 107,327	107,327				
c. Physical Therapy - Non-Medicare	\$ 198,294	198,294				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (145,135)	(145,135)				
4. a. Speech Therapy - Medicare	\$ 76,753	76,753				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 55,885	55,885				
c. Speech Therapy - Non-Medicare	\$ 87,832	87,832				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (60,710)	(60,710)				
5. a. Occupational Therapy - Medicare	\$ 179,959	179,959				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 79,659	79,659				
c. Occupational Therapy - Non-Medicare	\$ 208,095	208,095				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (158,872)	(158,872)				
6. a. Other <i>(Specify)</i> - Medicare	\$ 893,165	893,165				
b. Other <i>(Specify)</i> - Non-Medicare	\$ 276,659	276,659				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 10,324,379	10,324,379				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income <i>(Specify)</i>	\$ 1,596	1,596				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other <i>(Specify)</i>	\$ 812,144	812,144				
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 813,740	813,740				
<b>VI. Total All Revenue (III +V)</b>	\$ 11,138,119	11,138,119				

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

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

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

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

## Interest Income

## Account

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

## Schedule of Other Revenue

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

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,050,022
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	882,357
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	302,183
4 Inventories			\$	29,469
5. Prepaid Expenses			\$	291,875
a. _____				
b. _____				
c. _____				
d. See Schedule	291,875			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	43,869
Due For Cr Crd Colct-Marlborough	3,378			
CT PET Deferred Tax	40,491			
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,599,775
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	9,235	\$	8,619
	Accum. Depreciation	616	Net	
3. Buildings	*Historical Cost		\$	
	Accum. Depreciation		Net	
4. Leasehold Improvements	*Historical Cost	2,759,697	\$	695,718
	Accum. Depreciation	2,063,979	Net	
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation		Net	
6. Movable Equipment	*Historical Cost	1,209,156	\$	136,176
	Accum. Depreciation	1,072,980	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation		Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	266,354
F/S vs C/R NBV		(989)		
See Schedule	267,343			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	1,106,867

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
31	B9	Construction in Prog-Marlborough	\$ 267,343
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 267,343</b>

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			<b>\$ -</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	3,706,642
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
3. Buildings			*Historical Cost 2,006,285	
Accum. Depreciation 588,949			Net	
			\$	1,417,336
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	1,417,336
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
Accum. Depreciation _____			Net	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	
Security Deposits		15,300	15,300	
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	15,300
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	5,139,278

\* 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
Marlborough Health Care Center, Inc.		200RH	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	463,290
2. Notes Payable ( <i>itemize</i> )				\$	66,256
Notes / Loans Payable ST					66,256
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	15,603
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	15,603		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	373,680
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	489,200
Loans and Exchange-Marlborough		1,530	Accrued Expenses-Marlb	182,573	
Unclaimed ADP checks-Marlborough		5,263	Accrued Pension / Worke	108,192	
Due to Medicaid-Marlborough		108,000	CT PET Tax Accrued Ex	(1,697)	
Patients Fund-Marlborough		85,339	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,408,029</b>

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	1,417,336
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,417,336
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(68,291)
6. Gain or Loss for Period			\$	311,914
	10/1/2020	thru	9/30/2021	
7. Total Net Worth			\$	243,623
<b>C. Total Reserves and Net Worth</b>			\$	1,660,959
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,139,278

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Marlborough Health Care Center, Inc.	200RH	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(68,291)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	11,138,119
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	10,826,205
D. Net Income or Deficit			\$	311,914
E. Balance			\$	243,623
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Total Expenses Per Page 27	\$10,906,610			
F/S vs C/R Depreciation	(80,405)			
Total Expenses Per FS	\$10,826,205			
2. Other ( <i>itemize</i> )				
Prior Period Adjustments				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount		
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>	09/30/21		\$	243,623

### I. Preparer's/Reviewer's Certification

Name of Facility Marlborough Health Care Center, Inc.		License No. 200RH	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
<b>Preparer/Reviewer Certification</b>					
<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. Bavolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps			Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com					

## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Marlborough Health Care Center, Inc. for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Marlborough Health Care Center, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

**MARCUM LLP**

New Haven, CT  
February 10, 2022

# Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

**Facility Name** Marlborough Health Care Center, Inc.

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

Yes No  
  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 - Marlborough 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
100000-0106-00-000-0	Cash-Marlborough	214,085.00			214,085.00
101100-0106-00-000-0	Cash - Operating 1-Marlborough	8,684.00			8,684.00
102000-0106-00-000-0	Cash - Payroll-Marlborough	6,008.00			6,008.00
104000-0106-00-000-0	Cash - Savings-Marlborough	728,870.00			728,870.00
105000-0106-00-000-0	Cash - Savings Patients-Marlborough	85,339.00			85,339.00
106000-0106-00-000-0	Petty Cash-Marlborough	1,000.00			1,000.00
106100-0106-00-000-0	Petty Cash - Resident Funds-Marlborough	600.00			600.00
107000-0106-00-000-0	Resident Refunds-Marlborough	5,436.00			5,436.00
110000-0106-00-000-0	Accounts Receivable-Marlborough	165,219.00			165,219.00
111000-0106-00-000-0	A/R Private-Marlborough	79,125.00			79,125.00
111200-0106-00-000-0	A/R Comm Ins-Marlborough	11,562.00			11,562.00
111300-0106-00-000-0	A/R Hospice-Marlborough	115,419.00			115,419.00
111400-0106-00-000-0	A/R Mgd Medicare-Marlborough	95,948.00			95,948.00
112000-0106-00-000-0	A/R Medicare Pt A-Marlborough	181,877.00			181,877.00
112500-0106-00-000-0	A/R Medicare Pt B-Marlborough	1,848.00			1,848.00
113000-0106-00-000-0	A/R Medicaid-Marlborough	486,869.00			486,869.00
114000-0106-00-000-0	A/R Patient Pticipation-Marlborough	61,590.00			61,590.00
116200-0106-00-000-0	Allowance for Doubtful Accounts-Marlborough	(317,100.00)			(317,100.00)
119000-0106-00-000-0	Due For Cr Crd Colct-Marlborough	3,378.00			3,378.00
121400-0106-00-000-0	Prepaid Workers Comp-Marlborough	16,808.00			16,808.00
122200-0106-00-000-0	Prepaid Gen. Ins-Marlborough	10,522.00			10,522.00
129000-0106-00-000-0	Prepaid Expense Other-Marlborough	127,015.00			127,015.00
129100-0106-00-000-0	Prepaid Real Estate Taxes-Marlborough	69,485.00			69,485.00
129110-0106-00-000-0	Prepaid Personal Property Taxes-Marlborough	11,643.00			11,643.00
129200-0106-00-000-0	Prepaid Corp Taxes-Marlborough	39,579.00			39,579.00
129300-0106-00-000-0	Prepaid Mgmt Assets-Marlborough	16,823.00			16,823.00
129900-0106-00-000-0	CT PET Deferred Tax-Marlborough	40,491.00			40,491.00
130000-0106-00-000-0	Inventory-Marlborough	29,469.00			29,469.00
141600-0106-00-000-0	Due from Related-Marlborough	302,183.00			302,183.00
145000-0106-00-000-0	Security Deposits-Marlborough	15,300.00			15,300.00
153600-0106-00-000-0	Construction in Prog-Marlborough	267,343.00			267,343.00
154000-0106-00-000-0	Lease hold Improvements-Marlborough	2,768,933.00			2,768,933.00
156000-0106-00-000-0	Major Movable Equip-Marlborough	1,209,155.00			1,209,155.00
164000-0106-00-000-0	Accum Depr LHI-Marlborough	(2,067,023.00)			(2,067,023.00)
166000-0106-00-000-0	Accum Depr MME-Marlborough	(1,071,541.00)			(1,071,541.00)
210000-0106-00-000-0	Accounts Payable-Marlborough	(463,290.00)			(463,290.00)
211006-0106-00-000-0	Notes/Loans Payable S/T-Marlborough	(66,256.00)			(66,256.00)
211106-0106-00-000-0	Notes/Loans Payable L/T-Marlborough	(330,415.00)			(330,415.00)
211401-0106-00-000-0	Equipment Obligation ST 1-Marlborough	(15,603.00)			(15,603.00)
211411-0106-00-000-0	Equipment Obligation LT 1-Marlborough	(40,593.00)			(40,593.00)
220000-0106-00-000-0	Loans and Exchange-Marlborough	(1,530.00)			(1,530.00)
220200-0106-00-000-0	Unclaimed ADP checks-Marlborough	(5,263.00)			(5,263.00)
221400-0106-00-000-0	Due to Realty-Marlborough	(264,000.00)			(264,000.00)
221700-0106-00-000-0	Due to Medicaid-Marlborough	(108,000.00)			(108,000.00)
226200-0106-00-000-0	Patients Fund-Marlborough	(85,339.00)			(85,339.00)
250000-0106-00-000-0	Accrued Expenses-Marlborough	(182,573.00)			(182,573.00)
250020-0106-00-000-0	Accrued Pension-Marlborough	(17,058.00)			(17,058.00)
250030-0106-00-000-0	Accrued Worker's Comp-Marlborough	(91,134.00)			(91,134.00)
250100-0106-00-000-0	Accrued Payroll-Marlborough	(373,680.00)			(373,680.00)
254900-0106-00-000-0	CT PET Tax Accrued Expense-Marlborough	1,697.00			1,697.00
271500-0106-00-000-0	Due to Related-Marlborough	(1,369,538.00)			(1,369,538.00)
274000-0106-00-000-0	Due to Other-Marlborough	(65,744.00)			(65,744.00)
280000-0106-00-000-0	Capital-Marlborough	(1,000.00)			(1,000.00)
280200-0106-00-000-0	Shareholders Undis Earn-Marlborough	(841,788.00)			(841,788.00)
295000-0106-00-000-0	Retained Earnings-Marlborough	911,079.00			911,079.00
303005-0106-00-000-0	Hospice Contra Other-Marlborough	75.00			75.00
303100-0106-00-000-0	Hospice Revenue-Marlborough	(1,051,255.00)			(1,051,255.00)
303700-0106-00-000-0	Hospice C/A-Marlborough	456,739.00			456,739.00
304100-0106-00-000-0	Hospice Pharmacy-Marlborough	(255.00)			(255.00)
304105-0106-00-000-0	Hospice Pharmacy Contra-Marlborough	255.00			255.00
304300-0106-00-000-0	Hospice PT-Marlborough	(302.00)			(302.00)
304305-0106-00-000-0	Hospice PT Contra-Marlborough	25.00			25.00
304400-0106-00-000-0	Hospice ST-Marlborough	(95.00)			(95.00)

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

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

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

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

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



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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>				
400000-0106-01-073-0	Salary-Marlb-Operator-Owner-	25,954.00		0.00	25,954.00
<b>Subtotal [1] Operators/Owners</b>		<b>25,954.00</b>		<b>0.00</b>	<b>25,954.00</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>				
400000-0106-03-009-0	Salary-Marlb-Administration-Administrator-	104,183.00		0.00	104,183.00
<b>Subtotal [2] Administrators</b>		<b>104,183.00</b>		<b>0.00</b>	<b>104,183.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
400000-0106-03-007-0	Salary-Marlb-Administration-Administrative Asst-	62,234.00		0.00	62,234.00
400000-0106-04-007-0	Salary-Marlb-Fiscal Operations-Administrative As-	61,942.00		0.00	61,942.00
400000-0106-05-065-0	Salary-Marlb-Medical Records-Medical Records-	22,957.00		0.00	22,957.00
400000-0106-21-040-0	Salary-Marlb-Human Resources-Dir of Human Resour-	63,926.00		0.00	63,926.00
400050-0106-03-007-0	Salary - PTO-Marlb-Administration-Administrative-	647.00		0.00	647.00
400050-0106-04-007-0	Salary - PTO-Marlb-Fiscal Operations-Administrat-	(1,674.00)		0.00	(1,674.00)
400050-0106-21-040-0	Salary - PTO-Marlb-Human Resources-Dir of Human -	3,088.00		0.00	3,088.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>213,120.00</b>		<b>0.00</b>	<b>213,120.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
400000-0106-13-035-0	Salary-Marlb-Dietary-Dietician-	22,967.00		0.00	22,967.00
400050-0106-13-035-0	Salary - PTO-Marlb-Dietary-Dietician-	223.00		0.00	223.00
<b>Subtotal [5A] Head Dietitian</b>		<b>23,190.00</b>		<b>0.00</b>	<b>23,190.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
400000-0106-13-101-0	Salary-Marlb-Dietary-Supervisor-	61,382.00		0.00	61,382.00
400050-0106-13-101-0	Salary - PTO-Marlb-Dietary-Supervisor-	250.00		0.00	250.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>61,632.00</b>		<b>0.00</b>	<b>61,632.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
400000-0106-13-013-0	Salary-Marlb-Dietary-Aide-	213,955.00		0.00	213,955.00
400000-0106-13-031-0	Salary-Marlb-Dietary-Cook-	147,718.00		0.00	147,718.00
400050-0106-13-013-0	Salary - PTO-Marlb-Dietary-Aide-	(3,660.00)		0.00	(3,660.00)
400050-0106-13-031-0	Salary - PTO-Marlb-Dietary-Cook-	(908.00)		0.00	(908.00)
<b>Subtotal [5C] Dietary Workers</b>		<b>357,105.00</b>		<b>0.00</b>	<b>357,105.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
400000-0106-09-048-0	Salary-Marlb-Housekeeping-Housekeeper-	268,411.00		0.00	268,411.00
400050-0106-09-048-0	Salary - PTO-Marlb-Housekeeping-Housekeeper-	427.00		0.00	427.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>268,838.00</b>		<b>0.00</b>	<b>268,838.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
400000-0106-08-101-0	Salary-Marlb-Maintenance-Supervisor-	54,946.00		0.00	54,946.00
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>54,946.00</b>		<b>0.00</b>	<b>54,946.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
400000-0106-08-058-0	Salary-Marlb-Maintenance-Maintenance Worker-	70,091.00		0.00	70,091.00
400050-0106-08-058-0	Salary - PTO-Marlb-Maintenance-Maintenance Worke-	(72.00)		0.00	(72.00)
400050-0106-08-101-0	Salary - PTO-Marlb-Maintenance-Supervisor-	81.00		0.00	81.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>70,100.00</b>		<b>0.00</b>	<b>70,100.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
400000-0106-10-051-0	Salary-Marlb-Laundry-Laundry Aide-	28,367.00		0.00	28,367.00
400050-0106-10-051-0	Salary - PTO-Marlb-Laundry-Laundry Aide-	169.00		0.00	169.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>28,536.00</b>		<b>0.00</b>	<b>28,536.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
400000-0106-14-012-0	Salary-Marlb-Nursing Admin-ADNS-	81,087.00		0.00	81,087.00
400000-0106-14-044-0	Salary-Marlb-Nursing Admin-DNS-	120,024.00		0.00	120,024.00
400050-0106-14-012-0	Salary - PTO-Marlb-Nursing Admin-ADNS-	9,849.00		0.00	9,849.00
400050-0106-14-044-0	Salary - PTO-Marlb-Nursing Admin-DNS-	75.00		0.00	75.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>211,035.00</b>		<b>0.00</b>	<b>211,035.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
400000-0106-15-092-0	Salary-Marlb-Nursing-RN-	712,758.00		(132,024.00)	580,734.00
400050-0106-15-092-0	Salary - PTO-Marlb-Nursing-RN-	(28,861.00)	RJE - 4	(132,024.00)	(28,861.00)
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>684,097.00</b>		<b>(132,024.00)</b>	<b>552,073.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
400000-0106-14-028-0	Salary-Marlb-Nursing Admin-Clerical-	56,608.00		0.00	56,608.00
400050-0106-14-028-0	Salary - PTO-Marlb-Nursing Admin-Clerical-	511.00		0.00	511.00
Marcum 202	MDS Coordinator	0.00	RJE - 4	107,055.00	107,055.00
Marcum 203	Infection Control	0.00	RJE - 4	107,055.00	13,119.00
Marcum 205	Staff Development	0.00	RJE - 4	13,119.00	11,850.00
			RJE - 4	11,850.00	11,850.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>57,119.00</b>		<b>132,024.00</b>	<b>169,143.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
400000-0106-14-052-0	Salary-Marlb-Nursing Admin-LPN-	1,515.00		0.00	1,515.00
400000-0106-15-052-0	Salary-Marlb-Nursing-LPN-	907,684.00		0.00	907,684.00
400050-0106-15-052-0	Salary - PTO-Marlb-Nursing-LPN-	4,789.00		0.00	4,789.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>913,988.00</b>		<b>0.00</b>	<b>913,988.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
400000-0106-15-021-0	Salary-Marlb-Nursing-CNA-	1,428,568.00		0.00	1,428,568.00
400050-0106-15-021-0	Salary - PTO-Marlb-Nursing-CNA-	(13,489.00)		0.00	(13,489.00)
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,415,079.00</b>		<b>0.00</b>	<b>1,415,079.00</b>

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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
400000-0106-07-038-0	Salary-Marib-Rec Therapy-Dir-	53,610.00		0.00	53,610.00
400000-0106-07-086-0	Salary-Marib-Rec Therapy-Rec Therapist-	69,406.00		0.00	69,406.00
400050-0106-07-038-0	Salary - PTO-Marib-Rec Therapy-Dir-	(842.00)		0.00	(842.00)
400050-0106-07-086-0	Salary - PTO-Marib-Rec Therapy-Rec Therapist-	(8,833.00)		0.00	(8,833.00)
<b>Subtotal [12H] Recreation Workers</b>		<b>113,341.00</b>		<b>0.00</b>	<b>113,341.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
400000-0106-06-038-0	Salary-Marib-Social service-Dir-	12,731.00		0.00	12,731.00
400000-0106-06-096-0	Salary-Marib-Social service-Social Worker-	43,558.00		0.00	43,558.00
400050-0106-06-096-0	Salary - PTO-Marib-Social service-Social Worker-	(317.00)		0.00	(317.00)
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>55,972.00</b>		<b>0.00</b>	<b>55,972.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>				
400000-0106-11-038-0	Salary-Marib-Admissions-Dir-	106,931.00		0.00	106,931.00
400000-0106-24-157-0	Salary-Marib-Respiratory - -	625.00		0.00	625.00
400050-0106-11-038-0	Salary - PTO-Marib-Admissions-Dir-	(11,217.00)		0.00	(11,217.00)
<b>Subtotal [12O] Other</b>		<b>96,339.00</b>		<b>0.00</b>	<b>96,339.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>4,754,574.00</b>		<b>0.00</b>	<b>4,754,574.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [2]</b>	<b>Dentist</b>				
436200-0106-22-000-0	Dental Fees-Marlborough-Medical Services	7,985.00		0.00	7,985.00
<b>Subtotal [2] Dentist</b>		<b>7,985.00</b>		<b>0.00</b>	<b>7,985.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
431010-0106-23-000-0	Pharmacy fees-Marib-Rehab Tpy and Ancllry- -	11,437.00		0.00	11,437.00
<b>Subtotal [3] Pharmacist</b>		<b>11,437.00</b>		<b>0.00</b>	<b>11,437.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
437000-0106-23-000-0	PT Fees-Marib-Rehab Tpy and Ancllry- -	205,704.00		0.00	205,704.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>205,704.00</b>		<b>0.00</b>	<b>205,704.00</b>
<b>Subgroup : [6]</b>	<b>Social Worker</b>				
431000-0106-06-000-0	Consulting Fees-Marlborough-Social service	4,879.00		0.00	4,879.00
<b>Subtotal [6] Social Worker</b>		<b>4,879.00</b>		<b>0.00</b>	<b>4,879.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
436000-0106-22-000-0	Medical Director Fees-Marlborough-Medical Services	36,000.00		0.00	36,000.00
<b>Subtotal [8A] Medical Director</b>		<b>36,000.00</b>		<b>0.00</b>	<b>36,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
437200-0106-23-000-0	Speech Fees-Marib-Rehab Tpy and Ancllry- -	90,919.00		0.00	90,919.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>90,919.00</b>		<b>0.00</b>	<b>90,919.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
437100-0106-23-000-0	OT Fees-Marib-Rehab Tpy and Ancllry- -	240,865.00		0.00	240,865.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>240,865.00</b>		<b>0.00</b>	<b>240,865.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
530000-0106-15-000-0	Pool RNs-Marlborough-Nursing	27,361.00		0.00	27,361.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>27,361.00</b>		<b>0.00</b>	<b>27,361.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
531000-0106-15-000-0	Pool LPNs-Marlborough-Nursing	86,712.00		0.00	86,712.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>86,712.00</b>		<b>0.00</b>	<b>86,712.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
532000-0106-15-000-0	Pool CNA-Marlborough-Nursing	216,304.00		0.00	216,304.00
<b>Subtotal [11C] Aides</b>		<b>216,304.00</b>		<b>0.00</b>	<b>216,304.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
431000-0106-15-000-0	Consulting Fees-Marlborough-Nursing	44,607.00		0.00	44,607.00
431000-0106-22-000-0	Consulting Fees-Marlborough-Medical Services	17,000.00		0.00	17,000.00
<b>Subtotal [12] Other</b>		<b>61,607.00</b>		<b>0.00</b>	<b>61,607.00</b>
<b>Total [13-B] Professional Fees</b>		<b>989,773.00</b>		<b>0.00</b>	<b>989,773.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
401400-0106-29-000-0	Workers Compensation-Marib-Emp Benefits- -	221,613.00		0.00	221,613.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>221,613.00</b>		<b>0.00</b>	<b>221,613.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
401100-0106-29-000-0	FUI-Marib-Emp Benefits- -	6,195.00		0.00	6,195.00
401200-0106-29-000-0	SUI-Marib-Emp Benefits- -	42,984.00		0.00	42,984.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>49,180.00</b>		<b>0.00</b>	<b>49,180.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
401000-0106-29-000-0	FICA-Marib-Emp Benefits- -	355,320.00		0.00	355,320.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>355,320.00</b>		<b>0.00</b>	<b>355,320.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
401300-0106-29-000-0	Health Ins-Marib-Emp Benefits--	500,486.00		0.00	500,486.00
<b>Subtotal [1A5] Health Insurance</b>		<b>500,486.00</b>		<b>0.00</b>	<b>500,486.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
401700-0106-29-000-0	Pension-Marib-Emp Benefits- -	17,057.00		0.00	17,057.00
<b>Subtotal [1A7] Pensions</b>		<b>17,057.00</b>		<b>0.00</b>	<b>17,057.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
505000-0106-03-000-0	Background Check-Marlborough-Administration	7,001.00		0.00	7,001.00
<b>Subtotal [1A9] Other</b>		<b>7,001.00</b>		<b>0.00</b>	<b>7,001.00</b>

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 Period Ending: **9/30/2021**  
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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
508000-0106-03-000-0	Bad Debl Expense-Marlborough-Administration	350,358.00		0.00	350,358.00
508010-0106-03-000-0	Bad Debl Mdcr-Marlborough-Administration	(69,032.00)		0.00	(69,032.00)
<b>Subtotal [1C] Bad Debts</b>		<b>281,326.00</b>		<b>0.00</b>	<b>281,326.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
432000-0106-03-000-0	Accounting Fees-Marlborough-Administration	26,405.00		0.00	26,405.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>26,405.00</b>		<b>0.00</b>	<b>26,405.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
433000-0106-03-000-0	Legal Fees-Marlborough-Administration	354.00	RJE - 5	3,093.00	3,447.00
433200-0106-03-000-0	Legal Fees-Marlborough-Administration	19,922.00		0.00	19,922.00
433300-0106-03-000-0	Legal Fees-Marlborough-Administration	328.00		0.00	328.00
<b>Subtotal [1E] Legal</b>		<b>20,604.00</b>		<b>3,093.00</b>	<b>23,697.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
410000-0106-02-000-0	Supplies-Marlborough-Admin Staff	56.00		0.00	56.00
410000-0106-03-000-0	Supplies-Marlborough-Administration	1,052.00		0.00	1,052.00
410000-0106-04-000-0	Supplies-Marlborough-Fiscal Operations	15,143.00		0.00	15,143.00
410000-0106-21-000-0	Supplies-Marlborough-Human Resources	21.00		0.00	21.00
Marcum 206	Admin Equipment Rental	0.00		10,578.00	10,578.00
<b>Subtotal [1G] Office Supplies</b>		<b>16,272.00</b>	RJE - 6	<b>10,578.00</b>	<b>26,850.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
461000-0106-03-000-0	Telephone-Marlborough-Administration	74,329.00		0.00	74,329.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>74,329.00</b>		<b>0.00</b>	<b>74,329.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
461100-0106-03-000-0	Telephone - Cell-Marlborough-Administration	1,171.00		0.00	1,171.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>1,171.00</b>		<b>0.00</b>	<b>1,171.00</b>
<b>Subgroup : [1K1]</b>	<b>Other Taxes - Income</b>				
391900-0106-00-000-0	Long- Term CT PET Tax Income-Marlb- - -	1,274.00		0.00	1,274.00
542900-0106-03-000-0	CT PET Tax Expense-Marlborough-Administration	23,069.00		0.00	23,069.00
<b>Subtotal [1K1] Other Taxes - Income</b>		<b>24,343.00</b>		<b>0.00</b>	<b>24,343.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
507000-0106-03-000-0	Revenue Assessment-Marlborough-Administration	563,672.00		0.00	563,672.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>563,672.00</b>		<b>0.00</b>	<b>563,672.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>2,158,779.00</b>		<b>13,871.00</b>	<b>2,172,450.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>				
402000-0106-03-000-0	Holiday Expense-Marlborough-Administration	250.00		0.00	250.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>250.00</b>		<b>0.00</b>	<b>250.00</b>
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>				
523000-0106-03-000-0	Emp Benefits-Marlborough-Administration	8,914.00		0.00	8,914.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>8,914.00</b>		<b>0.00</b>	<b>8,914.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
521000-0106-03-000-0	Travel Expense-Marlborough-Administration	3,759.00		0.00	3,759.00
<b>Subtotal [4] Employee Travel</b>		<b>3,759.00</b>		<b>0.00</b>	<b>3,759.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
509000-0106-03-000-0	Seminars-Marlborough-Administration	10,660.00		0.00	10,660.00
<b>Subtotal [5] Education Expense</b>		<b>10,660.00</b>		<b>0.00</b>	<b>10,660.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>				
520000-0106-03-000-0	Auto Expense-Marlborough-Administration	34.00		0.00	34.00
<b>Subtotal [6] Automobile Expense</b>		<b>34.00</b>		<b>0.00</b>	<b>34.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
501000-0106-03-000-0	Advertising Employment-Marlborough-Administration	1,300.00		0.00	1,300.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>1,300.00</b>		<b>0.00</b>	<b>1,300.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
410000-0106-18-000-0	Supplies-Marlborough-Marketing	5,232.00		0.00	5,232.00
430000-0106-18-000-0	Fees-Bloomfield-Marlborough-Marketing	175.00		0.00	175.00
501100-0106-03-000-0	Advertising Promotional-Marlborough-Administration	5,257.00		0.00	5,257.00
501100-0106-18-000-0	Advertising Promotional-Marlb-Marketing- -	7,180.00		0.00	7,180.00
<b>Subtotal [M3] Advertising Other</b>		<b>17,844.00</b>		<b>0.00</b>	<b>17,844.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
504000-0106-03-000-0	Postage-Marlborough-Administration	2,551.00		0.00	2,551.00
<b>Subtotal [M7] Postage</b>		<b>2,551.00</b>		<b>0.00</b>	<b>2,551.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>				
491000-0106-03-000-0	Dues-Marlborough-Administration	8,539.00		0.00	8,539.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>8,539.00</b>		<b>0.00</b>	<b>8,539.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>				
491001-0106-03-000-0	Subscriptions-Marlborough-Administration	9,294.00		0.00	9,294.00
<b>Subtotal [M9] Subscriptions</b>		<b>9,294.00</b>		<b>0.00</b>	<b>9,294.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
431000-0106-03-000-0	Consulting Fees-Marlborough-Administration	11,852.00		0.00	11,852.00
431000-0106-04-000-0	Consulting Fees-Marlborough-Fiscal Operations	14,395.00	RJE - 2	(14,395.00)	0.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
435200-0106-03-000-0	IT Services-Administration-Marlborough-Administrat	63,412.00		0.00	63,412.00
436300-0106-22-000-0	Physician Fees-Marlb-Medical Services - -	2,642.00		0.00	2,642.00
440000-0106-03-000-0	Purch Services-Marlborough-Administration	4,149.00		0.00	4,149.00
440000-0106-04-000-0	Purch Services-Marlborough-Fiscal Operations	28,663.00		0.00	28,663.00
440000-0106-12-000-0	Purch Services-Marlborough-Security	1,842.00	RJE - 1	(0.00)	1,842.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>126,955.00</b>		<b>(14,395.00)</b>	<b>112,560.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>				
434000-0106-03-000-0	Shared Services-Marlborough-Administration	472,823.00	RJE - 2	14,395.00	487,218.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>472,823.00</b>		<b>14,395.00</b>	<b>487,218.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>				
500000-0106-03-000-0	Licenses and Permits-Marlborough-Administration	822.00		0.00	822.00
503000-0106-03-000-0	Penalties-Marlborough-Administration	922.00		0.00	922.00
503200-0106-03-000-0	Bank Charges-Marlborough-Administration	36,199.00		0.00	36,199.00
522000-0106-03-000-0	Hotel Expense-Marlborough-Administration	350.00		0.00	350.00
541000-0106-03-000-0	Misc. Expense-Marlb-Administration - -	17,252.00		0.00	17,252.00
<b>Subtotal [M13] Other</b>		<b>55,545.00</b>		<b>0.00</b>	<b>55,545.00</b>
<b>Total [18] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>718,468.00</b>		<b>0.00</b>	<b>718,468.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
412000-0106-13-000-0	Food-Marlborough-Dietary	208,485.00		0.00	208,485.00
412100-0106-13-000-0	Food Supplements-Marlborough-Dietary	14,208.00		0.00	14,208.00
523019-0106-03-000-0	Employee Benefits Other COVID-Marlborough-Administ	4,904.00		0.00	4,904.00
<b>Subtotal [2A1] Raw Food</b>		<b>227,597.00</b>		<b>0.00</b>	<b>227,597.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>				
410000-0106-13-000-0	Supplies-Marlborough-Dietary	27,812.00		0.00	27,812.00
452000-0106-13-000-0	Equip Rental-Marlborough-Dietary	2,288.00		0.00	2,288.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>30,100.00</b>		<b>0.00</b>	<b>30,100.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>				
440000-0106-13-000-0	Purch Services-Marlborough-Dietary	17,204.00		0.00	17,204.00
<b>Subtotal [2B] Purchased Services</b>		<b>17,204.00</b>		<b>0.00</b>	<b>17,204.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>274,901.00</b>		<b>0.00</b>	<b>274,901.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>				
533000-0106-10-000-0	Outside Services-Marlb-Laundry - -	133,849.00		0.00	133,849.00
<b>Subtotal [3B] Purchased Services</b>		<b>133,849.00</b>		<b>0.00</b>	<b>133,849.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>				
410000-0106-10-000-0	Supplies-Marlborough-Laundry	1,009.00		0.00	1,009.00
414000-0106-10-000-0	Diapers-Marlborough-Laundry	28,133.00		0.00	28,133.00
<b>Subtotal [3C] Other</b>		<b>29,142.00</b>		<b>0.00</b>	<b>29,142.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>162,991.00</b>		<b>0.00</b>	<b>162,991.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>				
410000-0106-09-000-0	Supplies-Marlborough-Housekeeping	27,084.00		0.00	27,084.00
410019-0106-09-000-0	Supplies COVID-Marlborough-Housekeeping	1,958.00		0.00	1,958.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>29,042.00</b>		<b>0.00</b>	<b>29,042.00</b>
<b>Subgroup : [5A1]</b>	<b>Own Pharmacy</b>				
411200-0106-23-000-0	Drugs Medicare Pt A-Marlborough-Rehab Tpy and Anc	300,437.00		0.00	300,437.00
<b>Subtotal [5A1] Own Pharmacy</b>		<b>300,437.00</b>		<b>0.00</b>	<b>300,437.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
411700-0106-22-000-0	House Drugs (OTC)-Marlb-Medical Services - -	15,457.00		0.00	15,457.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>15,457.00</b>		<b>0.00</b>	<b>15,457.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>				
410000-0106-15-000-0	Supplies-Marlborough-Nursing	55,591.00		0.00	55,591.00
420000-0106-15-000-0	Minor Equip-Marlborough-Nursing	5,519.00		0.00	5,519.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>61,110.00</b>		<b>0.00</b>	<b>61,110.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>				
440010-0106-15-000-0	Purch Services Ambulance-Marlborough-Nursing	(21,075.00)		0.00	(21,075.00)
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>(21,075.00)</b>		<b>0.00</b>	<b>(21,075.00)</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
413001-0106-23-000-0	Oxygen Non Billable-Marlborough-Rehab Tpy and Anc	8,463.00		0.00	8,463.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>8,463.00</b>		<b>0.00</b>	<b>8,463.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>				
438020-0106-27-000-0	X-Marlborough-Laboratory	18,776.00		0.00	18,776.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>18,776.00</b>		<b>0.00</b>	<b>18,776.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
438030-0106-27-000-0	Lab Fees-Marlborough-Laboratory	35,610.00		0.00	35,610.00
<b>Subtotal [5H] Laboratory</b>		<b>35,610.00</b>		<b>0.00</b>	<b>35,610.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>				
410000-0106-07-000-0	Supplies-Marlborough-Rec Therapy	5,117.00		0.00	5,117.00
410019-0106-07-000-0	Supplies COVID-Marlborough-Rec Therapy	233.00		0.00	233.00
440000-0106-07-000-0	Purch Services-Marlborough-Rec Therapy	11,688.00		0.00	11,688.00
440050-0106-07-000-0	Cable Expense-Marlborough-Rec Therapy	9,099.00		0.00	9,099.00
<b>Subtotal [5I] Recreation</b>		<b>26,137.00</b>		<b>0.00</b>	<b>26,137.00</b>

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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<b>Subgroup : [5L]</b>	<b>Other</b>				
410000-0106-23-000-0	Supplies-Marlborough-Rehab Tpy and Ancdly	193.00		0.00	193.00
410019-0106-15-000-0	Supplies COVID-Marlborough-Nursing	42,046.00		0.00	42,046.00
413500-0106-23-000-0	IV Thy Supplies-Marlborough-Rehab Tpy and Ancdly	3,871.00		0.00	3,871.00
440000-0106-15-000-0	Purch Services-Marlborough-Nursing	3,027.00		0.00	3,027.00
452000-0106-15-000-0	Equip Rental-Marlborough-Nursing	21,949.00		0.00	21,949.00
452000-0106-23-000-0	Equip Rental-Marlborough-Rehab Tpy and Ancdly	10,166.00		0.00	10,166.00
452000-0106-24-000-0	Equip Rental-Marlborough-Respiratory	12,431.00		0.00	12,431.00
<b>Subtotal [5L] Other</b>		<b>93,683.00</b>		<b>0.00</b>	<b>93,683.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>567,540.00</b>		<b>0.00</b>	<b>567,540.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6B]</b>	<b>Heat</b>				
463000-0106-25-000-0	Gas-Marlborough-Property	83,899.00		0.00	83,899.00
465000-0106-25-000-0	Oil-Marlborough-Property	7,371.00		0.00	7,371.00
<b>Subtotal [6B] Heat</b>		<b>91,270.00</b>		<b>0.00</b>	<b>91,270.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
462000-0106-25-000-0	Electric-Marlborough-Property	108,367.00		0.00	108,367.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>108,367.00</b>		<b>0.00</b>	<b>108,367.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
464000-0106-25-000-0	Sewer-Marlborough-Property	66,015.00		0.00	66,015.00
466000-0106-25-000-0	Water-Marlborough-Property	125.00		0.00	125.00
<b>Subtotal [6D] Water</b>		<b>66,140.00</b>		<b>0.00</b>	<b>66,140.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
435210-0106-03-000-0	IT Rental-Marlborough-Administration	49,198.00		(10,578.00)	38,620.00
			RJE - 6	(10,578.00)	
452000-0106-04-000-0	Equip Rental-Marlborough-Fiscal Operations	7,463.00		0.00	7,463.00
			RJE - 1	(0.00)	
<b>Subtotal [6E] Equipment Lease</b>		<b>56,661.00</b>		<b>(10,578.00)</b>	<b>46,083.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
410000-0106-08-000-0	Supplies-Marlborough-Maintenance	15,627.00		0.00	15,627.00
420000-0106-08-000-0	Minor Equip-Marlborough-Maintenance	743.00		0.00	743.00
440000-0106-08-000-0	Purch Services-Marlborough-Maintenance	64,737.00		0.00	64,737.00
440001-0106-08-000-0	Ground Services-Marlborough-Maintenance	24,359.00		0.00	24,359.00
441000-0106-08-000-0	Septic Services-Marlb-Maintenance -	10,002.00		0.00	10,002.00
442000-0106-08-000-0	Pest Control-Marlb-Maintenance -	2,825.00		0.00	2,825.00
443000-0106-08-000-0	Carting-Marlborough-Maintenance	33,820.00		0.00	33,820.00
<b>Subtotal [6F] Other</b>		<b>152,113.00</b>		<b>0.00</b>	<b>152,113.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
486000-0106-25-000-0	Depr Exp MME-Marlborough	45,293.00		0.00	45,293.00
<b>Subtotal [7D] Movable Equipment</b>		<b>45,293.00</b>		<b>0.00</b>	<b>45,293.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>				
484000-0106-25-000-0	Depe Exp LHI-Marlborough	88,798.00		0.00	88,798.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>88,798.00</b>		<b>0.00</b>	<b>88,798.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>				
471000-0106-25-000-0	Rent-Marlborough-Property	360,000.00		0.00	360,000.00
<b>Subtotal [9] Rental Payments</b>		<b>360,000.00</b>		<b>0.00</b>	<b>360,000.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>				
473000-0106-25-000-0	Real Estate Taxes-Marlborough-Property	99,106.00		0.00	99,106.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>99,106.00</b>		<b>0.00</b>	<b>99,106.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>				
472000-0106-25-000-0	Personal Property Taxes-Marlborough-Property	14,126.00		0.00	14,126.00
<b>Subtotal [10C] Personal property taxes</b>		<b>14,126.00</b>		<b>0.00</b>	<b>14,126.00</b>
<b>Total [22] Maintenance and Property</b>		<b>1,081,874.00</b>		<b>(10,578.00)</b>	<b>1,071,296.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>				
503100-0106-03-000-0	Interest-Marlborough-Administration	13,909.00		0.00	13,909.00
503130-0106-03-000-0	Interest on Computer Loan-Marlb-Administration	3,588.00		0.00	3,588.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>17,497.00</b>		<b>0.00</b>	<b>17,497.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>				
472500-0106-25-000-0	Property Insurance-Marlborough-Property	14,927.00		0.00	14,927.00
<b>Subtotal [14A] Insurance on Property</b>		<b>14,927.00</b>		<b>0.00</b>	<b>14,927.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>				
511000-0106-03-000-0	Auto Ins-Marlborough-Administration	705.00		0.00	705.00
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>705.00</b>		<b>0.00</b>	<b>705.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>				
512000-0106-03-000-0	Umbrella Ins-Marlborough-Administration	3,907.00		0.00	3,907.00
<b>Subtotal [14C1] Umbrella</b>		<b>3,907.00</b>		<b>0.00</b>	<b>3,907.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>				
510000-0106-03-000-0	Liability Ins-Marlborough-Administration	75,800.00		0.00	75,800.00
513000-0106-03-000-0	Crime Ins-Marlborough-Administration	1,276.00		0.00	1,276.00
<b>Subtotal [14C3] Other</b>		<b>77,076.00</b>		<b>0.00</b>	<b>77,076.00</b>
<b>Total [27] Interest and Insurance</b>		<b>114,112.00</b>		<b>0.00</b>	<b>114,112.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
311000-0106-00-000-0	Medicaid Room & Board-Marlborough	(9,850,230.00)		0.00	(9,850,230.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(9,850,230.00)</b>		<b>0.00</b>	<b>(9,850,230.00)</b>

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 Workpaper: *A.03 - Grouping Report*

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

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 Engagement: **Medicaid - Marlborough Health & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
378100-0106-00-000-0	Medicare Mgd Care Pl B PT-Marlborough	(28,830.00)		0.00	(28,830.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(198,294.00)</b>		<b>0.00</b>	<b>(198,294.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>					
304105-0106-00-000-0	Hospice Pharmacy Contra-Marlborough	255.00		0.00	255.00
304305-0106-00-000-0	Hospice PT Contra-Marlborough	25.00		0.00	25.00
314305-0106-00-000-0	Medicaid PT Contra-Marlborough	19,137.00		0.00	19,137.00
354305-0106-00-000-0	Comm Ins PT Contra-Marlborough	13,042.00		0.00	13,042.00
371006-0106-00-000-0	Mgd Medicare PT Contra-Marlborough	(38,422.00)		0.00	(38,422.00)
374305-0106-00-000-0	Mgd Medicare PT Contra-Marlborough	137,018.00		0.00	137,018.00
378105-0106-00-000-0	Medicare Mgd Pl B PT Contra-Marlborough	14,080.00		0.00	14,080.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>145,135.00</b>		<b>0.00</b>	<b>145,135.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
324400-0106-00-000-0	Medicare Pl A ST-Marlborough	(55,470.00)		0.00	(55,470.00)
334400-0106-00-000-0	Medicare Pl B ST-Marlborough	(21,283.00)		0.00	(21,283.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(76,753.00)</b>		<b>0.00</b>	<b>(76,753.00)</b>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>					
321008-0106-00-000-0	Medicare A ST Contra-Marlborough	(111,899.00)		0.00	(111,899.00)
324405-0106-00-000-0	Medicare Pl A ST Contra-Marlborough	55,470.00		0.00	55,470.00
334405-0106-00-000-0	Medicare Pl B ST Contra-Marlborough	544.00		0.00	544.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>(55,885.00)</b>		<b>0.00</b>	<b>(55,885.00)</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
304400-0106-00-000-0	Hospice ST-Marlborough	(95.00)		0.00	(95.00)
314400-0106-00-000-0	Medicaid ST-Marlborough	(5,788.00)		0.00	(5,788.00)
337400-0106-00-000-0	Mgd Medicare Pl B ST-Marlborough	(4,597.00)		0.00	(4,597.00)
337405-0106-00-000-0	Mgd Medicare Pl B ST Contra-Marlborough	745.00		0.00	745.00
354400-0106-00-000-0	Comm Ins ST-Marlborough	(4,816.00)		0.00	(4,816.00)
374400-0106-00-000-0	Mgd Medicare ST-Marlborough	(51,207.00)		0.00	(51,207.00)
378120-0106-00-000-0	Medicare Mgd Care Pl B ST-Marlborough	(22,074.00)		0.00	(22,074.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(87,832.00)</b>		<b>0.00</b>	<b>(87,832.00)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>					
304405-0106-00-000-0	Hospice ST Contra-Marlborough	3.00		0.00	3.00
314405-0106-00-000-0	Medicaid ST Contra-Marlborough	5,788.00		0.00	5,788.00
354405-0106-00-000-0	Comm Ins ST Contra-Marlborough	4,816.00		0.00	4,816.00
371008-0106-00-000-0	Mgd Medicare ST Contra-Marlborough	(14,011.00)		0.00	(14,011.00)
374405-0106-00-000-0	Mgd Medicare ST Contra-Marlborough	51,207.00		0.00	51,207.00
378125-0106-00-000-0	Medicare Mgd Pl B ST-Contra-Marlborough	12,907.00		0.00	12,907.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>60,710.00</b>		<b>0.00</b>	<b>60,710.00</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
324800-0106-00-000-0	Medicare Pl A OT-Marlborough	(142,924.00)		0.00	(142,924.00)
334800-0106-00-000-0	Medicare Pl B OT-Marlborough	(37,035.00)		0.00	(37,035.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(179,959.00)</b>		<b>0.00</b>	<b>(179,959.00)</b>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>					
321007-0106-00-000-0	Medicare A OT Contra-Marlborough	(230,628.00)		0.00	(230,628.00)
324805-0106-00-000-0	Medicare Pl A OT Contra-Marlborough	142,924.00		0.00	142,924.00
334805-0106-00-000-0	Medicare Pl B OT Contra-Marlborough	8,045.00		0.00	8,045.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>(79,659.00)</b>		<b>0.00</b>	<b>(79,659.00)</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
304800-0106-00-000-0	Hospice OT-Marlborough	(1,029.00)		0.00	(1,029.00)
314800-0106-00-000-0	Medicaid OT-Marlborough	(19,534.00)		0.00	(19,534.00)
337800-0106-00-000-0	Mgd Medicare Pl B OT-Marlborough	(100.00)		0.00	(100.00)
337805-0106-00-000-0	Mgd Medicare Pl B OT Contra-Marlborough	263.00		0.00	263.00
354800-0106-00-000-0	Comm Ins OT-Marlborough	(13,324.00)		0.00	(13,324.00)
374800-0106-00-000-0	Mgd Medicare OT-Marlborough	(145,412.00)		0.00	(145,412.00)
378130-0106-00-000-0	Medicare Mgd Care Pl B OT-Marlborough	(28,959.00)		0.00	(28,959.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(208,095.00)</b>		<b>0.00</b>	<b>(208,095.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>					
304805-0106-00-000-0	Hospice OT Contra-Marlborough	41.00		0.00	41.00
314805-0106-00-000-0	Medicaid OT Contra-Marlborough	19,534.00		0.00	19,534.00
354805-0106-00-000-0	Comm Ins OT Contra-Marlborough	13,324.00		0.00	13,324.00
371007-0106-00-000-0	Mgd Medicare OT Contra-Marlborough	(35,746.00)		0.00	(35,746.00)
374805-0106-00-000-0	Mgd Medicare OT Contra-Marlborough	145,412.00		0.00	145,412.00
378135-0106-00-000-0	Medicare Mgd Pl B OT Contra-Marlborough	16,307.00		0.00	16,307.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>158,872.00</b>		<b>0.00</b>	<b>158,872.00</b>
<b>Subgroup : [10A] Other - Medicare</b>					
321009-0106-00-000-0	Medicare A NTA Contra-Marlborough	(352,053.00)		0.00	(352,053.00)
321010-0106-00-000-0	Medicare A Nsng Comp Contra-Marlborough	(545,020.00)		0.00	(545,020.00)
324500-0106-00-000-0	Medicare Pl A IV Therapy-Marlborough	(8,776.00)		0.00	(8,776.00)
324500-0106-00-000-0	Medicare Pl A Lab-Marlborough	(17,490.00)		0.00	(17,490.00)
324900-0106-00-000-0	Medicare Pl A Specialty Beds-Marlborough	(4,610.00)		0.00	(4,610.00)
325000-0106-00-000-0	Medicare Pl A X-Marlborough	(8,902.00)		0.00	(8,902.00)
329000-0106-00-000-0	Medicare Pl A Settlement-Marlborough	44,871.00		0.00	44,871.00
335900-0106-00-000-0	Medicare Part B Telehealthfield-Marlborough	(1,140.00)		0.00	(1,140.00)
338000-0106-00-000-0	Medicare Pl B Prior Period-Marlborough	(45.00)		0.00	(45.00)
<b>Subtotal [10A] Other - Medicare</b>		<b>(893,165.00)</b>		<b>0.00</b>	<b>(893,165.00)</b>
<b>Subgroup : [10B] Other - Non-medicare</b>					
303005-0106-00-000-0	Hospice Contra Other-Marlborough	75.00		0.00	75.00
304600-0106-00-000-0	Hospice Lab-Marlborough	(75.00)		0.00	(75.00)
314600-0106-00-000-0	Medicaid Lab-Marlborough	(5,336.00)		0.00	(5,336.00)
314900-0106-00-000-0	Medicaid Specialty Beds-Marlborough	(8,088.00)		0.00	(8,088.00)
344600-0106-00-000-0	Private Lab-Marlborough	(88.00)		0.00	(88.00)
354600-0106-00-000-0	Comm Ins Lab-Marlborough	(1,172.00)		0.00	(1,172.00)

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
355000-0106-00-000-0	Comm Ins X-Marlborough	(478.00)		0.00	(478.00)
371009-0106-00-000-0	Mgd Medicare NTA Contra-Marlborough	(43,268.00)		0.00	(43,268.00)
371010-0106-00-000-0	Mgd Medicare Nsng Comp Contra-Marlborough	(75,305.00)		0.00	(75,305.00)
374500-0106-00-000-0	Mgd Medicare IV Therapy-Marlborough	(9,740.00)		0.00	(9,740.00)
374600-0106-00-000-0	Mgd Medicare Lab-Marlborough	(15,481.00)		0.00	(15,481.00)
374900-0106-00-000-0	Mgd Medicare Specialty Beds-Marlborough	(665.00)		0.00	(665.00)
375000-0106-00-000-0	Mgd Medicare X-Marlborough	(9,063.00)		0.00	(9,063.00)
375700-0106-00-000-0	Mgd Medicare Flu/Pneumonia-Marlborough	(1,435.00)		0.00	(1,435.00)
378000-0106-00-000-0	Mgd Medicare Prior Period-Marlborough	360.00		0.00	360.00
389010-0106-00-000-0	Patient Revenue Capitation -Marlborough	(106,900.00)		0.00	(106,900.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(276,659.00)</b>		<b>0.00</b>	<b>(276,659.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
391100-0106-00-000-0	Interest Income-Marlborough	(1,596.00)		0.00	(1,596.00)
<b>Subtotal [15] Interest Income</b>		<b>(1,596.00)</b>		<b>0.00</b>	<b>(1,596.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
391500-0106-00-000-0	Misc. Other Income-Marlborough	(19,788.00)		(3,093.00)	(22,881.00)
391500-0106-99-999-M	COVID-19 stimulus funds	(763,570.00)	RJE - 5	(3,093.00)	(763,570.00)
541050-0106-03-000-0	Prior Period Expense-Marlborough-Administration	(25,693.00)		0.00	(25,693.00)
<b>Subtotal [18] Other Revenue</b>		<b>(609,051.00)</b>		<b>(3,893.00)</b>	<b>(612,144.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(11,135,026.00)</b>		<b>(3,893.00)</b>	<b>(11,138,119.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
100000-0106-00-000-0	Cash-Marlborough	214,085.00		0.00	214,085.00
101100-0106-00-000-0	Cash - Operating 1-Marlborough	8,684.00		0.00	8,684.00
102000-0106-00-000-0	Cash - Payroll-Marlborough	6,008.00		0.00	6,008.00
104000-0106-00-000-0	Cash - Savings-Marlborough	728,870.00		0.00	728,870.00
105000-0106-00-000-0	Cash - Savings Patients-Marlborough	85,339.00		0.00	85,339.00
106000-0106-00-000-0	Petty Cash-Marlborough	1,000.00		0.00	1,000.00
106100-0106-00-000-0	Petty Cash - Resident Funds-Marlborough	600.00		0.00	600.00
107000-0106-00-000-0	Resident Refunds-Marlborough	5,436.00		0.00	5,436.00
<b>Subtotal [A1] Cash</b>		<b>1,050,022.00</b>		<b>0.00</b>	<b>1,050,022.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>				
110000-0106-00-000-0	Accounts Receivable-Marlborough	165,219.00		0.00	165,219.00
111000-0106-00-000-0	A/R Private-Marlborough	79,125.00		0.00	79,125.00
111200-0106-00-000-0	A/R Comm Ins-Marlborough	11,562.00		0.00	11,562.00
111300-0106-00-000-0	A/R Hospice-Marlborough	115,419.00		0.00	115,419.00
111400-0106-00-000-0	A/R Mgd Medicare-Marlborough	95,948.00		0.00	95,948.00
112000-0106-00-000-0	A/R Medicare PI A-Marlborough	181,877.00		0.00	181,877.00
112500-0106-00-000-0	A/R Medicare PI B-Marlborough	1,848.00		0.00	1,848.00
113000-0106-00-000-0	A/R Medicaid-Marlborough	486,869.00		0.00	486,869.00
114000-0106-00-000-0	A/R Patient Picipation-Marlborough	61,590.00		0.00	61,590.00
116200-0106-00-000-0	Allowance for Doubtful Accounts-Marlborough	(317,100.00)		0.00	(317,100.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>862,357.00</b>		<b>0.00</b>	<b>862,357.00</b>
<b>Subgroup : [A3]</b>	<b>Other Accounts Receivable</b>				
141600-0106-00-000-0	Due From Related-Marlborough	302,183.00		0.00	302,183.00
<b>Subtotal [A3] Other Accounts Receivable</b>		<b>302,183.00</b>		<b>0.00</b>	<b>302,183.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>				
130000-0106-00-000-0	Inventory-Marlborough	29,469.00		0.00	29,469.00
<b>Subtotal [A4] Inventories</b>		<b>29,469.00</b>		<b>0.00</b>	<b>29,469.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
121400-0106-00-000-0	Prepaid Workers Comp-Marlborough	16,808.00		0.00	16,808.00
122200-0106-00-000-0	Prepaid Gen. Ins-Marlborough	10,522.00		0.00	10,522.00
129000-0106-00-000-0	Prepaid Expense Other-Marlborough	127,015.00		0.00	127,015.00
129100-0106-00-000-0	Prepaid Real Estate Taxes-Marlborough	69,485.00		0.00	69,485.00
129110-0106-00-000-0	Prepaid Personal Property Taxes-Marlborough	11,643.00		0.00	11,643.00
129200-0106-00-000-0	Prepaid Corp Taxes-Marlborough	39,579.00		0.00	39,579.00
129300-0106-00-000-0	Prepaid Mgmt Assets-Marlborough	16,823.00		0.00	16,823.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>291,875.00</b>		<b>0.00</b>	<b>291,875.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>				
119000-0106-00-000-0	Due From Cr Crd Colct-Marlborough	3,378.00		0.00	3,378.00
129900-0106-00-000-0	CT PET Deferred Tax-Marlborough	40,491.00		0.00	40,491.00
<b>Subtotal [A8] Other Current Assets</b>		<b>43,869.00</b>		<b>0.00</b>	<b>43,869.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>				
154000-0106-00-000-0	Lease hold Improvements-Marlborough	2,768,933.00		0.00	2,768,933.00
164000-0106-00-000-0	Accum Depr LHI-Marlborough	(2,067,023.00)		0.00	(2,067,023.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>701,910.00</b>		<b>0.00</b>	<b>701,910.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
156000-0106-00-000-0	Major Movable Equip-Marlborough	1,209,155.00		0.00	1,209,155.00
166000-0106-00-000-0	Accum Depr MME-Marlborough	(1,071,541.00)		0.00	(1,071,541.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>137,614.00</b>		<b>0.00</b>	<b>137,614.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>				
153600-0106-00-000-0	Construction in Prog-Marlborough	267,343.00		0.00	267,343.00
<b>Subtotal [B9] Other Fixed Assets</b>		<b>267,343.00</b>		<b>0.00</b>	<b>267,343.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>				
145000-0106-00-000-0	Security Deposits-Marlborough	15,300.00		0.00	15,300.00
<b>Subtotal [D7] Other Assets</b>		<b>15,300.00</b>		<b>0.00</b>	<b>15,300.00</b>
<b>Total [31-32] Assets</b>		<b>3,721,942.00</b>		<b>0.00</b>	<b>3,721,942.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>				



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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>				
210000-0106-00-000-0	Accounts Payable-Marlborough	(463,290.00)		0.00	(463,290.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(463,290.00)</b>		<b>0.00</b>	<b>(463,290.00)</b>
<b>Subgroup : [A2]</b>	<b>Note Payable</b>				
211006-0106-00-000-0	Notes/Loans Payable S/T-Marlborough	(66,256.00)		0.00	(66,256.00)
<b>Subtotal [A2] Note Payable</b>		<b>(66,256.00)</b>		<b>0.00</b>	<b>(66,256.00)</b>
<b>Subgroup : [A3]</b>	<b>Loans Payable for Equipment</b>				
211401-0106-00-000-0	Equipment Obligation ST 1-Marlborough	(15,603.00)		0.00	(15,603.00)
<b>Subtotal [A3] Loans Payable for Equipment</b>		<b>(15,603.00)</b>		<b>0.00</b>	<b>(15,603.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
250100-0106-00-000-0	Accrued Payroll-Marlborough	(373,680.00)		0.00	(373,680.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(373,680.00)</b>		<b>0.00</b>	<b>(373,680.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
220000-0106-00-000-0	Loans and Exchange-Marlborough	(1,530.00)		0.00	(1,530.00)
220200-0106-00-000-0	Unclaimed ADP checks-Marlborough	(5,263.00)		0.00	(5,263.00)
221700-0106-00-000-0	Due to Medicaid-Marlborough	(108,000.00)		0.00	(108,000.00)
226200-0106-00-000-0	Patients Fund-Marlborough	(85,339.00)		0.00	(85,339.00)
250000-0106-00-000-0	Accrued Expenses-Marlborough	(182,573.00)		0.00	(182,573.00)
250020-0106-00-000-0	Accrued Pension-Marlborough	(17,058.00)		0.00	(17,058.00)
250030-0106-00-000-0	Accrued Worker's Comp-Marlborough	(91,134.00)		0.00	(91,134.00)
254900-0106-00-000-0	CT PET Tax Accrued Expense-Marlborough	1,697.00		0.00	1,697.00
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(489,200.00)</b>		<b>0.00</b>	<b>(489,200.00)</b>
<b>Subgroup : [B1]</b>	<b>Loans Payable - Equipment</b>				
211411-0106-00-000-0	Equipment Obligation LT 1-Marlborough	(40,593.00)		0.00	(40,593.00)
<b>Subtotal [B1] Loans Payable - Equipment</b>		<b>(40,593.00)</b>		<b>0.00</b>	<b>(40,593.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>				
221400-0106-00-000-0	Due to Realty-Marlborough	(264,000.00)		0.00	(264,000.00)
271500-0106-00-000-0	Due to Related-Marlborough	(1,369,538.00)		0.00	(1,369,538.00)
274000-0106-00-000-0	Due to Other-Marlborough	(65,744.00)		0.00	(65,744.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(1,699,282.00)</b>		<b>0.00</b>	<b>(1,699,282.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>				
211106-0106-00-000-0	Notes/Loans Payable L/T-Marlborough	(330,415.00)		0.00	(330,415.00)
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<b>(330,415.00)</b>		<b>0.00</b>	<b>(330,415.00)</b>
<b>Total [33-34] Liabilities</b>		<b>(3,478,319.00)</b>		<b>0.00</b>	<b>(3,478,319.00)</b>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
280000-0106-00-000-0	Capital-Marlborough	(1,000.00)		0.00	(1,000.00)
280200-0106-00-000-0	Shareholders Undis Earn-Marlborough	(841,788.00)		0.00	(841,788.00)
295000-0106-00-000-0	Retained Earnings-Marlborough	911,079.00		0.00	911,079.00
<b>Subtotal [B5] Cumulated Earnings</b>		<b>68,291.00</b>		<b>0.00</b>	<b>68,291.00</b>
<b>Total [35] Equity</b>		<b>68,291.00</b>		<b>0.00</b>	<b>68,291.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01 - Tab V</b>		
To reclass Rental expense into correct line of cost report				
440000-0106-04-000	Purch Services-Marlborough-Fiscal Operations			
452000-0106-04-000	Equip Rental-Marlborough-Fiscal Operations			
<b>Total</b>			<u>0.00</u>	<u>0.00</u>
<b>Reclassifying Journal Entries JE # 2</b>		<b>J.01a</b>		
To reclass management fees to correct line of cost report				
434000-0106-03-000	Shared Services-Marlborough-Administration		14,395.00	
431000-0106-04-000	Consulting Fees-Marlborough-Fiscal			14,395.00
<b>Total</b>			<u>14,395.00</u>	<u>14,395.00</u>
<b>Reclassifying Journal Entries JE # 4</b>		<b>D.01 - Tab J</b>		
To reclass MDS Coordinator and Staff Development Salaries into correct line of cost report				
Marcum 202	MDS Coordinator		107,055.00	
Marcum 203	Infection Control		13,119.00	
Marcum 205	Staff Development		11,850.00	
400000-0106-15-092	Salary-Marlb-Nursing-RN-			132,024.00
<b>Total</b>			<u>132,024.00</u>	<u>132,024.00</u>
<b>Reclassifying Journal Entries JE # 5</b>		<b>D.01 - Tab L</b>		
To reclass reversal of PY legal fees into correct line of cost report				
433000-0106-03-000	Legal Fees-Marlborough-Administration		3,093.00	
391500-0106-00-000	Misc. Other Income-Marlborough			3,093.00
<b>Total</b>			<u>3,093.00</u>	<u>3,093.00</u>
<b>Reclassifying Journal Entries JE # 6</b>		<b>D.01 - Tab V</b>		
To reclass admin equipment rentals into correct line of cost report				
Marcum 206	Admin Equipment Rental		10,578.00	
135210-0106-03-000	IT Rental-Marlborough-Administration			10,578.00
<b>Total</b>			<u>10,578.00</u>	<u>10,578.00</u>



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

Provider Name: Marlborough Health & Rehab  
 Provider Number: 00000200RH  
 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:**