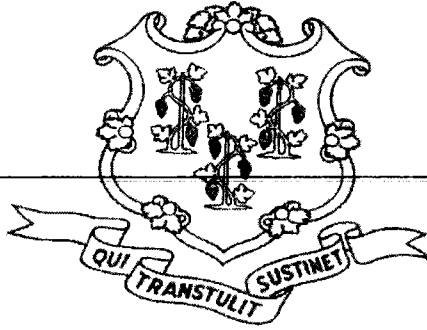


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Bristol Healthcare, Inc. d/b/a Ingraham Manor	
Address (No. & Street, City, State, Zip Code) 400 North Main Street, Bristol, CT 06010	
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 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2056-C	RHNS	(Specify)	Medicare Provider 07-5329
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Medicaid Provider Numbers:	CCNH 20561	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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2016	1	37

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 Bristol Healthcare, Inc. d/b/a Ingraham Manor [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, 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) Jonathan Neagle			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

State of Connecticut
Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	Period Covered:	From 10/1/2015	To 9/30/2016	
Address of Facility 400 North Main Street, Bristol, CT 06010				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/11/2016		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-585-3400		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Bristol Healthcare, Inc. d/b/a Ingraham Manor		Address (No. & Street, City, State, Zip) 400 North Main Street, Bristol, CT 06010		
License Numbers:	CCNH 2056-C	RHNS	(Specify)	Medicare Provider No. 07-5329
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 type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Jonathan Neagle		Nursing Home Administrator's License No.:	000747	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**2016 BOARD OF DIRECTORS
BRISTOL HEALTH CARE, INC.**

Board Member Name:

Sharon Adler

Medical Staff Representative
25 Newell Road, Suite E-32
Bristol, CT 06010

Louis Auletta, Jr.

Bauer, Inc.
President & CEO
175 Century Drive
Bristol, CT 06010

Carlos Badiola, MD

Vice President of the Medical Staff
Bristol Radiology Center
25 Collins Road
Bristol, CT 06010

Kurt Barwis (Ex-Officio)

President & CEO
Bristol Hospital
41 Brewster Road
Bristol, CT 06010

Kenneth Benoit, MD

Mark Blum

Vice Chairman of the Board
Thomaston Savings Bank
203 Main Street
Thomaston, CT 06787
860-283-3405

Mary Ann Cordeau, PhD, RN

Nurse Historian
Assistant Professor of Nursing
Quinnipiac University N1-HSC
257 Mount Carmel Avenue
Hamden, CT 06518
203-582-8608

Yong-Sung Chyun, MD

Diabetes/Endocrinology

1001 Farmington, Ave. Suite 201

Bristol, CT 06010

860-582-1100

Douglas Devnew

Secretary/Treasurer

Trumpf, Inc.

111 Hyde Rd

Farmington, CT 06032

860-255-6514

Glenn Heiser

Conning Asset Management Co.

One Financial Plaza

Hartford, CT 06103-2627

860-299-2100

John J. Leone, Jr.

Chairman of the Board

N/A

John Lodovico, Jr.

Tunxis Community Technical College

271 Scott Swamp Road

Farmington, CT 06032

860-255-3420

Thomas Monahan

N/A

Marie O'Brien

N/A

Bala Shanmugam, M.D.

President of the Medical Staff

923 Farmington Avenue

Bristol, CT 06010

860-314-6000

Ellen Solek

Superintendent of Bristol Public Schools
P.O. Box 450
Bristol, CT 06011-0450
860-584-7004

Lexie Mangum
29 South Street
Bristol, CT 06011
Board Member

General Information and Questionnaire Related Parties*

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C	Report for Year Ended 9/30/2016	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No %**			
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Pg. 16 / Line m12	184,761
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Medical Malpractice Insurance	Pg. 27 / Line 14c3	18,700
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Employee Physicals	Pg. 15 / Line 1a9	52,856
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Deductions	Passthrough from Emp	
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	Pg. 16 / Line m11	12,900
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Medical Director/Assistant Medical Director	Pg. 13 / Line B8	18,000
TLC	114 Woodland Street, Hartford, CT 06105	<input checked="" type="radio"/>	<input type="radio"/>	Laundry Consortium	Pg. 19 / Line 3b	9,433
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input checked="" type="radio"/>	<input type="radio"/>	Common Pension Plan	Pg. 15 / Line 1a7	138,354
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input checked="" type="radio"/>	<input type="radio"/>	Property/Umbrella Insurance	Pg. 27 / Line 14a	53,277

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

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.)

Yes No If "No," explain fully why such allocation was not made.

**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 Bristol Healthcare, Inc. d/b/a Ingraham Manor		License No. 2056-C		Report for Year Ended 9/30/2016	Page of 6 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers Yes No	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Ryan Business Systems, 455 Governor's Highway, South Windsor, CT 06074	<input type="radio"/> Yes <input checked="" type="radio"/> No	Copier	08/01/09	Finished	2,324	2,324
Ricoh, 100 Pearl Street Hartford, CT 060103	<input type="radio"/> Yes <input checked="" type="radio"/> No	Copier	04/01/16	5 Years	7,588	7,588
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
Is a Mileage Log Book Maintained for All Leased Vehicles ?					<input type="radio"/> Yes <input type="radio"/> No	
Total ***					9,912	

* 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.

RICOH

Ricoh USA Program provided by
Wells Fargo Vendor Financial Services, LLC

For Correspondence Only:

Wells Fargo Vendor
Financial Services, LLC
PO Box 9115
Macon GA 31210

Customer Service:
Telephone 1-800-595-1011

Aug 02, 2016

**GEORGE EIGHMY
BRISTOL HOSPITAL INC
41 BREWSTER RD
BRISTOL, CT 06010 5141**

RE: Account Number: **31643-1028607ML**

Dear Valued Customer:

Thank you for your recent agreement with Ricoh USA, Inc. Under the Ricoh USA Program, your transaction has been financed by Wells Fargo Vendor Financial Services, LLC ("WFVFS").

This packet contains copies of your executed documents which were assigned to WFVFS by Ricoh. Please review the enclosed documents and notify us immediately should you feel there is any discrepancy in the documents or should you have any other concerns.

We are happy to assist you with any questions regarding your account and we are committed to providing the highest quality of customer service possible. For your convenience your account number is referenced in this letter and should be used when calling about your account. For account assistance, please call Customer Service at 1-800-595-1011. Our customer service representatives are available 8:00 AM to 5:30 PM EST, Monday through Friday to assist you.

Did you know we now offer online account management? View your account history, make payments online, and ***Go Green*** with our Invoice E-Delivery program. Call Customer Service or visit www.getmyaccounts.com to get started today!

Sincerely,

Customer Service

Wells Fargo Vendor
Financial Services, LLC

Enclosures

RICOH

Ricoh USA Program provided by
Wells Fargo Vendor Financial Services, LLC

For Correspondence Only:

Wells Fargo Vendor
Financial Services, LLC
PO Box 9115
Macon GA 31210

Customer Service:
Telephone 1-800-595-1011

Customer Name: BRISTOL HOSPITAL INC

Account Number: 31643-1028607ML

Agreement Dates:

Description	Date
Term Begin Date	4/1/2016
First Payment Due Date	6/11/2016
Initial Term End Date	3/31/2021

Payment Remit Payments as follows:

Address: WELLS FARGO VENDOR FINANCIAL SERVICES, LLC
PO BOX 41564
PHILADELPHIA,
PA, 19101 156464

W-9 Fed TAX PAYER ID NUMBER: 42-1074725
Please access MyAccounts (www.getmyaccounts.com) for a copy of the W-9 form.

Equipment Description: Make and model number can be found on copy of attached executed agreement.
Please access MyAccounts (www.getmyaccounts.com) for equipment serial numbers(s).

Property Taxes: Property Taxes are assessed based on the equipment location on the tax assessment date and determined by your county or state. Each county or state determines its own tax assessment date.

Customer Service: In the event of any discrepancies contact Customer Service immediately at 1-800-595-1011.

Please note that this notice is subject in all respects to the terms and conditions of your agreement and does not constitute an amendment or any other change to any of the terms or conditions of such agreement. To the extent of any conflict between the contents of this notice and the terms or conditions of such agreement, the terms and conditions of such agreement shall control.

NOTICE: The information contained in this letter and any attachments ("this letter") may contain confidential information for the sole use of the Intended recipient(s). Any unauthorized use, disclosure, viewing, copying, alteration, dissemination or distribution of, or reliance on this letter is strictly prohibited. If you have received this letter in error, or you are not an authorized recipient, please notify the sender immediately, delete all copies from your e-mail system and destroy any printed copies.

RICOH

Ricoh USA, Inc.
70 Valley Stream Parkway
Malvern, PA 19355

Product Schedule

Product Schedule Number: 1028107ML

Master Lease Agreement Number: 1028607

This Product Schedule (this "Schedule") is between Ricoh USA, Inc. ("we" or "us") and Bristol Hospital, Inc. as customer or lessee ("Customer" or "you"). This Schedule constitutes a "Schedule," "Product Schedule," or "Order Agreement," as applicable, under the Master Lease Agreement (together with any amendments, attachments and addenda thereto, the "Lease Agreement") identified above, between you and Ricoh USA, Inc. All terms and conditions of the Lease Agreement are incorporated into this Schedule and made a part hereof. If we are not the lessor under the Lease Agreement, then, solely for purposes of this Schedule, we shall be deemed to be the lessor under the Lease Agreement. It is the intent of the parties that this Schedule be separately enforceable as a complete and independent agreement, independent of all other Schedules to the Lease Agreement.

CUSTOMER INFORMATION

Bristol Hospital, Inc				Sharon Wurzinger			
Customer (Bill To) 41 Brewster Rd.				Billing Contact Name			
Product Location Address Bristol Hartford CT 06010				Billing Address (if different from location address)			
City	County	State	Zip	City	County	State	Zip
Billing Contact Telephone Number (860) 585-3696		Billing Contact Facsimile Number (860) 585-3698		Billing Contact E-Mail Address swurzinger@bristolhospital.org			

PRODUCT/EQUIPMENT DESCRIPTION ("Product")

Qty	Product Description: Make & Model
5	Ricoh SP3510SF
71	Ricoh MP3013PF
34	Ricoh SP6210SF
1	Ricoh SP5210SR
7	Ricoh MP4054SP
2	Ricoh MP5054SP
3	Ricoh MP6002SP

Qty	Product Description: Make & Model
6	Ricoh MPC305SP
2	Ricoh MPC401SR
1	Ricoh MPC2003
1	Ricoh MPC3503
64	Ricoh SP3510DN
28	Ricoh SP4510DN
7	Ricoh SP5210DN

PAYMENT SCHEDULE

Minimum Term (months) 60	Minimum Payment (Without Tax) \$ 7,827.12	Minimum Payment Billing Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other: _____	Advance Payment <input type="checkbox"/> 1 st Payment <input type="checkbox"/> 1 st & Last Payment <input type="checkbox"/> Other: _____
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Sales Tax Exempt: YES (Attach Exemption Certificate) Customer Billing Reference Number (P.O. #, etc.) _____
Addendum(s) attached: YES (check if yes and indicate total number of pages: 1)

TERMS AND CONDITIONS

- The first Payment will be due on the Effective Date. If the Lease Agreement uses the terms "Lease Payment" and "Commencement Date" rather than "Payment" and "Effective Date," then, for purposes of this Schedule, the term "Payment" shall have the same meaning as "Lease Payment," and the term "Effective Date" shall have the same meaning as "Commencement Date."
- You, the undersigned Customer, have applied to us to rent the above-described Product for lawful commercial (non-consumer) purposes. THIS IS AN UNCONDITIONAL, NON-CANCELABLE AGREEMENT FOR THE MINIMUM TERM INDICATED ABOVE, except as otherwise provided in any non-appropriation provision of the Lease Agreement, if applicable. If we accept this Schedule, you agree to rent the above Product from us, and we agree to rent such Product to you, on all the terms hereof, including the terms and conditions of the Lease Agreement. THIS WILL ACKNOWLEDGE THAT YOU HAVE READ AND UNDERSTAND THIS SCHEDULE AND THE LEASE AGREEMENT AND HAVE RECEIVED A COPY OF THIS SCHEDULE AND THE LEASE AGREEMENT.
- Additional Provisions (if any) are: _____

THE PERSON SIGNING THIS SCHEDULE ON BEHALF OF THE CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO.

CUSTOMER By: <u>X. George Eady</u> Authorized Signer Signature Printed Name: <u>George Eady</u> Title: <u>CEO</u> Date: <u>10/15/16</u>	Accepted by: RICOH USA, INC. By: <u>YOLANDA RADFORD</u> Authorized Signer Signature Printed Name: <u>YOLANDA RADFORD</u> Title: _____ Date: _____
--	--

AUG 01 2016
OPERATIONS SPECIALIST

Additional Equipment/Product Addendum

This ADDITIONAL EQUIPMENT/PRODUCT ADDENDUM (this "Addendum"), dated as of the ___ day of 10/26/15, 2015, is to that certain agreement/product schedule no. 31643 - 1022601ML (the "Agreement"), between Ricoh USA, Inc. ("we" or us") and Bristol Hospital, Inc as customer ("Customer" or "you").

The parties, intending to be legally bound, agree that the Agreement shall be modified as follows:

1. The equipment/product description set forth in the Agreement shall also include the following equipment/product, subject to the terms and conditions contained in the Agreement:

EQUIPMENT/PRODUCT DESCRIPTION CONTINUATION

Quantity	Description, Make, Model & Serial Number	Quantity	Description, Make, Model & Serial Number
8	Ricoh SPC250DN		
1	Ricoh SPC360DN		

2. Except to the extent modified by this Addendum, the terms and conditions of the Agreement will remain unchanged and shall continue in full force and effect.

IN WITNESS WHEREOF, each party has caused its duly authorized officer to execute this Addendum, as of the date first written above.

CUSTOMER

-x George Eegony 10/15/15
Authorized Signature Date
George Eegony CFO
Print Authorized Signer Name Title

Ricoh USA, Inc.

[Signature]
Authorized Signature
YOLANDA RADFORD Date
AUGUST 2016
Print Authorized Signer Name Title
OPERATIONS SPECIALIST

Master Lease Agreement

Number: 1028607

CUSTOMER INFORMATION

Full Legal Name <u>Briscoe Hospital, Inc.</u>				
Address <u>46 BUNSWAN RD</u>				
City <u>Bristol</u>	State <u>CT</u>	Zip <u>06010</u>	Contact <u>GEORGE</u>	Telephone Number <u>860-387-3896</u>
Federal Tax ID Number <u>06-0645179</u> <small>(Do Not Report Foreign Activity Number)</small>	Facsimile Number		E-mail Address <u>GEORGE@BRISCOEHOSPITAL-CT</u>	

*Not required for State and Local Government entities.

This Master Lease Agreement ("Lease Agreement") has been written in clear, easy to understand English. When we use the words "you", "your" or "Customer" in this Lease Agreement, we mean you, our customer, as indicated above. When we use the words "we", "us" or "our" in this Lease Agreement, we mean Ricoh USA, Inc. ("Ricoch") or, if we assign this Lease Agreement or any Schedules executed in accordance with this Lease Agreement, pursuant to Section 13 below, the Assignee (as defined below). Our corporate office is located at 70 Valley Stream Parkway, Malvern, PA 19355.

- Agreement.** We agree to lease or rent, as specified in any equipment schedule executed by you and us and incorporating the terms of this Lease Agreement by reference (a "Schedule"), to you, and you agree to lease or rent, as applicable, from us, subject to the terms of this Lease Agreement and such Schedule, the personal and intangible property described in such Schedule. The personal and intangible property described on a Schedule (together with all attachments, replacements, parts, substitutions, additions, repairs, and accessories incorporated in or affixed to the property and any license or subscription rights associated with the property) will be collectively referred to as "Product." The manufacturer of the tangible Product shall be referred to as the "Manufacturer." To the extent the Product includes intangible property or associated services such as periodic software licenses and prepaid data base subscription rights, such intangible property shall be referred to as the "Software."
- Schedules: Delivery and Acceptance.** Each Schedule that incorporates this Lease Agreement shall be governed by the terms and conditions of this Lease Agreement, as well as by the terms and conditions set forth in such individual Schedule. Each Schedule shall constitute a complete agreement separate and distinct from this Lease Agreement and any other Schedule. In the event of a conflict between the terms of this Lease Agreement and any Schedule, the terms of such Schedule shall govern and control, but only with respect to the Product subject to such Schedule. The termination of this Lease Agreement will not affect any Schedule executed prior to the effective date of such termination. When you receive the Product, you agree to inspect it to determine it is in good working order. Scheduled Payments (as specified in the applicable Schedule) will begin on the Product delivery and acceptance date ("Effective Date"). You agree to sign and return to us a delivery and acceptance certificate (which, at our request, may be done electronically) within three (3) business days after any Product is installed.
- Term: Payments.** The first scheduled Payment (as specified in the applicable Schedule) ("Payment") will be due on the Effective Date or such later date as we may designate. The remaining Payments are due ninety (90) days from invoice date, unless otherwise specified on the applicable Schedule. If any Payment or other amount payable under any Schedule is not received within ten (10) days of its due date, you will pay to us, in addition to that Payment, a one-time late charge of 5% of the overdue Payment (but in no event greater than the maximum amount allowed by applicable law). You agree to pay \$25.00 for each check returned for insufficient funds or for any other reason. You also agree that, except as set forth in Section 18 below, THIS IS AN UNCONDITIONAL, NON-CANCELABLE AGREEMENT FOR THE MINIMUM TERM INDICATED ON ANY SCHEDULE TO THIS LEASE AGREEMENT. All Payments to us are "net" and unconditional and are not subject to set off, defense, counterclaim or reduction for any reason. You agree that you will remit payments to us in the form of company checks (or personal checks in the case of sole proprietorships), direct debit or wires only. You also agree that cash and cash equivalents are not acceptable forms of payment for this Lease Agreement or any Schedule and that you will not remit such forms of payment to us. Payment in any other form may delay processing or be returned to you. Furthermore, only you or your authorized agent as approved by us will remit payments to us.
- Product Location: Use and Repair.** You will keep and use the Product only at the Product Location shown in the applicable Schedule. You will not move the Product from the location specified in the applicable Schedule or make any alterations, additions or replacements to the Product without our prior written consent, which consent will not be unreasonably withheld. At your own cost and expense, you will keep the Product eligible for any Manufacturer's certification as to maintenance and in compliance with applicable laws and in good condition, except for ordinary wear and tear. You shall engage Ricoh, its subsidiaries or affiliates, or an independent third party (the "Servicer") to provide maintenance and support services pursuant to a separate agreement for such purpose ("Maintenance Agreement"). All alterations, additions or replacements will become part of the Product and our property at no cost or expense to us. We may inspect the Product at any reasonable time.
- Taxes and Fees.** In addition to the payments under this Lease Agreement, you agree to pay all taxes, assessments, fees and charges governmentally imposed upon our purchase, ownership, possession, leasing, renting, operation, control or use of the Product. Property taxes are to be included in each product schedule and at no additional cost. Sales and use tax, if applicable, will be charged until a valid sales and use tax exemption certificate is provided to us.
- Warranties.** We transfer to you, without recourse, for the term of each Schedule, any written warranties made by the Manufacturer or Software Supplier (as defined in Section 10 of this Lease Agreement) with respect to the Product leased or rented pursuant to such Schedule. YOU ACKNOWLEDGE THAT YOU HAVE SELECTED THE PRODUCT BASED ON YOUR OWN JUDGMENT AND YOU HEREBY AFFIRMATIVELY DISCLAIM RELIANCE ON ANY ORAL REPRESENTATION CONCERNING THE PRODUCT MADE TO YOU. However, if you enter into a Maintenance Agreement with Servicer with respect to any Product, no provision, clause or paragraph of this Lease Agreement shall alter, restrict, diminish or waive the rights, remedies or benefits that you may have against Servicer under such Maintenance Agreement. WE MAKE NO WARRANTY, EXPRESS OR IMPLIED, AS TO ANY MATTER WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. AS TO US AND OUR ASSIGNEE, YOU LEASE OR RENT THE PRODUCT "AS-IS." The only warranties, express or implied, made to you are the warranties (if any) made by the Manufacturer and/or Servicer to you in any documents, other than this Lease Agreement, executed by and between the Manufacturer and/or Servicer and you. YOU AGREE THAT, NOTWITHSTANDING ANYTHING TO THE CONTRARY, WE ARE NOT RESPONSIBLE FOR, AND YOU WILL NOT MAKE ANY CLAIM AGAINST US FOR, ANY CONSEQUENTIAL, SPECIAL, OR INDIRECT DAMAGES.
- Loss or Damage.** You are responsible for any theft of, destruction of, or damage to the Product (collectively, "Loss") from any cause at all, whether or not insured, from the time of Product delivery to you until it is delivered to us at the end of the term of the Schedule. You are required to make all Payments even if there is a Loss. You must

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notify us in writing immediately of any Loss. Then, at our option, you will either (a) repair the Product so that it is in good condition and working order, eligible for any Manufacturer's certification, (b) pay us the amounts specified in Section 12 below, or (c) replace the Product with equipment of like age and capacity from Ricoh.

8. **Indemnity, Liability and Insurance.** (a) To the extent not prohibited by applicable law, you agree to indemnify us, defend us and hold us harmless from all claims arising out of the death or bodily injury of any person or the damage, loss or destruction of any tangible property caused by or to the Product, except to the extent caused by our gross negligence or willful misconduct. (b) You agree to maintain insurance to cover the Product for all types of loss, including, without limitation, theft, in an amount not less than the full replacement value and you will name us as an additional insured and loss payee on your insurance policy. In addition, you agree to maintain comprehensive public liability insurance, which, upon our request, shall be in an amount acceptable to us and shall name us as an additional insured. Such insurance will provide that we will be given thirty (30) days advance notice of any cancellation. Upon our request, you agree to provide us with evidence of such insurance in a form reasonably satisfactory to us. If you fail to maintain such insurance or to provide us with evidence of such insurance, we may (but are not obligated to) obtain insurance in such amounts and against such risks as we deem necessary to protect our interest in the Product. Such insurance obtained by us will not insure you against any claim, liability or loss related to your interest in the Product and may be cancelled by us at any time. You agree to pay us an additional amount each month to reimburse us for the insurance premium and an administrative fee, on which we or our affiliates may earn a profit. In the event of loss or damage to the Product, you agree to remain responsible for the Payment obligations under this Lease Agreement until the Payment obligations are fully satisfied.
9. **Title, Recording.** We are the owner of and will hold title to the Product (except for any Software). You will keep the Product free of all liens and encumbrances. Except as reflected on any Schedule, you agree that this Lease Agreement is a true lease. However, if any Schedule is deemed to be intended for security, you hereby grant to us a purchase money security interest in the Product covered by the applicable Schedule (including any replacements, substitutions, additions, attachments and proceeds) as security for the payment of the amounts under each Schedule. You authorize us to file a copy of this Lease Agreement and/or any Schedule as a financing statement, and you agree to promptly execute and deliver to us any financing statements covering the Product that we may reasonably require; provided, however, that you hereby authorize us to file any such financing statement without your authentication to the extent permitted by applicable law.
10. **Software or Intangibles.** To the extent that the Product includes Software, you understand and agree that we have no right, title or interest in the Software, and you will comply throughout the term of this Lease Agreement with any license and/or other agreement ("Software License") entered into with the supplier of the Software ("Software Supplier"). You are responsible for entering into any Software License with the Software Supplier no later than the Effective Date.
11. **Default.** Each of the following is a "Default" under this Lease Agreement and all Schedules: (a) you fail to pay any Payment or any other amount within thirty (30) days of its due date, (b) any representation or warranty made by you in this Lease Agreement is false or incorrect and/or you do not perform any of your other obligations under this Lease Agreement or any Schedule and/or under any other agreement with us or with any of our affiliates and this failure continues for thirty (30) days after we have notified you of it, (c) a petition is filed by or against you or any guarantor under any bankruptcy or insolvency law or a trustee, receiver or liquidator is appointed for you, any guarantor or any substantial part of your assets, (d) you or any guarantor makes an assignment for the benefit of creditors, (e) any guarantor dies, stops doing business as a going concern or transfers all or substantially all of such guarantor's assets, or (f) you stop doing business as a going concern or transfer all or substantially all of your assets.
12. **Remedies.** If a Default occurs, we may do one or more of the following: (a) we may cancel or terminate this Lease Agreement and/or any or all Schedules, and/or any or all other agreements that we have entered into with you; (b) we may require you to immediately pay to us, as compensation for loss of our bargain and not as a penalty, a sum equal to: (i) all past due Payments and all other amounts then due and payable under this Lease Agreement or any Schedule; and (ii) the present value of all unpaid Payments for the remainder of the term of each Schedule plus the present value of our anticipated value of the Product at the end of the initial term of any Schedule (or any renewal of such Schedule), each discounted at a rate equal to 3% per year to the date of default, and we may charge you interest on all amounts due us from the date of default until paid at the rate of 1.5% per month, but in no event more than the maximum rate permitted by applicable law. We agree to apply the net proceeds (as specified below in this Section) of any disposition of the Product to the amounts that you owe us; (c) we may require you to deliver the Product to us as set forth in Section 14; (d) we or our representative may peacefully repossess the Product without court order and you will not make any claims against us for damages or trespass or any other reason; (e) we may exercise any and all other rights or remedies available to a lender, secured party or lessor under the Uniform Commercial Code ("UCC"), including, without limitation, those set forth in Article 2A of the UCC, and at law or in equity; (f) we may immediately terminate your right to use the Software including the disabling (on-site or by remote communication) of any Software; (g) we may demand the immediate return and obtain possession of the Software and re-license the Software at a public or private sale; (h) we may cause the Software Supplier to terminate the Software License, support and other services under the Software License, and/or (i) at our option, we may sell, re-lease, or otherwise dispose of the Product under such terms and conditions as may be acceptable to us in our discretion. You agree to pay all of our costs of enforcing our rights against you, including reasonable attorneys' fees, and all costs related to the sale or disposition of the Product including, without limitation, incidental damages expended in the repossession, repair, preparation, and advertisement for sale or lease or other disposition of the Product. If we take possession of the Product (or any Software, if applicable), we may sell or otherwise dispose of it with or without notice, at a public or private disposition, and to apply the net proceeds (after we have deducted all costs, including reasonable attorneys' fees) to the amounts that you owe us. You agree that, if notice of sale is required by law to be given, five (5) days' notice shall constitute reasonable notice. You will remain responsible for any deficiency that is due after we have applied any such net proceeds.
13. **Ownership of Product, Assignment.** YOU HAVE NO RIGHT TO SELL, TRANSFER, ENCUMBER, SUBLET OR ASSIGN THE PRODUCT OR THIS LEASE AGREEMENT OR ANY SCHEDULE WITHOUT OUR PRIOR WRITTEN CONSENT (which consent shall not be unreasonably withheld). You agree that we may sell or assign all or a portion of our interests in the Product and/or this Lease Agreement or any Schedule without notice to you even if less than all the Payments have been assigned. In that event, the assignee (the "Assignee") will have such rights as we assign to them but none of our obligations (we will keep those obligations) and the rights of the Assignee will not be subject to any claims, defenses or set offs that you may have against us. No assignment to an Assignee will release Ricoh from any obligations Ricoh may have to you hereunder. The Maintenance Agreement you have entered into with a Servicer will remain in full force and effect with Servicer and will not be affected by any such assignment. You acknowledge that the Assignee did not manufacture or design the Product and that you have selected the Manufacturer, Servicer and the Product based on your own judgment.
14. **Renewal; Return of Product.** AFTER THE MINIMUM TERM OR ANY EXTENSION OF ANY SCHEDULE TO THIS LEASE AGREEMENT, SUCH SCHEDULE WILL AUTOMATICALLY RENEW ON A MONTH-TO-MONTH BASIS UNLESS EITHER PARTY NOTIFIES THE OTHER IN WRITING AT LEAST THIRTY (30) DAYS, BUT NOT MORE THAN ONE HUNDRED TWENTY (120) DAYS, PRIOR TO THE EXPIRATION OF THE MINIMUM TERM OR EXTENSION OF SUCH SCHEDULE; PROVIDED, HOWEVER, THAT AT ANY TIME DURING ANY MONTH-TO-MONTH RENEWAL, WE HAVE THE RIGHT, UPON THIRTY (30) DAYS NOTICE, TO DEMAND THAT YOU RETURN THE PRODUCT TO US IN ACCORDANCE WITH THE TERMS OF THIS SECTION 14. Notwithstanding the foregoing, nothing herein is intended to provide, nor shall be interpreted as providing, (a) you with a legally enforceable option to extend or renew the terms of this Lease Agreement or any Schedule, or (b) us with a legally enforceable option to compel any such extension or renewal. At the end of or upon termination of each Schedule, you will immediately return the Product subject to such expired Schedule to us (or our designee), to the location designated by us, in as good condition as when you received it, except for ordinary wear and tear. We will bear all shipping, de-installing, and crating expenses of the Product and will insure the Product for its full replacement value during shipping so long as you are not in default. You must pay additional monthly Payments at the same rate as then in effect under a Schedule, until the Product is returned by you and is received in good condition and working order by us or our designees. Notwithstanding anything to the contrary set forth in this Lease Agreement, the parties acknowledge and agree that we shall have no obligation to remove, delete, preserve, maintain or otherwise safeguard any information, images or content retained by or resident in any Products leased by you hereunder, whether through a digital storage device, hard drive or other electronic medium ("Data Management Services"). If desired, you may engage Ricoh to perform Data Management Services at then-prevailing rates. You acknowledge that you are responsible for ensuring your own compliance with legal requirements in connection with data retention and protection and that we do not provide legal advice or represent that the Products will guarantee compliance with such requirements. The selection, use and design of any Data Management Services, and any decisions arising with respect to the deletion or storage of data, as well as the loss of any data resulting therefrom, shall be your sole and exclusive responsibility.


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15. **Miscellaneous.** It is the intent of the parties that this Lease Agreement and any Schedule shall be deemed and constitute a "finance lease" as defined under and governed by Article 2A of the UCC. ORAL AGREEMENTS OR COMMITMENTS TO LOAN MONEY, EXTEND CREDIT OR TO FORBEAR FROM ENFORCING REPAYMENT OF A DEBT INCLUDING PROMISES TO EXTEND OR RENEW SUCH DEBT ARE NOT ENFORCEABLE. YOU AGREE THAT THE TERMS AND CONDITIONS CONTAINED IN THIS LEASE AGREEMENT AND IN EACH SCHEDULE MAKE UP THE ENTIRE AGREEMENT BETWEEN US REGARDING THE LEASING OR RENTAL OF THE PRODUCT AND SUPERSEDE ALL PRIOR WRITTEN OR ORAL COMMUNICATIONS, UNDERSTANDINGS OR AGREEMENTS BETWEEN THE PARTIES RELATING TO THE SUBJECT MATTER CONTAINED HEREIN, INCLUDING, WITHOUT LIMITATION, PURCHASE ORDERS. Any purchase order, or other ordering documents, will not modify or affect this Lease Agreement or any Schedule, nor have any other legal effect and shall serve only the purpose of identifying the equipment ordered. You authorize us to supply any missing "configure to order" number ("CTO"), other equipment identification numbers (including, without limitation, serial numbers), agreement/schedule identification numbers and/or dates in this Lease Agreement or any Schedule. You acknowledge that you have not been induced to enter into this Lease Agreement by any representation or warranty not expressly set forth in this Lease Agreement. Neither this Lease Agreement nor any Schedule is binding on us until we sign it. Any change in any of the terms and conditions of this Lease Agreement or any Schedule must be in writing and signed by us. If we delay or fail to enforce any of its rights under this Lease Agreement with respect to any or all Schedules, we will still be able to enforce those rights at a later time. All notices shall be given in writing and sent either (a) by certified mail or recognized overnight delivery service, postage prepaid, addressed to the party receiving the notice at the address shown on the front of this Lease Agreement, or (b) by facsimile transmission, with oral confirmation, to the facsimile number shown below such party's signature on this Lease Agreement. Either party may change its address or facsimile number by giving written notice of such change to the other party. Notices shall be effective on the date sent. Each of our respective rights and indemnities will survive the termination of this Lease Agreement and each Schedule. If more than one customer has signed this Lease Agreement or any Schedule, each customer agrees that its liability is joint and several. It is the express intent of the parties not to violate any applicable usury laws or to exceed the maximum amount of time price differential or interest, as applicable, permitted to be charged or collected by applicable law, and any such excess payment will be applied to payments in the order of maturity, and any remaining excess will be refunded to you. We make no representation or warranty of any kind, express or implied, with respect to the legal, tax or accounting treatment of this Lease Agreement and any Schedule and you acknowledge that we are an independent contractor and not your fiduciary. You will obtain your own legal, tax and accounting advice related to this Lease Agreement or any Schedule and make your own determination of the proper accounting treatment of this Lease Agreement or any Schedule. We may receive compensation from the Manufacturer or supplier of the Product in order to enable us to reduce the cost of leasing or renting the Product to you under this Lease Agreement or any Schedule below what we otherwise would charge. If we received such compensation, the reduction in the cost of leasing or renting the Product is reflected in the Minimum Payment specified in the applicable Schedule. You authorize us, our agent and/or our Assignee to obtain credit reports and make credit inquiries regarding you and your financial condition and to provide your information, including payment history, to our Assignee and third parties having an economic interest in this Lease Agreement, any Schedule or the Product. You agree to provide updated annual and/or quarterly financial statements to us upon request.
16. **Governing Law, Jurisdiction, Waiver of Trial By Jury and Certain Rights and Remedies Under The Uniform Commercial Code.** YOU AGREE THAT THIS LEASE AGREEMENT AND ANY SCHEDULE WILL BE GOVERNED UNDER THE LAW FOR THE COMMONWEALTH OF PENNSYLVANIA. YOU ALSO CONSENT TO THE VENUE AND NON-EXCLUSIVE JURISDICTION OF ANY COURT LOCATED IN EACH OF THE COMMONWEALTH OF PENNSYLVANIA AND THE STATE WHERE YOUR PRINCIPAL PLACE OF BUSINESS OR RESIDENCE IS LOCATED TO RESOLVE ANY CONFLICT UNDER THIS LEASE AGREEMENT. THE PARTIES TO THIS LEASE AGREEMENT EACH WAIVE THE RIGHT TO TRIAL BY JURY IN THE EVENT OF A LAWSUIT. TO THE EXTENT PERMITTED BY APPLICABLE LAW, YOU WAIVE ANY AND ALL RIGHTS AND REMEDIES CONFERRED UPON A CUSTOMER OR LESSEE BY ARTICLE 2A OF THE UCC THAT YOU MAY HAVE AGAINST US (BUT NOT AGAINST THE MANUFACTURER OF THE PRODUCT). TO HELP THE GOVERNMENT FIGHT THE FUNDING OF TERRORISM AND MONEY LAUNDERING ACTIVITIES, FEDERAL LAW REQUIRES ALL FINANCIAL INSTITUTIONS TO OBTAIN, VERIFY AND RECORD INFORMATION THAT IDENTIFIES EACH PERSON WHO OPENS AN ACCOUNT. WHAT THIS MEANS FOR YOU: WHEN YOU OPEN AN ACCOUNT, WE WILL ASK FOR YOUR NAME, ADDRESS AND OTHER INFORMATION THAT WILL ALLOW US TO IDENTIFY YOU. WE MAY ASK TO SEE IDENTIFYING DOCUMENTS.
17. **Counterparts; Facsimiles.** Each Schedule may be executed in counterparts. The counterpart which has our original signature and/or is in our possession or control shall constitute chattel paper as that term is defined in the UCC and shall constitute the original agreement for all purposes, including, without limitation, (a) any hearing, trial or proceeding with respect to such Schedule, and (b) any determination as to which version of such Schedule constitutes the single true original item of chattel paper under the UCC. If you sign and transmit a Schedule to us by facsimile or other electronic transmission, the facsimile or such electronic transmission of such Schedule, upon execution by us (manually or electronically, as applicable), shall be binding upon the parties. You agree that the facsimile or other electronic transmission of a Schedule containing your facsimile or other electronically transmitted signature, which is manually or electronically signed by us, shall constitute the original agreement for all purposes, including, without limitation, those outlined above in this Section. You agree to deliver to us upon our request the counterpart of such Schedule containing your original manual signature.
18. **State and Local Government Provisions.** If the Customer is a State or political subdivision of a State, as those terms are defined in Section 103 of the Internal Revenue Code, the following additional terms and conditions shall apply:
- (a) **Essentiality.** During the term of this Lease Agreement and any Schedule, the Product will be used solely for the purpose of performing one or more governmental or proprietary functions consistent with the permissible scope of your authority. You represent and warrant that the use of the Product is essential to performing such governmental or proprietary functions.
- (b) **Non-Appropriation/Non-Substitution.** (i) If all of the following shall occur: (A) your governing body fails to appropriate sufficient monies in any fiscal period for rentals and other payments coming due under a Schedule to this Lease Agreement in the next succeeding fiscal period for any equipment which will perform services and functions which in whole or in part are essentially the same services and functions performed by the Product covered by any such Schedule, (B) other funds are not available for such payments, and (C) the non-appropriation of funds did not result from any act or failure to act on your part, then a "Non-Appropriation" shall be deemed to have occurred. (ii) If a Non-Appropriation occurs, then: (A) you must give us immediate notice of such Non-Appropriation and provide written notice of such failure by your governing body at least sixty (60) days prior to the end of the then current fiscal year or if Non-Appropriation has not occurred by such date, immediately upon Non-Appropriation, (B) no later than the last day of the fiscal year for which appropriations were made for the rental due under any Schedule to this Lease Agreement (the "Return Date"), you shall return to us all, but not less than all, of the Product covered by such Schedule to this Lease Agreement, at your sole expense, in accordance with the terms hereof; and (C) any Schedule to this Lease Agreement shall terminate on the Return Date without penalty or expense to you and you shall not be obligated to pay the rentals beyond such fiscal year, provided that (x) you shall pay any and all rentals and other payments due up through the end of the last day of the fiscal year for which appropriations were made and (y) you shall pay month-to-month rent at the rate set forth in any such Schedule for each month or part thereof that you fail to return the Product as required herein. (iii) Upon any such Non-Appropriation, upon our request, you will provide, upon our request, an opinion of independent counsel (who shall be reasonably acceptable to us), in form reasonably acceptable to us, confirming the Non-Appropriation and providing reasonably sufficient proof of such Non-Appropriation.
- (c) **Funding Intent.** You represent and warrant to us that you presently intend to continue this Lease Agreement and any Schedule hereto for the entire term of such Schedule and to pay all rentals relating to such Schedule and to do all things lawfully within your power to obtain and maintain funds from which the rentals and all other payments owing under such Schedule may be made. The parties acknowledge that appropriation for rentals is a governmental function to which you cannot contractually commit yourself in advance and this Lease Agreement shall not constitute such a commitment. To the extent permitted by law, the person or entity in charge of


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preparing your budget will include in the budget request for each fiscal year during the term of each Schedule, respectively, to this Lease Agreement an amount equal to the rentals (to be used for such rentals) to become due in such fiscal year, and will use all reasonable and lawful means available to secure the appropriation of money for such fiscal year sufficient to pay all rentals coming due during such fiscal year.

- (d) **Authority and Authorization.** (i) You represent and warrant to us that: (A) you are a State or political subdivision of a State, as those terms are defined in Section 103 of the Internal Revenue Code; (B) you have the power and authority to enter into this Lease Agreement and all Schedules to this Lease Agreement; (C) this Lease Agreement and all Schedules to this Lease Agreement have been duly authorized, executed and delivered by you and constitute valid, legal and binding agreement(s) enforceable against you in accordance with their terms; and (D) no further approval, consent or withholding of objections is required from any governmental authority with respect to this Lease Agreement or any Schedule to this Lease Agreement. (ii) If and to the extent required by us, you agree to provide us with an opinion of independent counsel (who shall be reasonably acceptable to us) confirming the foregoing and other related matters, in form and substance acceptable to us. (iii) You agree to take all required actions and to file all necessary forms, including IRS Forms 8038-G or 8038-GC, as applicable, to preserve the tax exempt status of this Lease Agreement and all Schedules thereto. (iv) You agree to provide us with any other documents that we may reasonably request in connection with the foregoing and this Lease Agreement.
- (e) **Assignment.** You agree to acknowledge any assignment to the Assignee in writing, if so requested, and, if applicable, to keep a complete and accurate record of all such assignments in a manner that complies with Section 149(a) of the Internal Revenue Code and the regulations promulgated thereunder.

IN WITNESS WHEREOF, the parties have executed this Lease Agreement as of the dates set forth below.

THE PERSON SIGNING THIS LEASE AGREEMENT ON BEHALF OF THE CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO.

<p>CUSTOMER By: X <u>George Eighmy</u> <small>Authorized Signer Signature</small> Printed Name: <u>George Eighmy</u> Title: <u>CEO</u> Date: <u>10/5/15</u> Facsimile Number: _____</p>	<p>Accepted by: RICOH USA, INC By: _____ <small>Authorized Signer Signature</small> Printed Name: _____ Title: _____ Facsimile Number: _____</p>
	<p>YOLANDA RADFORD <small>Date</small> AUG 01 2015 OPERATIONS SPECIALIST</p>

General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingra	2056-C	9/30/2016	7	37

The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511 PO Box 71570, Chicago, IL 60694-1570
2 Crowe Horwath LLP	
3	
4	

Services Provided by This Firm (*describe fully*)

1 Reimbursement Advisory Consulting	\$ 13,710
2 Annual audit, facility audit	\$ 32,700
3	\$
4	\$
Charge for Services Provided	
	\$ 46,410

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Treasurer State of CT	860-584-6230 860-261-4874
2 State Marshal Arthur B Cyr	
3	
4	
5	

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

- 1 111 North Main Street #23, Bristol, CT 06010
- 2 201 West Street, Bristol, CT 06010
- 3
- 4
- 5

Services Provided by This Firm (*describe fully*)

1 Probate Court (Disallowed on Pg. 28)	\$ 693
2 State Marshal fee for serving conservator application (Disallowed on Pg. 28)	\$ 180
3	\$
4	\$
5	\$
Charge for Services Provided	
	\$ 873

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

- Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended						Page	of		
		9/30/2016									
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH			RHNS	(Specify)
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)			Total	CCNH		
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period		128	128			128	128		128	128	
B. On last day of THIS report period		128	128			128	128		128	128	
2. Number of Residents											
A. As of midnight of PREVIOUS report period		117	117			117	117		113	113	
B. As of midnight of THIS report period		119	119			113	113		119	119	
3. Total Number of Days Care Provided During Period											
A. Medicare		4,400	4,400			3,315	3,315		1,085	1,085	
B. Medicaid (Conn.)		32,429	32,429			24,225	24,225		8,204	8,204	
C. Medicaid (other states)											
D. Private Pay		2,507	2,507			1,976	1,976		531	531	
E. State SSI for RCH											
F. Other (Specify)		3,608	3,608			2,783	2,783		825	825	
G. Total Care Days During Period (3A thru F)		42,944	42,944			32,299	32,299		10,645	10,645	
Total Number of Days Not Included in Figures in											
4. 3G for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days		8	8			8	8				
B. Other Bed Reserve Days		7	7			7	7				
5. Total Resident Days (3G + 4A + 4B)		42,959	42,959			32,314	32,314		10,645	10,645	

Schedule of Resident Statistics (Cont'd)

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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	11	94		14				
Per Diem Rate								
a. One bed rm.	Various	236.52		433.00				
b. Two bed rms.	Various	236.52		419.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,801	4,801		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	467	467		
2. Restorative Treatments				
C. Other	17,814	17,814		
D. Total Physical Therapy Treatments	23,082	23,082		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	381	381		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	62	62		
2. Restorative Treatments				
C. Other	1,821	1,821		
D. Total Speech Therapy Treatments	2,264	2,264		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,208	4,208		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	409	409		
2. Restorative Treatments				
C. Other	19,232	19,232		
D. Total Occupational Therapy Treatments	23,849	23,849		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	139,044	2,160				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	287,820	14,441				
5. Dietary Service						
a. Head Dietitian	28,672	922				
b. Food Service Supervisor	46,835	2,346				
c. Dietary Workers	352,609	29,047				
6. Housekeeping Service						
a. Head Housekeeper	56,537	2,160				
b. Other Housekeeping Workers	279,179	20,821				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	25,953	1,452				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	57,381	4,371				
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	184,456	4,312				
b. RN						
1. Direct Care	1,252,081	34,548				
2. Administrative**	384,503	11,668				
c. LPN						
1. Direct Care	596,926	21,045				
2. Administrative**						
d. Aides and Attendants	2,095,953	143,164				
e. Physical Therapists	42,991	1,021				
f. Speech Therapists	7,464	177				
g. Occupational Therapists	40,706	966				
h. Recreation Workers	74,455	4,825				
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	111,117	4,311				
n. Marketing	59,621	2,160				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,124,303	305,917				

* 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
	0					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

**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		
		9/30/2016	37				
Name	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
Section I - Operators/Owners							
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).							
Ashley Carrier	123,253	Director of Nursing	2,160	Pag 10 Line A			

* 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.

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		
Bristol Healthcare, Inc. d/b/a Inghram Manor		2056-C		9/30/2016		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Jonathan Neagle	139,044			Administrator	2,160	Pag 10 Line 4			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	13,901	Fee Svc				
3. Pharmacist	26,955	222				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	438,963	5,948				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	18,000	142				
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	76,210	1,347				
b. Other						
10. Occupational Therapist						
a. Resident Care	415,629	6,660				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	13,167	Fee Svc				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,002,825	14,319				

* 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 Bristol Healthcare, Inc. d/b/a Ingraham Manor		License No. 2056-C	Report for Year Ended 9/30/2016		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
West River Pharmacy, fka MedStat Pharmacy, 41 Northwest Drive, Plainville, CT 06062	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Alliance Rehab Services, 28100 Torch Parkway Suite 600, Warrenville, IL 60555	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Doris Alher, MD - Bristol Hospital	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Surendran Varma, MD - Bristol Hospital	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maureen Canil, Stamford, CT	RN Admin - Operations Consulting	<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 type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
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		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input 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
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 26,334	26,334		
2. Disability Insurance	\$ 10,002	10,002		
3. Unemployment Insurance	\$ 55,228	55,228		
4. Social Security (F.I.C.A.)	\$ 432,092	432,092		
5. Health Insurance	\$ 342,874	342,874		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,148	4,148		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 136,707	136,707		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 61,347	61,347		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ (66,168)	(66,168)		
d. Accounting and Auditing	\$ 46,410	46,410		
e. Legal (Services should be fully described on Page 7)	\$ 873	873		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 2,043	2,043		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 6,472	6,472		
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 810,552	810,552		
Subtotal	\$ 1,868,914	1,868,914		

* 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**

Bristol Healthcare, Inc. d/b/a Ingraham Manor
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	(0)		
BHC Employee Benefits Tuition Reimbursement	\$ 4,122		
BHC Employee Benefits Employee Physicals	\$ 52,856		
BHC Employee Benefits Misc Expense	\$ (1,607)		
BHC Employee Benefits Recruitment Expenses	\$ 5,976		
Total	\$ 61,347	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	1,868,914	1,868,914			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 753	753			
3. Gifts to Staff and Residents	\$ 1,023	1,023			
4. Employee Travel	\$ 262	262			
5. Education Expenses Related to Seminars and Conventions	\$ 563	563			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 69	69			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 684	684			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,040	4,040			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,918	11,918			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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>)	\$ 166,630	166,630			
12. Administrative Management Services**	\$ 184,761	184,761			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 17,607	17,607			
C-14 Total Administrative & General Expenditures	\$ 2,257,224	2,257,224			

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotion	\$ 684		
Total Other Advertising	\$ 684	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Leading Edge Member Dues	\$ 11,918		
Total Dues	\$ 11,918	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
BHC Administration Subs, Books, Etc.	\$ 602		
BHC Administration Bank Charges	\$ 15,750		
BHC Administration Misc Expense	\$ (4,530)		
BHC Administration PT Satisf-OOPS fund	\$ 978		
BHC Administration Survey Expense	\$ 3,052		
Licenses	\$ 1,680		
Webinar Fee	\$ 75		
Total Other Administrative and General	\$ 17,607	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham M	License No. 2056-C	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Bristol Hospital, Inc., 41 Brewster Road, Bristol, CT 06010	184,761	Parent company chargebacks for administrative costs	Pg. 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor		2056-C	9/30/2016		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 277,977	277,977				
2. Non-Food Supplies	\$ 45,057	45,057				
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$					
c. Management Services**	\$					
d. Other (Specify) _____ Knife Sharpening	\$ 637	637				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 323,671	323,671				
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
G. Resident Meals:	Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes		<input type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="radio"/> Yes		<input type="radio"/> No		If yes, specify cost.	
L. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes		<input type="radio"/> No		If yes, specify amt.	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.	
O. Is any revenue collected from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.	
P. 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.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor		2056-C	9/30/2016	19	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. \$	102	102	
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)		\$	159,443	159,443	
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	524	524	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	160,069	160,069	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue 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)			

* 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 3E.

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2016	20	37	
Item	Sq. Ft. Serviced by Personnel	Total	CCNH	RHNS	(Specify)
4. Housekeeping					
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	47,366	47,366		
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. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	47,366	47,366		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from West River Pharmacy	\$	365,510	365,510		
b. Medicine Cabinet Drugs	\$	40,664	40,664		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	23,566	23,566		
f. X-rays and Related Radiological Procedures***	\$	19,039	19,039		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	34,290	34,290		
i. Recreation	\$	58,252	58,252		
j. Other (Specify)**** See Attached Schedule	\$	233,727	233,727		
5K. Total Resident Care Expenditures (5a - 5j)	\$	775,048	775,048		

* 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

Description	CCNH	RHNS	(Specify)
	0		
BHC Nrsg Pool & Serv Med A Md Off vst-IM	\$ 3,640		
BHC Nrsg Pool & Serv Lab fees-IM	\$ 74		
BHC Nrsg Pool & Serv MSS-Bed Rental	\$ 80		
BHC Nrsg Pool & Serv Special Matt Rent IM	\$ 15,897		
BHC Nrsg Pool & Serv Wound Vacuum Supply	\$ 8,708		
BHC Nrsg Pool & Serv Wound Vaccum rental	\$ 4,135		
BHC Nrsg Pool & Serv MSS-IV Sets	\$ 1,650		
BHC Nrsg Pool & Serv MSS-IV Solutions	\$ 15,419		
BHC Nrsg Pool & Serv M&S-Supp Misc	\$ 172		
BHC Nrsg Pool & Serv Nursing-Supplies	\$ 140,977		
BHC Nrsg Pool & Serv Nutritional Supp	\$ 11,370		
BHC Nrsg Pool & Serv Tube feeding	\$ 45		
BHC Physical Therapy PT supplies IM	\$ 938		
BHC Pharmacy MSS-IV Sets	\$ 8,228		
BHC Pharmacy MSS-IV Solutions	\$ 22,379		
BHC Administration PT Nourishment	\$ 15		
Total Other Resident Care	\$ 233,727	\$ -	\$ -

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

Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		License No.	Report for Year Ended	Page of				
		Yes	No				21	37		
						Total Cost/Page Ref.***				
				Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
CWPM	PO Box 415 Plainville, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	19,658			22	6f
Martin Laviero	PO Box 1659 Bristol, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	10,703			22	6f
Otis Elevator	PO Box 13898, Newark, NJ	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Service	10,916			22	6a/f
American Healthtech	PO Box 936171, Atlanta, GA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Fee	13,792			16	m11
Unitex	420 Ledyard St, Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Service/Linens	150,010			19	3b
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input checked="" type="radio"/>	<input type="radio"/>	Affiliate	Intercompany payroll processing fees	12,900			16	m11
Joseph E. Sansone	18040 Edison Avenue, Chesterfield, MO 63005	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Real Estate & Property Tax Review	132,688			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 23,159	23,159				
b. Heat	\$ 29,317	29,317				
c. Light & Power	\$ 114,761	114,761				
d. Water	\$ 7,963	7,963				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,912	9,912				
f. Other (<i>itemize</i>)	\$ 189,405	189,405				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 374,517	374,517				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 1,758	1,758				
b. Building & Building Improvements	\$ 357,959	357,959				
c. Non-Movable Equipment	\$ 5,480	5,480				
d. Movable Equipment	\$ 56,059	56,059				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 421,256	421,256				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 25,693	25,693				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 25,693	25,693				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 94,615	94,615				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 14,212	14,212				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 555,776	555,776				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
BHC Operation Of Plant VP's/Directors/Mgrs	\$ 50		
BHC Operation Of Plant Landscaping	\$ 5,403		
BHC Operation Of Plant Snow Removal	\$ 10,703		
BHC Operation Of Plant Maint/Serv Contracts	\$ 38,250		
BHC Operation Of Plant Maint supplies	\$ 32,879		
BHC Operation Of Plant Equip Not Capitalizd	\$ 11,425		
BHC Operation Of Plant Other Expense	\$ 11,863		
BHC Operation Of Plant Rental Of Equipment	\$ 50,296		
BHC Operation Of Plant Trash/Recycling Exp	\$ 20,682		
BHC Operation Of Plant Sewage	\$ 7,854		
Total Other Repairs and Maintenance	\$ 189,405	\$ -	\$ -

Bristol Healthcare, Inc. d/b/a Ingraham Manor
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/21/2016	Wanderguard Elevator	\$ 12,450	20	\$ 363
Total additions for Building Improvement		\$ 12,450		\$ 363 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/1/2015	Cleveland Range	\$ 9,995	10	\$ 833
Total additions for Non-Movable Equipmen		\$ 9,995		\$ 833 *
Deletions:				
Total deletions for Non-Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/7/2015	Wall Mounted Computer	\$ 27,155	5	\$ 6,336
1/12/2016	Hygeine Chairs	\$ 10,268	10	\$ 770
2/3/2016	Upgrade Wireless Network	\$ 4,165	10	\$ 278
5/4/2016	Upgrade Wireless Network	\$ 26,840	10	\$ 1,118
Total additions for Movable Equipmen		\$ 68,428		\$ 8,502 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Bristol Health Care, Inc. d/b/a Ingraham Manor
 Depreciation Schedule
 September 30, 2016

Vendor	Description	Date	Amount	Useful Life	2016 Depreciation	2016 Accum Depr.	NBV
Land Improvements							
Various	Assets prior to 2015	Various	409,631	Various	1,758	398,277	11,354
	Total Assets prior to 2015		409,631		1,758	398,277	11,354
Total Land Improvements			409,631		1,758	398,277	11,354
Building Improvements							
Various	Assets prior to 2015	Various	9,833,582	Various	355,041	8,424,965	1,408,617
	Total Assets prior to 2015		9,833,582		355,041	8,424,965	1,408,617
<u>2015 Additions</u>							
	Hydrotherm Hot Water Heater	4/1/2014	14,500	10	1,450	3,625	10,875
	Fire Door Elevators	5/1/2015	9,340	15	623	882	8,458
	Generator Repair	3/1/2015	2,410	5	482	723	1,687
	Total 2015 Additions		26,250		2,555	5,230	21,020
<u>2016 Additions</u>							
	Wanderguard Elevator	3/21/2016	12,450	20	363	363	12,087
	Total 2016 Additions		12,450		363	363	12,087
Total Building Improvements			9,872,282		357,959	8,430,558	1,441,724
Non-Movable Equipment							
Various	Assets prior to 2015	Various	35,936	Various	3,830	11,870	24,066
	Total Assets prior to 2015		35,936		3,830	11,870	24,066
<u>2015 Additions</u>							
	Blanket Warming Cabinet	5/1/2014	4,412	10	441	1,066	3,346
	Ice Machine	11/1/2014	3,754	10	375	719	3,035
	Total 2015 Additions		8,166		817	1,786	6,380
<u>2016 Additions</u>							
	Cleveland Range	12/1/2015	9,995	10	832.92	833	9,162
	Total 2016 Additions		9,995		833	833	9,162
Total Non-Movable Equipment			54,097		5,480	14,489	39,608
Movable Equipment							
Various	Assets prior to 2015	Various	1,355,746	Various	26,023	1,269,031	86,715
	Total Assets prior to 2015		1,355,746		26,023	1,269,031	86,715
<u>2015 Additions</u>							
	TV's (128) TVR Commun	7/1/2015	103,983	7	14,855	18,569	85,414
	Mattresses (74) McKesson	5/1/2015	16,186	15	1,079	1,529	14,657
	Window Covering Replacement	4/1/2015	39,475	15	2,632	3,948	35,527
	Upgrade Telephone System	6/1/2015	13,522	10	1,352	1,803	11,719
	Display Case Refrigerator	8/1/2014	3,194	5	639	1,384	1,810
	Electric Burnisher (2)	5/1/2015	2,120	15	141	200	1,920
	HP Elite Tablet	4/1/2014	2,508	3	836	2,090	418
	Total 2015 Additions		180,988		21,534	29,523	151,465
<u>2016 Additions</u>							
	Wall Mounted Computer	7/7/2015	27,155	5	6,336	6,336	20,819
	Hygeine Chairs	1/12/2016	10,268	10	770	770	9,498
	Upgrade Wireless Network	2/3/2016	4,165	10	278	278	3,887
	Upgrade Wireless Network	5/4/2016	26,840	10	1,118	1,118	25,722
	Total 2016 Additions		68,428		8,502	8,502	59,926
Total Non-Movable Equipment			1,605,162		56,059	1,307,056	298,106
TOTAL ASSETS PER COST REPORT			11,941,172		421,255	10,150,379	1,790,793
TOTAL ASSETS PER TRIAL BALANCE			11,941,173		421,256	10,149,406	1,791,767
Variance			(1)		(1)	973	(974)

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Bristol Healthcare, Inc. d/b/a Ingraham Manor		2056-C		9/30/2016		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Mortgage Expense	1	2002	20	473,226	345,506			25,693	
2.									
3.									
B-4. Subtotal									25,693
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									25,693

* 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.

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2016	25	37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input 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	02/01/88				
2. Date Structure Completed	12/01/89				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	12/08/89				
5. Total Licensed Bed Capacity	128				
6. Square Footage					
7. Acquisition Cost					
a. Land	343,035				
b. Building	9,229,206				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		CHEFA			
b. Date Mortgage Obtained		01/01/02			
c. Interest Rate for the Cost Year		5.50%			
d. Term of Mortgage (number of years)		30			
e. Amount of Principal Borrowed		8,850,000			
f. Principal balance outstanding as of 09/30/2016		2,069,025			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bristol Healthcare, Inc. d/b/a Ingraham		2056-C	9/30/2016		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			153,913	153,913		
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 153,913	153,913		

(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	
Bristol Healthcare, Inc. d/b/a Ingrah		2056-C		9/30/2016		27 37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				153,913	153,913		
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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	153,913	153,913	
14. Insurance							
a. Insurance on Property (buildings only)				\$	53,277	53,277	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	18,700	18,700	
Malpractice Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	71,977	71,977	
15. Total All Expenditures (A-13 thru C-14)				\$	11,846,689	11,846,689	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Bristol Healthcare, Inc. d/b/a Ingraham Manor			2056-C	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 40,706	40,706		
4.			Other - See attached Schedule	\$ 59,621	59,621		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 415,629	415,629		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ (66,168)	(66,168)		
10.	15	1e	Accounting & Legal	\$ 873	873		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 1,023	1,023		
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 4,122	4,122		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 684	684		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 4,561	4,561		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 461,051	461,051		

* 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	12n	Marketing/Public Relations Salaries	\$ 59,621		
Total Other Salaries Adjustment			\$ 59,621	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Employee Benefits - Misc. Expense	\$ (1,607)		
15	Var	Marketing Benefits Disallowance (See Attached)	\$ 10,420		
16	m13	BHC Administration Misc Expense	\$ (4,530)		
16	L 2	Employee Benefits - Dept Head Meeting/Bingo	278		
Total Other A&G Adjustments			\$ 4,561	\$ -	\$ -

Bristol Health Care, Inc. d/b/a Ingraham Manor
September 30, 2016
Marketing Benefits Disallowance
Page 28b

Marketing

Marketing Salary	59,621	TB Linked
Total Salaries	<u>6,124,303</u>	TB Linked
Percent to Total Salaries	0.97%	
Benefits (Pg 15, Line 1a1 - 1a9)	1,068,732	TB Linked
(Less) Employee Benefits Self Disallowed	<u>1,607</u>	Page 28 attachment
Revised Total Benefits	1,070,339	
Marketing Benefits Disallowed	10,420	Page 28 attachment

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Bristol Healthcare, Inc. d/b/a Ingraham Manor			2056-C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 461,051	461,051		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 365,510	365,510		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 19,039	19,039		
30.	20	5h	Laboratory	\$ 34,290	34,290		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 23,566	23,566		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 111,783	111,783		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
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	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 15,299	15,299		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,030,538	1,030,538		

*** 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.

Bristol Healthcare, Inc. d/b/a Ingraham Manor
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV (See Attachment)	\$ 31,528		
20	5j	Nrsg Pool & Serv Med A Md Off vst-IM	\$ 3,640		
20	5j	Nrsg Pool & Serv MSS-Bed Rental	\$ 80		
20	5j	Nrsg Pool & Serv Special Matt Rent IM	\$ 15,897		
20	5j	Nrsg Pool & Serv Wound Vacuum Supply	\$ 8,708		
20	5j	Nrsg Pool & Serv Wound Vaccum Rental	\$ 4,135		
20	5j	Nrsg Pool & Serv MSS-IV Sets	\$ 1,650		
20	5j	Nrsg Pool & Serv MSS-IV Solutions	\$ 15,419		
20	5j	Nrsg Pool & Serv Tube feeding	\$ 45		
20	5j	BHC Nrsg Pool & Serv Lab fees-IM	\$ 74		
20	5j	BHC Pharmacy MSS-IV Sets	\$ 8,228		
20	5j	BHC Pharmacy MSS-IV Solutions	\$ 22,379		
Total Other Ancillary Costs			\$ 111,783	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records	\$ 125		
30	IV 8	Counseling Center Food Revenue	\$ 2,273		
30	IV 8	Adm Misc Income	\$ 8		
30	IV 8	HR Misc Income	\$ 3		
30	IV 8	Vending Machine Income	\$ 129		
30	IV 8	Misc Non-Operating Revenue	\$ 10,113		
30	IV 8	Purchase Discounts	\$ 443		
30	IV 1	Meals sold to guests, employees & others	\$ 2,205		
Total Other Adjustments			\$ 15,299	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Bristol Health Care, Inc. d/b/a Ingraham Manor
Disallowance Schedule for Cable TV
September 30, 2016**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #09.6692.7305 reclassified to Marcum 103	\$ 35,128 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 31,528</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	M 2056-C	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 13,796,424	13,796,424				
b. Medicaid Room and Board Contractual Allowance **	\$ (6,047,246)	(6,047,246)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,824,475	1,824,475				
b. Medicare Room and Board Contractual Allowance **	\$ 493,054	493,054				
4. a. Private-Pay Residents and Other	\$ 2,328,347	2,328,347				
b. Private-Pay Room and Board Contractual Allowance **	\$ 47,191	47,191				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 219,748	219,748				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (130,000)	(130,000)				
c. Prescription Drugs - Non-Medicare	\$ 139,566	139,566				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (45,863)	(45,863)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 521,738	521,738				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 324,595	324,595				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 91,035	91,035				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 76,554	76,554				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 445,454	445,454				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 366,412	366,412				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (999,175)	(999,175)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (595,365)	(595,365)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,856,944	12,856,944				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 2,205	2,205				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 111,664	111,664				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 13,094	13,094				
V. Total Other Revenue (1 thru 8)	\$ 126,963	126,963				
VI. Total All Revenue (III +V)	\$ 12,983,907	12,983,907				

* 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)
		0		
30 II 6a	BHC Diagnostic X-Ray REV IP MCR	\$ 15,448		
30 II 6a	BHC Laboratory REV IP MCR	\$ 15,997		
30 II 6a	BHC Respiratory Care REV IP MCR	\$ 10,701		
30 II 6a	BHC Allow. Ancillary IP Medicare	\$ (1,041,321)		
Total Other Resident Revenue - Medicare		\$ (999,175)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	BHC Diagnostic X-Ray REV IP MCR MGD	\$ 2,328		
30 II 6b	BHC Diagnostic X-Ray REV IP Commercial	\$ 1,557		
30 II 6b	BHC Laboratory REV IP MCR MGD	\$ 1,662		
30 II 6b	BHC Laboratory REV IP Commercial	\$ 7,742		
30 II 6b	BHC Respiratory Care REV IP MCR MGD	\$ 2,232		
30 II 6b	BHC Respiratory Care REV IP Commercial	\$ 5,442		
30 II 6b	BHC Allow. Ancillary IP Medicare Mgd	\$ (154,121)		
30 II 6b	BHC Allow. Ancillary IP Medicaid	\$ (33,178)		
30 II 6b	BHC Allow. Ancillary IP Cont Adj-Commerci	\$ (420,042)		
30 II 6b	BHC X ray Allowance IP Cont Adj-Commerci	\$ (914)		
30 II 6b	BHC Lab Allowance IP Cont Adj-Commerci	\$ (5,526)		
30 II 6b	BHC Oxygen allowance IP Cont Adj-Commerci	\$ (2,547)		
Total Other Resident Revenue		\$ (595,365)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			(0)		
30 IV 5	BHC Other Non-Oper REV Int Inc-Misc	1,118,529	\$ 12,478		
30 IV 5	BHC Other Non-Oper REV Unrealized G/L	1,118,529	\$ 99,186		
Total Interest Income			\$ 111,664	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	BHC Other Op Revenue-Adm Purchase Discounts	\$ 443		
30 IV 8	BHC Other Op Revenue-Adm Misc Non-Oper Rev	\$ 10,113		
30 IV 8	BHC Other Op Revenue-Adm Misc Income	\$ 8		
30 IV 8	BHC OOR-Admin Medical Record Fees	\$ 125		
30 IV 8	BHC OOR-HR Misc Income	\$ 3		
30 IV 8	BHC OOR-Food & Nutrition Vend Machine	\$ 129		
30 IV 8	BHC OOR-Food & Nutrition Counseling CTR INC	\$ 2,273		
Total Other Revenue		\$ 13,094	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,354,835
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,443,029
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	13,084
4 Inventories			\$	31,246
5. Prepaid Expenses			\$	2,926
a. Prepaid Expense	2,926			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	43,111
Security Deposits	14,036			
Cash - Patient Trust	18,610			
Workers Comp Fund	10,465			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,888,230
B. Fixed Assets				
1. Land			\$	343,035
2. Land Improvements	*Historical Cost	409,631	\$	11,354
	Accum. Depreciation	398,277		Net
3. Buildings	*Historical Cost	9,872,282	\$	1,441,724
	Accum. Depreciation	8,430,558		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	54,097	\$	39,608
	Accum. Depreciation	14,489		Net
6. Movable Equipment	*Historical Cost	1,605,162	\$	298,106
	Accum. Depreciation	1,307,056		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	35,895
CIP	34,920			
F/S vs C/R NBV	975			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,169,722

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	6,057,952
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 473,226	
			Accum. Depreciation 371,199	Net
			\$	102,027
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	1,131,225
Investments in BHHC			1,118,529	
Investments in BHDF			12,696	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,233,252
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,291,205

* 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
Bristol Healthcare, Inc. d/b/a Ingraham Manor		2056-C	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	523,661
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	301,706
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>)				\$	616,485
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,492,670
A/R Credit Balances / Security Depc		287,906	Self-Insurance Claim / St	632,892	
Patient Trust Pay / Patient Refunds		2,181	Met Pay Deduction / Au	171	
Annuities Withheld / IRS Levy With		92			
Property Tax Payable / Accrued Exp		569,428			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,934,522

* 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 Bristol Healthcare, Inc. d/b/a Ingraham Man		License No. 2056-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,934,522	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 1,875,455	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,719,872	
Name and Address of Lender	Amount	Loan Date			
BHI	1,719,872				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,595,328	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,529,850	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(375,863)
6. Gain or Loss for Period			\$	1,137,218
	10/1/2015	thru 9/30/2016		
7. Total Net Worth			\$	761,355
C. Total Reserves and Net Worth			\$	761,355
D. Total Liabilities, Reserves, and Net Worth			\$	7,291,205

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham N	2056-C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(362,521)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,983,907
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,846,689
D. Net Income or Deficit			\$	1,137,218
E. Balance			\$	774,697
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Prior Period Adjustment				(13,342)
F-3. Total Additions			\$	(13,342)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	761,355
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2016	37	37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
	PRINCIPAL	2/3/17		
Printed Name of Preparer				
Matthew S. Bovolack				
Address Address		Phone Number		
555 Long Wharf Drive, New Haven, CT 06511		203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Bristol Hospital and Healthcare Group for the year ended September 30, 2016, 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 Bristol Hospital and Healthcare Group. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Bristol Hospital and Healthcare Group 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 3, 2017



MARCUM GROUP
MEMBER

Error Check

Level	Item	Reported as	
	Page 24 - Historical Cost of Organization Expense	-	473,226
	Page 24 - Accumulated Amort. of Org. Expense	-	371,199

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Bristol Healthcare Inc. d/b/a Ingraham Manor

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 cost year 2015? 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 2016, 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 cost year 2015?

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 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 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. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

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: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
09.1100.0010	BHC Cash-Operating Acct	2,354,585.00			2,354,585.00
09.1100.0020	BHC Security Deposits	14,036.00			14,036.00
09.1100.0040	BHC Cash - Patient Trust	18,610.00			18,610.00
09.1100.0050	BHC Petty Cash	250.00			250.00
09.1100.0060	BHC Workers Comp Fund	10,465.00			10,465.00
09.1110.1000	BHC Investments	1,118,529.00			1,118,529.00
09.1120.0001	BHC A/R-Room and Board	1,602,174.00			1,602,174.00
09.1120.0003	BHC A/R Credit Balances	273,870.00			273,870.00
09.1120.0014	BHC A/R-Ancillary	30,817.00			30,817.00
09.1121.0001	BHC A/R Resv uncollect	(463,832.00)			(463,832.00)
09.1200.0014	BHC A/R - Special Events	13,084.00			13,084.00
09.1300.0600	BHC Inventory-MM	31,246.00			31,246.00
09.1400.0002	BHC Prepaid Expense	2,926.00			2,926.00
09.1600.0004	BHC Inv in BHDF	12,696.00			12,696.00
09.1720.0004	BHC Cost Of Issuance	241,361.00			241,361.00
09.1720.0005	BHC Bond Discount	60,511.00			60,511.00
09.1720.0008	BHC Bond-Underwrtrs Disc	78,849.00			78,849.00
09.1720.0009	BHC Bond Issue Costs	92,505.00			92,505.00
09.1720.0010	BHC Accum Amort-Issuance	(73,754.00)			(73,754.00)
09.1720.0011	BHC Accum Amort-Bond COI	(192,437.00)			(192,437.00)
09.1720.0012	BHC AccumAmort-Unamr Dis	(42,142.00)			(42,142.00)
09.1720.0013	BHC AccumAmort-Under Dis	(62,866.00)			(62,866.00)
09.1810.0001	BHC Land	343,035.00			343,035.00
09.1810.0002	BHC Land Imp	409,631.00			409,631.00
09.1820.0001	BHC Building / Fixtures	8,234,966.00			8,234,966.00
09.1820.0002	BHC Building Improvement	1,637,317.00			1,637,317.00
09.1850.0001	BHC Fixed Equipment	54,097.00			54,097.00
09.1860.0002	BHC Moveable Equipment	1,421,782.00			1,421,782.00
09.1870.0001	BHC Computer Equipment	183,380.00			183,380.00
09.1900.0000	BHC CIP	34,920.00			34,920.00
09.1910.0001	BHC Acc Dep Lnd Improv	(398,276.00)			(398,276.00)
09.1920.0001	BHC Acc Dep Bldg / Fix	(7,364,227.00)			(7,364,227.00)
09.1920.0002	BHC Acc depr build impr	(1,066,331.00)			(1,066,331.00)
09.1950.0001	BHC Acc Dep Fixed Equip	(15,090.00)			(15,090.00)
09.1960.0001	BHC Acc Dep Moveable equipment	(1,178,608.00)			(1,178,608.00)
09.1990.0001	BHC Accm Dpr Cmptr Equip	(126,874.00)			(126,874.00)
09.2100.0010	BHC Accounts Payable	(523,661.00)			(523,661.00)
09.2100.0080	BHC A/R Credit Balances	(273,870.00)			(273,870.00)
09.2100.0085	BHC Security Deposit-Oth	(14,036.00)			(14,036.00)
09.2100.0086	BHC Patient Trust Pay	(18,610.00)			(18,610.00)
09.2100.0090	BHC Patient Refunds	16,429.00			16,429.00
09.2100.0095	BHC Property Tax And Real Estate Tax Payable	(33,377.00)			(33,377.00)
09.2110.0020	BHC Due To/From BHI	(1,719,872.00)			(1,719,872.00)
09.2200.0010	BHC Accrued Payroll	(104,644.00)			(104,644.00)
09.2200.0020	BHC Accrued PTO	(197,062.00)			(197,062.00)
09.2300.0003	BHC I.R.S. Levy Withheld	(92.00)			(92.00)
09.2300.0010	BHC Auxiliary Gold Sale	(171.00)			(171.00)
09.2400.0030	BHC Accrued Expenses	(528,761.00)			(528,761.00)
09.2400.0050	BHC Self-Insurance Claim	(52,544.00)			(52,544.00)
09.2400.0052	BHC Self-Workers Comp	(580,348.00)			(580,348.00)
09.2700.0008	BHC Accrued 403 Match	(7,290.00)			(7,290.00)
09.2800.0030	BHC Bond Payable-CP	(616,485.00)			(616,485.00)
09.2800.0040	BHC Bond-Contra Prin	193,570.00			193,570.00
09.2800.0050	BHC Bond Interest Pay	(59,879.00)			(59,879.00)
09.2800.0070	BHC Contra Interest	59,879.00			59,879.00
09.2800.0080	BHC Bond Payable Series	(2,069,025.00)			(2,069,025.00)
09.2900.0013	BHC Unrestricted Fund	(748,659.00)			(748,659.00)
09.2910.0050	BHC Tmp Rest Fund	(12,696.00)			(12,696.00)
09.3120.1011	BHC Diagnostic X-Ray REV IP MCR	(15,448.00)			(15,448.00)
09.3120.1012	BHC Diagnostic X-Ray REV IP MCR MGD	(2,328.00)			(2,328.00)
09.3120.1033	BHC Diagnostic X-Ray REV IP Commercial	(1,557.00)			(1,557.00)
09.3140.1011	BHC Laboratory REV IP MCR	(15,997.00)			(15,997.00)
09.3140.1012	BHC Laboratory REV IP MCR MGD	(1,662.00)			(1,662.00)
09.3140.1033	BHC Laboratory REV IP Commercial	(7,742.00)			(7,742.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
09.3154.1011	BHC Respiratory Care REV IP MCR	(10,701.00)			(10,701.00)
09.3154.1012	BHC Respiratory Care REV IP MCR MGD	(2,232.00)			(2,232.00)
09.3154.1033	BHC Respiratory Care REV IP Commercial	(5,442.00)			(5,442.00)
09.3160.1011	BHC Phys Ther REV IP MCR	(352,750.00)			(352,750.00)
09.3160.1012	BHC Phys Ther REV IP MCR MGD	(143,868.00)			(143,868.00)
09.3160.1021	BHC Phys Ther REV IP Medicaid	(15,771.00)			(15,771.00)
09.3160.1033	BHC Phys Ther REV IP Commercial	(164,956.00)			(164,956.00)
09.3160.1043	BHC Phys Ther REV IP Medicare Part B	(168,988.00)			(168,988.00)
09.3161.1011	BHC OT Hosp REV IP MCR	(302,492.00)			(302,492.00)
09.3161.1012	BHC OT Hosp REV IP MCR MGD	(153,526.00)			(153,526.00)
09.3161.1021	BHC OT Hosp REV IP Medicaid	(15,811.00)			(15,811.00)
09.3161.1033	BHC OT Hosp REV IP Commercial	(197,075.00)			(197,075.00)
09.3161.1043	BHC OT Hosp REV IP Medicare Part B	(142,962.00)			(142,962.00)
09.3166.1011	BHC Speech Ther REV IP MCR	(57,027.00)			(57,027.00)
09.3166.1012	BHC Speech Ther REV IP MCR MGD	(39,578.00)			(39,578.00)
09.3166.1021	BHC Speech Ther REV IP Medicaid	(5,598.00)			(5,598.00)
09.3166.1033	BHC Speech Ther REV IP Commercial	(31,378.00)			(31,378.00)
09.3166.1043	BHC Speech Ther REV IP Medicare Part B	(34,008.00)			(34,008.00)
09.3230.1011	BHC Pharmacy REV IP MCR	(219,748.00)			(219,748.00)
09.3230.1012	BHC Pharmacy REV IP MCR MGD	(31,224.00)			(31,224.00)
09.3230.1033	BHC Pharmacy REV IP Commercial	(95,102.00)			(95,102.00)
09.3230.8000	BHC Pharmacy REV Influenza Vaccine Re	(2,983.00)			(2,983.00)
09.3230.8002	BHC Pharmacy REV Glucose Monitoring	(10,257.00)			(10,257.00)
09.3885.1011	BHC IM Room & Board IP MCR	(1,824,475.00)			(1,824,475.00)
09.3885.1012	BHC IM Room & Board IP MCR MGD	(191,288.00)			(191,288.00)
09.3885.1021	BHC IM Room & Board IP Medicaid	(13,796,424.00)			(13,796,424.00)
09.3885.1033	BHC IM Room & Board IP Commercial	(2,096,807.00)			(2,096,807.00)
09.3885.1050	BHC IM Room & Board IP Private Duty	(40,252.00)			(40,252.00)
09.4000.5500	BHC Other Op Revenue-Adm Purchase Discounts	(443.00)			(443.00)
09.4000.5998	BHC Other Op Revenue-Adm Misc Non-Oper Rev	(10,113.00)			(10,113.00)
09.4000.5999	BHC Other Op Revenue-Adm Misc Income	(8.00)			(8.00)
09.4002.5511	BHC OOR-Admin Medical Record Fees	(125.00)			(125.00)
09.4027.5999	BHC OOR-HR Misc Income	(3.00)			(3.00)
09.4035.5002	BHC OOR-Food & Nutrition EE Meals (Cafe)	(2,205.00)			(2,205.00)
09.4035.5535	BHC OOR-Food & Nutrition Vend Machine	(129.00)			(129.00)
09.4035.5997	BHC OOR-Food & Nutrition Counseling CTR INC	(2,273.00)			(2,273.00)
09.4200.5602	BHC Other Non-Oper REV Int Inc-Misc	(12,478.00)			(12,478.00)
09.4200.5621	BHC Other Non-Oper REV Unrealized G/L	(99,186.00)			(99,186.00)
09.5003.1011	BHC Allow. Ancillary IP Medicare	1,041,321.00			1,041,321.00
09.5003.1012	BHC Allow. Ancillary IP Medicare Mgd	154,121.00			154,121.00
09.5003.1021	BHC Allow. Ancillary IP Medicaid	33,178.00			33,178.00
09.5003.1033	BHC Allow. Ancillary IP Cont Adj-Commerci	420,042.00			420,042.00
09.5120.1033	BHC X ray Allowance IP Cont Adj-Commerci	914.00			914.00
09.5140.1033	BHC Lab Allowance IP Cont Adj-Commerci	5,526.00			5,526.00
09.5154.1033	BHC Oxygen allowance IP Cont Adj-Commerci	2,547.00			2,547.00
09.5230.1011	BHC Pharmacy allow IP Medicare	130,000.00			130,000.00
09.5230.1033	BHC Pharmacy allow IP Cont Adj-Commerci	45,863.00			45,863.00
09.5885.1011	BHC REV-Allow-IM IP Medicare	(493,054.00)			(493,054.00)
09.5885.1012	BHC REV-Allow-IM IP Medicare Mgd	(18,787.00)			(18,787.00)
09.5885.1021	BHC REV-Allow-IM IP Medicaid	6,047,246.00			6,047,246.00
09.5885.1033	BHC REV-Allow-IM IP Cont Adj-Commerci	(28,404.00)			(28,404.00)
09.5886.1106	BHC Provider tax Provider Tax	810,552.00			810,552.00
09.6021.1350	BHC Recreation Therapists & Asst	65,745.00			65,745.00
09.6021.1992	BHC Recreation PTO Expense Accrual	8,710.00			8,710.00
09.6021.5008	BHC Recreation Activity Supp	9,655.00			9,655.00
09.6021.6631	BHC Recreation Comp software fees	4,350.00			4,350.00
09.6022.1000	BHC Nrsg Pool & Serv VP's/Directors/Mgrs	228,516.00		(167,312.00)	61,204.00
09.6022.1050	BHC Nrsg Pool & Serv Supervisors/Coord	615,926.00		(326,524.00)	289,402.00
09.6022.1200	BHC Nrsg Pool & Serv RN'S/LPN'S	1,204,792.00		(596,926.00)	607,866.00
09.6022.1450	BHC Nrsg Pool & Serv PCA'S/HHA'S/Aides	2,071,232.00			2,071,232.00
09.6022.1500	BHC Nrsg Pool & Serv Clerical	35,267.00			35,267.00
09.6022.1900	BHC Nrsg Pool & Serv DLD/WCLD	24,721.00			24,721.00
09.6022.1992	BHC Nrsg Pool & Serv PTO Expense Accrual	354,813.00			354,813.00
09.6022.3542	BHC Nrsg Pool & Serv Med A Md Off vst-IM	3,640.00			3,640.00
09.6022.3543	BHC Nrsg Pool & Serv Med A labs-IM	34,290.00			34,290.00
09.6022.3546	BHC Nrsg Pool & Serv Med A Xrays-IM	19,160.00			19,160.00
09.6022.3547	BHC Nrsg Pool & Serv Lab fees-IM	74.00			74.00
09.6022.3548	BHC Nrsg Pool & Serv X-Ray Fees	(121.00)			(121.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
09.6022.4080	BHC Nrsg Pool & Serv MSS-Bed Rental	80.00			80.00
09.6022.4081	BHC Nrsg Pool & Serv Special Matt Rent IM	15,897.00			15,897.00
09.6022.4082	BHC Nrsg Pool & Serv Wound Vacuum Supply	8,708.00			8,708.00
09.6022.4083	BHC Nrsg Pool & Serv Wound Vaccum rental	4,135.00			4,135.00
09.6022.4220	BHC Nrsg Pool & Serv MSS-IV Sets	1,650.00			1,650.00
09.6022.4230	BHC Nrsg Pool & Serv MSS-IV Solutions	15,419.00			15,419.00
09.6022.4799	BHC Nrsg Pool & Serv M&S-Supp Misc	172.00			172.00
09.6022.5320	BHC Nrsg Pool & Serv Nursing-Supplies	140,977.00			140,977.00
09.6022.5330	BHC Nrsg Pool & Serv Nutritional Supp	11,370.00			11,370.00
09.6022.6101	BHC Nrsg Pool & Serv Tube feeding	45.00			45.00
09.6160.3060	BHC Physical Therapy OT Fees	415,629.00			415,629.00
09.6160.3070	BHC Physical Therapy PT Fees	437,858.00			437,858.00
09.6160.3100	BHC Physical Therapy ST Fees	76,210.00			76,210.00
09.6160.3350	BHC Physical Therapy Consulting Fees	1,105.00			1,105.00
09.6160.3705	BHC Physical Therapy Medical Director Fee	18,000.00			18,000.00
09.6160.3801	BHC Physical Therapy Oxy thpy supplies	23,566.00			23,566.00
09.6160.3802	BHC Physical Therapy PT supplies IM	938.00			938.00
09.6230.3350	BHC Pharmacy Consulting Fees	26,955.00			26,955.00
09.6230.4220	BHC Pharmacy MSS-IV Sets	8,228.00			8,228.00
09.6230.4230	BHC Pharmacy MSS-IV Solutions	22,379.00			22,379.00
09.6230.6501	BHC Pharmacy Drgs-med cabinet IM	40,664.00			40,664.00
09.6230.6502	BHC Pharmacy Drugs-medicare	214,698.00			214,698.00
09.6230.6503	BHC Pharmacy Drgs-nt cov by ST-IM	29,004.00			29,004.00
09.6230.6504	BHC Pharmacy Drgs-Managed care-IM	121,808.00			121,808.00
09.6600.1500	BHC Administration Clerical	166,633.00			166,633.00
09.6600.1992	BHC Administration PTO Expense Accrual	14,922.00			14,922.00
09.6600.3200	BHC Administration Accounting Fees	33,885.00		12,525.00	46,410.00
09.6600.3250	BHC Administration Billing Service Fees	13,335.00			13,335.00
09.6600.3350	BHC Administration Consulting Fees	164,673.00		(39,593.00)	125,080.00
09.6600.3530	BHC Administration Legal Fees	873.00			873.00
09.6600.3550	BHC Administration Management Fees	447,057.00		(262,296.00)	184,761.00
09.6600.5340	BHC Administration Office Supplies	10,555.00		(9,912.00)	643.00
09.6600.5440	BHC Administration Printed Forms	1,400.00			1,400.00
09.6600.5500	BHC Administration PT Nourishment	15.00			15.00
09.6600.5550	BHC Administration Subs,Books,Etc.	602.00			602.00
09.6600.7015	Administration Advertising Expense	0.00		304.00	304.00
09.6600.7120	BHC Administration Computer Software	18,303.00			18,303.00
09.6600.7145	BHC Administration Copy Machine Costs	9,912.00			9,912.00
09.6600.7205	Administration Employ Satisfaction	0.00		1,023.00	1,023.00
09.6600.7219	BHC Administration Bank Charges	15,750.00			15,750.00
09.6600.7305	BHC Administration Misc Expense	(4,530.00)			(4,530.00)
09.6600.7370	BHC Administration Postage	4,040.00			4,040.00
09.6600.7385	BHC Administration Promotion Expense	380.00			380.00
09.6600.7395	BHC Administration PT Satisf-OOPS fund	978.00			978.00
09.6600.7415	BHC Administration Recruitment Expenses	69.00			69.00
09.6600.7520	BHC Administration Survey Expense	3,052.00			3,052.00
09.6600.7600	BHC Administration Travel	180.00			180.00
09.6600.7605	BHC Administration Travel & Education	275.00			275.00
09.6600.7650	BHC Administration Member Dues & Fees	13,673.00		(1,755.00)	11,918.00
09.6600.7715	BHC Administration Telecomm-Cable	23,519.00		(14,400.00)	9,119.00
09.6600.7720	BHC Administration Telephone	11,272.00		(4,800.00)	6,472.00
09.6600.7736	BHC Administration Patient Telecomm-Cable	15,928.00		(15,928.00)	0.00
09.6600.8000	BHC Administration Depr-Land Improv.	1,758.00			1,758.00
09.6600.8010	BHC Administration Depr-Buildings	290,246.00			290,246.00
09.6600.8011	BHC Administration BLDING IMP DEPR EXP	67,713.00			67,713.00
09.6600.8015	BHC Administration Depr-Computer Equipm	11,131.00			11,131.00
09.6600.8020	BHC Administration Depr-Fixed Equip.	5,480.00			5,480.00
09.6600.8030	BHC Administration Depr-MOVEABLE EQUIP	44,928.00			44,928.00
09.6600.8040	BHC Administration Depr & Amort-Misc	25,693.00			25,693.00
09.6600.8300	BHC Administration Bad Debt Expense	(66,168.00)			(66,168.00)
09.6600.9005	BHC Administration Malpractice Ins	18,700.00			18,700.00
09.6600.9065	BHC Administration Umbrella & Property Policy	53,277.00			53,277.00
09.6600.9100	BHC Administration Interest Expense	153,913.00			153,913.00
09.6640.1100	BHC Human Resources Professional	49,150.00			49,150.00
09.6640.1992	BHC Human Resources PTO Expense Accrual	3,676.00			3,676.00
09.6643.1955	BHC Employee Benefits TuitionReimbursement	4,122.00			4,122.00
09.6643.2020	BHC Employee Benefits Med Self Ins - Admin	81,947.00			81,947.00
09.6643.2110	BHC Employee Benefits Dental Insur	53,256.00			53,256.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
09.6643.2120	BHC Employee Benefits Dental-Proll Deduct	(11,268.00)			(11,268.00)
09.6643.2150	BHC Employee Benefits Employee Physicals	52,856.00			52,856.00
09.6643.2190	BHC Employee Benefits FICA	432,092.00			432,092.00
09.6643.2221	BHC Employee Benefits EE Satisfaction	3,099.00		(3,099.00)	0.00
09.6643.2240	BHC Employee Benefits Gr Life PR Deduct	(16,985.00)			(16,985.00)
09.6643.2270	BHC Employee Benefits Health Ins. Co-Pay	(275,422.00)			(275,422.00)
09.6643.2280	BHC Employee Benefits Hlth Ins-Vision	5,625.00			5,625.00
09.6643.2290	BHC Employee Benefits Hlth Ins-VisDeduct	(7,090.00)			(7,090.00)
09.6643.2305	BHC Employee Benefits Health Ins Expense	495,826.00			495,826.00
09.6643.2320	BHC Employee Benefits Life Insurance	21,133.00			21,133.00
09.6643.2340	BHC Employee Benefits LTD Insurance	10,002.00			10,002.00
09.6643.2365	BHC Employee Benefits Pension (403b) Match	(1,647.00)			(1,647.00)
09.6643.2410	BHC Employee Benefits Pension Defined Bene	138,354.00			138,354.00
09.6643.2470	BHC Employee Benefits St UnemplTax	55,228.00			55,228.00
09.6643.2530	BHC Employee Benefits Wkrs Comp Ins	26,334.00			26,334.00
09.6643.7305	BHC Employee Benefits Misc Expense	(1,607.00)			(1,607.00)
09.6643.7415	BHC Employee Benefits Recruitment Expenses	5,976.00			5,976.00
09.6643.7605	BHC Employee Benefits Travel & Education	288.00			288.00
09.6680.1050	BHC Food & Nutrition Supervisors/Coord	46,835.00			46,835.00
09.6680.1100	BHC Food & Nutrition Professional	28,672.00			28,672.00
09.6680.1600	BHC Food & Nutrition Service Workers	330,049.00			330,049.00
09.6680.1992	BHC Food & Nutrition PTO Expense Accrual	22,560.00			22,560.00
09.6680.5061	BHC Food & Nutrition Non-Charge Catering	4,795.00			4,795.00
09.6680.5150	BHC Food & Nutrition Dish,Glass & Silvwr	4,765.00			4,765.00
09.6680.5220	BHC Food & Nutrition Groceries	277,977.00			277,977.00
09.6680.5241	BHC Food & Nutrition-Supplies	21,205.00			21,205.00
09.6680.5499	BHC Food & Nutrition-CNCL CTR	1,852.00			1,852.00
09.6680.5530	BHC Food & Nutrition Soaps Detergents Etc	6,730.00			6,730.00
09.6680.5580	BHC Food & Nutrition Uniforms & Gowns	1,510.00			1,510.00
09.6680.7210	BHC Food & Nutrition Minor Equipment	3,181.00			3,181.00
09.6680.7305	BHC Food & Nutrition Misc Expense	637.00			637.00
09.6690.1050	BHC Environmental Serv Supervisors/Coord	56,537.00			56,537.00
09.6690.1550	BHC Environmental Serv Trades Workers	34,634.00			34,634.00
09.6690.1600	BHC Environmental Serv Service Workers	220,761.00			220,761.00
09.6690.1992	BHC Environmental Serv PTO Expense Accrual	23,784.00			23,784.00
09.6690.3450	BHC Environmental Serv Housekeeping	47,366.00			47,366.00
09.6691.1600	BHC Laundry Service Workers	52,206.00			52,206.00
09.6691.1992	BHC Laundry PTO Expense Accrual	5,175.00			5,175.00
09.6691.3760	BHC Laundry PurchServ-Laundry	159,443.00			159,443.00
09.6691.5260	BHC Laundry Linen	102.00			102.00
09.6691.5261	BHC Laundry Laundry supplies IM	524.00			524.00
09.6692.1000	BHC Operation Of Plant VP's/Directors/Mgrs	50.00			50.00
09.6692.1550	BHC Operation Of Plant Trades Workers	22,896.00			22,896.00
09.6692.1992	BHC Operation Of Plant PTO Expense Accrual	3,057.00			3,057.00
09.6692.3520	BHC Operation Of Plant Landscaping	5,403.00			5,403.00
09.6692.3521	BHC Operation Of Plant Snow Removal	10,703.00			10,703.00
09.6692.7060	BHC Operation Of Plant Bldg-Rep & Maint	1,060.00			1,060.00
09.6692.7215	BHC Operation Of Plant Equipmt-Rep & Maint	22,099.00			22,099.00
09.6692.7280	BHC Operation Of Plant Maint/Serv Contracts	38,250.00			38,250.00
09.6692.7282	BHC Operation Of Plant Maint supplies	32,879.00			32,879.00
09.6692.7290	BHC Operation Of Plant Equip Not Capitalizd	11,425.00			11,425.00
09.6692.7305	BHC Operation Of Plant Misc Expense	11,863.00			11,863.00
09.6692.7455	BHC Operation Of Plant Rental Of Equipment	50,296.00			50,296.00
09.6692.7600	BHC Operation Of Plant Travel	82.00			82.00
09.6692.7700	BHC Operation Of Plant Electricity	114,761.00			114,761.00
09.6692.7750	BHC Operation Of Plant Utilities-Gas	29,317.00			29,317.00
09.6692.7755	BHC Operation Of Plant Water	7,963.00			7,963.00
09.6692.7760	BHC Operation Of Plant Trash/Recycling Exp	20,682.00			20,682.00
09.6692.7770	BHC Operation Of Plant Sewage	7,854.00			7,854.00
09.6692.7800	BHC Operation Of Plant Real Estate Taxes	94,615.00			94,615.00
09.6692.7801	BHC Operation Of Plant Personal prop tax	14,212.00			14,212.00
09.6766.1000	BHC Social Services VP's/Directors/Mgrs	55,225.00			55,225.00
09.6766.1100	BHC Social Services Professional	59,621.00			59,621.00
09.6766.1250	BHC Social Services Social Workers	41,045.00			41,045.00
09.6766.1992	BHC Social Services PTO Expense Accrual	14,847.00			14,847.00
09.7777.7777	BHC Closing Clearing	1,137,217.00			1,137,217.00
Marcum 101	Licenses	0.00		1,680.00	1,680.00
Marcum 102	Leased Equipment	0.00		9,912.00	9,912.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Marcum 103	Cable Television	0.00		35,128.00	35,128.00
Marcum 107	Dentist	0.00		13,901.00	13,901.00
Marcum 108	Eye Exam (Patient Specific)	0.00			0.00
Marcum 109	Kitchen Supplies - Utensils, napkins, etc.	0.00		1,019.00	1,019.00
Marcum 110	Employee Party	0.00		753.00	753.00
Marcum 112	DON/ADON Salaries	0.00		123,252.00	123,252.00
Marcum 113	RN - Direct Care Salaries	0.00			0.00
Marcum 114	RN - Administrative Salaries	0.00		167,312.00	167,312.00
Marcum 115	LPN - Direct Care Salaries	0.00		596,926.00	596,926.00
Marcum 116	Aides and Attendants Salaries	0.00			0.00
Marcum 117	Administrator - Salary	0.00		139,044.00	139,044.00
Marcum 118	RN Admin - Maureen A. Canil	0.00		13,167.00	13,167.00
Marcum 119	Marketing & Public Relations Mgr Salaries	0.00			0.00
Marcum 120	Mgr Community Relations Salaries	0.00			0.00
Marcum 124	Admissions Salary	0.00		53,439.00	53,439.00
Marcum 125	Rehab Coordinator Salary	0.00		42,991.00	42,991.00
Marcum 126	Infection Control Salary	0.00		13,648.00	13,648.00
Marcum 127	Resident Care Coordinator Salary	0.00		168,276.00	168,276.00
Marcum 128	ST Director Allocation	0.00		7,464.00	7,464.00
Marcum 129	OT Director Allocation	0.00		40,706.00	40,706.00
Marcum 130	Webinar Fee	0.00		75.00	75.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
Marcum 117	Administrator - Salary	0.00		139,044.00	139,044.00
			RJE - 4	<u>139,044.00</u>	
Subtotal [2] Administrators		<u>0.00</u>		<u>139,044.00</u>	<u>139,044.00</u>
Subgroup : [4] Other Administrative Salaries					
09.6600.1500	BHC Administration Clerical	166,633.00		0.00	166,633.00
09.6600.1992	BHC Administration PTO Expense Accrual	14,922.00		0.00	14,922.00
09.6640.1100	BHC Human Resources Professional	49,150.00		0.00	49,150.00
09.6640.1992	BHC Human Resources PTO Expense Accrual	3,676.00		0.00	3,676.00
Marcum 124	Admissions Salary	0.00		53,439.00	53,439.00
			RJE - 4	<u>53,439.00</u>	
Subtotal [4] Other Administrative Salaries		<u>234,381.00</u>		<u>53,439.00</u>	<u>287,820.00</u>
Subgroup : [5A] Head Dietitian					
09.6680.1100	BHC Food & Nutrition Professional	28,672.00		0.00	28,672.00
Subtotal [5A] Head Dietitian		<u>28,672.00</u>		<u>0.00</u>	<u>28,672.00</u>
Subgroup : [5B] Food Service Supervisor					
09.6680.1050	BHC Food & Nutrition Supervisors/Coord	46,835.00		0.00	46,835.00
			RJE - 4	<u>(0.00)</u>	
Subtotal [5B] Food Service Supervisor		<u>46,835.00</u>		<u>0.00</u>	<u>46,835.00</u>
Subgroup : [5C] Dietary Workers					
09.6680.1600	BHC Food & Nutrition Service Workers	330,049.00		0.00	330,049.00
09.6680.1992	BHC Food & Nutrition PTO Expense Accrual	22,560.00		(0.00)	22,560.00
			RJE - 4	<u>(0.00)</u>	
Subtotal [5C] Dietary Workers		<u>352,609.00</u>		<u>0.00</u>	<u>352,609.00</u>
Subgroup : [6A] Head Housekeeper					
09.6690.1050	BHC Environmental Serv Supervisors/Coord	56,537.00		0.00	56,537.00
			RJE - 4	<u>(0.00)</u>	
Subtotal [6A] Head Housekeeper		<u>56,537.00</u>		<u>0.00</u>	<u>56,537.00</u>
Subgroup : [6B] Other Housekeeping Workers					
09.6690.1550	BHC Environmental Serv Trades Workers	34,634.00		0.00	34,634.00
09.6690.1600	BHC Environmental Serv Service Workers	220,761.00		(0.00)	220,761.00
09.6690.1992	BHC Environmental Serv PTO Expense Accrual	23,784.00		0.00	23,784.00
			RJE - 4	<u>(0.00)</u>	
Subtotal [6B] Other Housekeeping Workers		<u>279,179.00</u>		<u>0.00</u>	<u>279,179.00</u>
Subgroup : [7B] Other Maintenance Workers					
09.6692.1550	BHC Operation Of Plant Trades Workers	22,896.00		0.00	22,896.00
09.6692.1992	BHC Operation Of Plant PTO Expense Accrual	3,057.00		0.00	3,057.00
Subtotal [7B] Other Maintenance Workers		<u>25,953.00</u>		<u>0.00</u>	<u>25,953.00</u>
Subgroup : [8B] Other Laundry Workers					
09.6691.1600	BHC Laundry Service Workers	52,206.00		0.00	52,206.00
09.6691.1992	BHC Laundry PTO Expense Accrual	5,175.00		0.00	5,175.00
Subtotal [8B] Other Laundry Workers		<u>57,381.00</u>		<u>0.00</u>	<u>57,381.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
09.6022.1000	BHC Nrsng Pool & Serv VP's/Directors/Mgrs	228,516.00		(167,312.00)	61,204.00
Marcum 112	DON/ADON Salaries	0.00		(167,312.00)	123,252.00
			RJE - 4	<u>123,252.00</u>	
Subtotal [12A] Director of Nurses/Assistant Director		<u>228,516.00</u>		<u>(44,060.00)</u>	<u>184,456.00</u>
Subgroup : [12B1] RNs - Direct Care					
09.6022.1050	BHC Nrsng Pool & Serv Supervisors/Coord	615,926.00		(326,524.00)	289,402.00
09.6022.1200	BHC Nrsng Pool & Serv RN'S/LPN'S	1,204,792.00		(326,524.00)	607,866.00
09.6022.1992	BHC Nrsng Pool & Serv PTO Expense Accrual	354,813.00		(596,926.00)	354,813.00
Marcum 113	RN - Direct Care Salaries	0.00		0.00	0.00
			RJE - 4	<u>(0.00)</u>	
Subtotal [12B1] RNs - Direct Care		<u>2,175,531.00</u>		<u>(923,450.00)</u>	<u>1,252,081.00</u>
Subgroup : [12B2] RNs - Administrative					
09.6022.1500	BHC Nrsng Pool & Serv Clerical	35,267.00		0.00	35,267.00
Marcum 114	RN - Administrative Salaries	0.00		167,312.00	167,312.00
			RJE - 4	<u>167,312.00</u>	

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Marcum 126	Infection Control Salary	0.00		13,648.00	13,648.00
			RJE - 4	13,648.00	
Marcum 127	Resident Care Coordinator Salary	0.00		168,276.00	168,276.00
			RJE - 4	168,276.00	
Subtotal [12B2] RNs - Administrative		35,267.00		349,236.00	384,503.00
Subgroup : [12C1] LPNs - Direct Care					
Marcum 115	LPN - Direct Care Salaries	0.00		596,926.00	596,926.00
			RJE - 4	596,926.00	
Subtotal [12C1] LPNs - Direct Care		0.00		596,926.00	596,926.00
Subgroup : [12D] Aides and Attendants					
09.6022.1450	BHC Nrsng Pool & Serv PCA's/HHA'S/Aides	2,071,232.00		0.00	2,071,232.00
			RJE - 4	(0.00)	
09.6022.1900	BHC Nrsng Pool & Serv DLD/WCLD	24,721.00		0.00	24,721.00
			RJE - 4	(0.00)	
Marcum 116	Aides and Attendants Salaries	0.00		0.00	0.00
			RJE - 4	(0.00)	
Subtotal [12D] Aides and Attendants		2,095,953.00		0.00	2,095,953.00
Subgroup : [12E] Physical Therapists					
Marcum 125	Rehab Coordinator Salary	0.00		42,991.00	42,991.00
			RJE - 4	91,161.00	
			RJE - 6	(48,170.00)	
Subtotal [12E] Physical Therapists		0.00		42,991.00	42,991.00
Subgroup : [12F] Speech Therapists					
Marcum 128	ST Director Allocation	0.00		7,464.00	7,464.00
			RJE - 6	7,464.00	
Subtotal [12F] Speech Therapists		0.00		7,464.00	7,464.00
Subgroup : [12G] Occupational Therapists					
Marcum 129	OT Director Allocation	0.00		40,706.00	40,706.00
			RJE - 6	40,706.00	
Subtotal [12G] Occupational Therapists		0.00		40,706.00	40,706.00
Subgroup : [12H] Recreation Workers					
09.6021.1350	BHC Recreation Therapists & Asst	65,745.00		0.00	65,745.00
09.6021.1992	BHC Recreation PTO Expense Accrual	8,710.00		0.00	8,710.00
Subtotal [12H] Recreation Workers		74,455.00		0.00	74,455.00
Subgroup : [12M] Social Workers/Case Management					
09.6766.1000	BHC Social Services VP's/Directors/Mgrs	55,225.00		0.00	55,225.00
09.6766.1250	BHC Social Services Social Workers	41,045.00		0.00	41,045.00
			RJE - 4	(0.00)	
09.6766.1992	BHC Social Services PTO Expense Accrual	14,847.00		0.00	14,847.00
			RJE - 4	(0.00)	
Subtotal [12M] Social Workers/Case Management		111,117.00		0.00	111,117.00
Subgroup : [12N] Marketing					
09.6766.1100	BHC Social Services Professional	59,621.00		0.00	59,621.00
Marcum 119	Marketing & Public Relations Mgr Salaries	0.00		0.00	0.00
			RJE - 4	(0.00)	
Marcum 120	Mgr Community Relations Salaries	0.00		0.00	0.00
			RJE - 4	(0.00)	
Subtotal [12N] Marketing		59,621.00		0.00	59,621.00
Total [10-A] Salaries and Wages		5,862,007.00		262,296.00	6,124,303.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
Marcum 107	Dentist	0.00		13,901.00	13,901.00
			RJE - 9	13,901.00	
Subtotal [2] Dentist		0.00		13,901.00	13,901.00
Subgroup : [3] Pharmacist					
09.6230.3350	BHC Pharmacy Consulting Fees	26,955.00		0.00	26,955.00
			RJE - 3	(0.00)	
Subtotal [3] Pharmacist		26,955.00		0.00	26,955.00
Subgroup : [5A] PT - Resident Care					
09.6160.3070	BHC Physical Therapy PT Fees	437,858.00		0.00	437,858.00
09.6160.3350	BHC Physical Therapy Consulting Fees	1,105.00		0.00	1,105.00
Subtotal [5A] PT - Resident Care		438,963.00		0.00	438,963.00
Subgroup : [8A] Medical Director					
09.6160.3705	BHC Physical Therapy Medical Director Fee	18,000.00		0.00	18,000.00
Subtotal [8A] Medical Director		18,000.00		0.00	18,000.00
Subgroup : [9A] ST - Resident Care					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
09.6160.3100	BHC Physical Therapy ST Fees	76,210.00		0.00	76,210.00
Subtotal [9A] ST - Resident Care		76,210.00		0.00	76,210.00
Subgroup : [10A] OT - Resident Care					
09.6160.3060	BHC Physical Therapy OT Fees	415,629.00		0.00	415,629.00
Subtotal [10A] OT - Resident Care		415,629.00		0.00	415,629.00
Subgroup : [11A2] RN's - Administrative					
Marcum 118	RN Admin - Maureen A. Canil	0.00		13,167.00	13,167.00
Subtotal [11A2] RN's - Administrative		0.00	RJE - 5	13,167.00	13,167.00
Total [13-B] Professional Fees		975,757.00		27,068.00	1,002,825.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
09.6643.2530	BHC Employee Benefits Wkrs Comp Ins	26,334.00		0.00	26,334.00
Subtotal [1A1] Workmen's Compensation		26,334.00		0.00	26,334.00
Subgroup : [1A2] Disability Insurance					
09.6643.2340	BHC Employee Benefits LTD Insurance	10,002.00		0.00	10,002.00
Subtotal [1A2] Disability Insurance		10,002.00		0.00	10,002.00
Subgroup : [1A3] Unemployment Insurance					
09.6643.2470	BHC Employee Benefits St UnemplTax	55,228.00		0.00	55,228.00
Subtotal [1A3] Unemployment Insurance		55,228.00		0.00	55,228.00
Subgroup : [1A4] Social Security (FICA)					
09.6643.2190	BHC Employee Benefits FICA	432,092.00		0.00	432,092.00
Subtotal [1A4] Social Security (FICA)		432,092.00		0.00	432,092.00
Subgroup : [1A5] Health Insurance					
09.6643.2020	BHC Employee Benefits Med Self Ins - Admin	81,947.00		0.00	81,947.00
09.6643.2110	BHC Employee Benefits Dental Insur	53,256.00		0.00	53,256.00
09.6643.2120	BHC Employee Benefits Dental-Profl Deduct	(11,268.00)		0.00	(11,268.00)
09.6643.2270	BHC Employee Benefits Health Ins. Co-Pay	(275,422.00)		0.00	(275,422.00)
09.6643.2280	BHC Employee Benefits Hlth Ins-Vision	5,625.00		0.00	5,625.00
09.6643.2290	BHC Employee Benefits Hlth Ins-VisDeduct	(7,090.00)		0.00	(7,090.00)
09.6643.2305	BHC Employee Benefits Health Ins Expense	495,826.00		0.00	495,826.00
Subtotal [1A5] Health Insurance		342,874.00		0.00	342,874.00
Subgroup : [1A6] Life Insurance					
09.6643.2240	BHC Employee Benefits Gr Life PR Deduct	(16,985.00)		0.00	(16,985.00)
09.6643.2320	BHC Employee Benefits Life Insurance	21,133.00		0.00	21,133.00
Subtotal [1A6] Life Insurance		4,148.00		0.00	4,148.00
Subgroup : [1A7] Pensions					
09.6643.2365	BHC Employee Benefits Pension (403b) Match	(1,647.00)		0.00	(1,647.00)
09.6643.2410	BHC Employee Benefits Pension Defined Bene	138,354.00		0.00	138,354.00
Subtotal [1A7] Pensions		136,707.00		0.00	136,707.00
Subgroup : [1A9] Other					
09.6643.1955	BHC Employee Benefits TuitionReimbursement	4,122.00		0.00	4,122.00
09.6643.2150	BHC Employee Benefits Employee Physicals	52,856.00		0.00	52,856.00
09.6643.2221	BHC Employee Benefits EE Satisfaction	3,099.00		(3,099.00)	0.00
09.6643.7305	BHC Employee Benefits Misc Expense	(1,607.00)		0.00	(1,607.00)
09.6643.7415	BHC Employee Benefits Recruitment Expenses	5,976.00		0.00	5,976.00
Subtotal [1A9] Other		64,446.00	RJE - 7	(3,099.00)	61,347.00
Subgroup : [1C] Bad Debts					
09.6600.8300	BHC Administration Bad Debt Expense	(66,168.00)		0.00	(66,168.00)
Subtotal [1C] Bad Debts		(66,168.00)		0.00	(66,168.00)
Subgroup : [1D] Accounting and Auditing					
09.6600.3200	BHC Administration Accounting Fees	33,885.00		12,525.00	46,410.00
Subtotal [1D] Accounting and Auditing		33,885.00	RJE - 3	12,525.00	46,410.00
Subgroup : [1E] Legal					
09.6600.3530	BHC Administration Legal Fees	873.00		0.00	873.00
Subtotal [1E] Legal		873.00		0.00	873.00
Subgroup : [1G] Office Supplies					
09.6600.5340	BHC Administration Office Supplies	10,555.00		(9,912.00)	643.00
09.6600.5440	BHC Administration Printed Forms	1,400.00		0.00	1,400.00
Subtotal [1G] Office Supplies		11,955.00	RJE - 2	(9,912.00)	2,043.00
Subgroup : [1H1] Telephone and Telegraph					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
09.6600.7720	BHC Administration Telephone	11,272.00		(4,800.00)	6,472.00
	Subtotal [1H1] Telephone and Telegraph	11,272.00	RJE - 8	(4,800.00)	6,472.00
	Subgroup : [1K3] Resident Day User Fee				
09.5886.1106	BHC Provider tax Provider Tax	810,552.00		0.00	810,552.00
	Subtotal [1K3] Resident Day User Fee	810,552.00		0.00	810,552.00
	Total [15] Expenditures Other than Salaries	1,874,200.00		(5,286.00)	1,868,914.00
	Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General				
	Subgroup : [2] Holiday Parties for Staff				
Marcum 110	Employee Party	0.00		753.00	753.00
	Subtotal [2] Holiday Parties for Staff	0.00	RJE - 7	753.00	753.00
	Subgroup : [3] Gifts to Staff and Residents				
09.6600.7205	Administration Employ Satisfaction	0.00		1,023.00	1,023.00
	Subtotal [3] Gifts to Staff and Residents	0.00	RJE - 7	1,023.00	1,023.00
	Subgroup : [4] Employee Travel				
09.6600.7800	BHC Administration Travel	180.00		0.00	180.00
09.6692.7800	BHC Operation Of Plant Travel	82.00		0.00	82.00
	Subtotal [4] Employee Travel	262.00		0.00	262.00
	Subgroup : [5] Education Expense				
09.6600.7805	BHC Administration Travel & Education	275.00		0.00	275.00
09.6643.7805	BHC Employee Benefits Travel & Education	288.00		0.00	288.00
	Subtotal [5] Education Expense	563.00		0.00	563.00
	Subgroup : [M1] Advertising Help Wanted				
09.6600.7415	BHC Administration Recruitment Expenses	69.00		0.00	69.00
	Subtotal [M1] Advertising Help Wanted	69.00		0.00	69.00
	Subgroup : [M3] Advertising Other				
09.6600.7015	Administration Advertising Expense	0.00		304.00	304.00
09.6600.7385	BHC Administration Promotion Expense	380.00	RJE - 7	304.00	380.00
	Subtotal [M3] Advertising Other	380.00		304.00	684.00
	Subgroup : [M7] Postage				
09.6600.7370	BHC Administration Postage	4,040.00		0.00	4,040.00
	Subtotal [M7] Postage	4,040.00		0.00	4,040.00
	Subgroup : [M8] Dues and Membership Fees to Professional Associations				
09.6600.7650	BHC Administration Member Dues & Fees	13,673.00		(1,755.00)	11,918.00
	Subtotal [M8] Dues and Membership Fees to Professional Associations	13,673.00	RJE - 1 RJE - 3	(1,755.00)	11,918.00
	Subgroup : [M11] Services Provided by Contract				
09.6600.3250	BHC Administration Billing Service Fees	13,335.00		0.00	13,335.00
09.6600.3350	BHC Administration Consulting Fees	164,673.00		(39,593.00)	125,080.00
			RJE - 3	(12,525.00)	
			RJE - 5	(13,167.00)	
			RJE - 9	(13,901.00)	
09.6600.7120	BHC Administration Computer Software	18,303.00		0.00	18,303.00
09.6600.7145	BHC Administration Copy Machine Costs	9,912.00		0.00	9,912.00
	Subtotal [M11] Services Provided by Contract	206,223.00	RJE - 2	(39,593.00)	166,630.00
	Subgroup : [M12] Administrative Management Services				
09.6600.3550	BHC Administration Management Fees	447,057.00		(262,296.00)	184,761.00
	Subtotal [M12] Administrative Management Services	447,057.00	RJE - 4	(262,296.00)	184,761.00
	Subgroup : [M13] Other				
09.6600.5550	BHC Administration Subs,Books,Etc.	602.00		0.00	602.00
09.6600.7219	BHC Administration Bank Charges	15,750.00		0.00	15,750.00
09.6600.7305	BHC Administration Misc Expense	(4,530.00)		0.00	(4,530.00)
			RJE - 5	(0.00)	
09.6600.7395	BHC Administration PT Satisf-OOPS fund	978.00		0.00	978.00
09.6600.7520	BHC Administration Survey Expense	3,052.00		0.00	3,052.00
Marcum 101	Licenses	0.00		1,680.00	1,680.00
			RJE - 1	1,680.00	
Marcum 130	Webinar Fee	0.00		75.00	75.00
			RJE - 1	75.00	
	Subtotal [M13] Other	15,852.00		1,755.00	17,607.00
	Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General	688,119.00		(299,809.00)	388,310.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
09.6680.5220	BHC Food & Nutrition Groceries	277,977.00		0.00	277,977.00
Subtotal [2A1] Raw Food		277,977.00		0.00	277,977.00
Subgroup : [2A2] Non-Food Supplies					
09.6680.5061	BHC Food & Nutrition Non-Charge Catering	4,795.00		0.00	4,795.00
09.6680.5150	BHC Food & Nutrition Dish,Glass & Silvwr	4,765.00		0.00	4,765.00
09.6680.5241	BHC Food & Nutrition-Supplies	21,205.00		0.00	21,205.00
09.6680.5499	BHC Food & Nutrition-CNCL CTR	1,852.00		0.00	1,852.00
09.6680.5530	BHC Food & Nutrition Soaps Detergents Etc	6,730.00		0.00	6,730.00
09.6680.5580	BHC Food & Nutrition Uniforms & Gowns	1,510.00		0.00	1,510.00
09.6680.7210	BHC Food & Nutrition Minor Equipment	3,181.00		0.00	3,181.00
Marcum 109	Kitchen Supplies - Utensils, napkins, etc.	0.00		1,019.00	1,019.00
Subtotal [2A2] Non-Food Supplies		44,038.00	RJE - 7	1,019.00	45,057.00
Subgroup : [2D] Other					
09.6680.7305	BHC Food & Nutrition Misc Expense	637.00		0.00	637.00
Subtotal [2D] Other		637.00		0.00	637.00
Total [18] Dietary Basis for Allocation of Costs		322,652.00		1,019.00	323,671.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
09.6691.5260	BHC Laundry Linen	102.00		0.00	102.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		102.00		0.00	102.00
Subgroup : [3B] Purchased Services					
09.6691.3760	BHC Laundry PurchServ-Laundry	159,443.00		0.00	159,443.00
Subtotal [3B] Purchased Services		159,443.00		0.00	159,443.00
Subgroup : [3D] Other					
09.6691.5261	BHC Laundry Laundry supplies IM	524.00		0.00	524.00
Subtotal [3D] Other		524.00		0.00	524.00
Total [19] Laundry-Basis for Allocation of Costs		160,069.00		0.00	160,069.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
09.6690.3450	BHC Environmental Serv Housekeeping	47,366.00		0.00	47,366.00
Subtotal [4A1] In-House Care Supplies		47,366.00		0.00	47,366.00
Subgroup : [5A2] Purchased from					
09.6230.6502	BHC Pharmacy Drugs-medicare	214,698.00		0.00	214,698.00
09.6230.6503	BHC Pharmacy Drgs-nt cov by ST-IM	29,004.00		0.00	29,004.00
09.6230.6504	BHC Pharmacy Drgs-Managed care-IM	121,808.00		0.00	121,808.00
Subtotal [5A2] Purchased from		365,510.00		0.00	365,510.00
Subgroup : [5B] Medicine Cabinet Drugs					
09.6230.6501	BHC Pharmacy Drgs-med cabinet IM	40,664.00		0.00	40,664.00
Subtotal [5B] Medicine Cabinet Drugs		40,664.00		0.00	40,664.00
Subgroup : [5E2] Oxygen - Other					
09.6160.3801	BHC Physical Therapy Oxy thpy supplies	23,566.00		0.00	23,566.00
Subtotal [5E2] Oxygen - Other		23,566.00		0.00	23,566.00
Subgroup : [5F] X-Rays and related radiological					
09.6022.3546	BHC Nrsng Pool & Serv Med A Xrays-IM	19,160.00		0.00	19,160.00
09.6022.3548	BHC Nrsng Pool & Serv X-Ray Fees	(121.00)		0.00	(121.00)
Subtotal [5F] X-Rays and related radiological		19,039.00		0.00	19,039.00
Subgroup : [5H] Laboratory					
09.6022.3543	BHC Nrsng Pool & Serv Med A labs-IM	34,290.00		0.00	34,290.00
Subtotal [5H] Laboratory		34,290.00		0.00	34,290.00
Subgroup : [5I] Recreation					
09.6021.5008	BHC Recreation Activity Supp	9,655.00		0.00	9,655.00
09.6021.6631	BHC Recreation Comp software fees	4,350.00		0.00	4,350.00
09.6600.7715	BHC Administration Telecomm-Cable	23,519.00		(14,400.00)	9,119.00
09.6600.7736	BHC Administration Patient Telecomm-Cable	15,928.00		(15,928.00)	0.00
Marcum 103	Cable Television	0.00		(15,928.00)	35,128.00
Subtotal [5I] Recreation		53,452.00	RJE - 8	35,128.00	58,252.00
Subgroup : [5J] Other					
09.6022.3542	BHC Nrsng Pool & Serv Med A Md Off vst-IM	3,640.00		0.00	3,640.00
09.6022.3547	BHC Nrsng Pool & Serv Lab fees-IM	74.00		0.00	74.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
09.6022.4080	BHC Nrsg Pool & Serv MSS-Bed Rental	80.00		0.00	80.00
09.6022.4081	BHC Nrsg Pool & Serv Special Matt Rent IM	15,897.00		0.00	15,897.00
09.6022.4082	BHC Nrsg Pool & Serv Wound Vacuum Supply	8,708.00		0.00	8,708.00
09.6022.4083	BHC Nrsg Pool & Serv Wound Vacuum rental	4,135.00		0.00	4,135.00
09.6022.4220	BHC Nrsg Pool & Serv MSS-IV Sets	1,650.00		0.00	1,650.00
09.6022.4230	BHC Nrsg Pool & Serv MSS-IV Solutions	15,419.00		0.00	15,419.00
09.6022.4799	BHC Nrsg Pool & Serv M&S-Supp Misc	172.00		0.00	172.00
09.6022.5320	BHC Nrsg Pool & Serv Nursing-Supplies	140,977.00		0.00	140,977.00
09.6022.5330	BHC Nrsg Pool & Serv Nutritional Supp	11,370.00		0.00	11,370.00
09.6022.6101	BHC Nrsg Pool & Serv Tube feeding	45.00		0.00	45.00
09.6160.3802	BHC Physical Therapy PT supplies IM	938.00		0.00	938.00
09.6230.4220	BHC Pharmacy MSS-IV Sets	8,228.00		0.00	8,228.00
09.6230.4230	BHC Pharmacy MSS-IV Solutions	22,379.00		0.00	22,379.00
09.6600.5500	BHC Administration PT Nourishment	15.00		0.00	15.00
Marcum 108	Eye Exam (Patient Specific)	0.00		0.00	0.00
Subtotal [5J] Other		233,727.00	RJE - 3	(0.00)	233,727.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		817,614.00		4,800.00	822,414.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
09.6692.7060	BHC Operation Of Plant Bldg-Rep & Maint	1,060.00		0.00	1,060.00
09.6692.7215	BHC Operation Of Plant Equipmt-Rep & Maint	22,099.00		0.00	22,099.00
Subtotal [6A] Repairs and Maintenance		23,159.00		0.00	23,159.00
Subgroup : [6B] Heat					
09.6692.7750	BHC Operation Of Plant Utilities-Gas	29,317.00		0.00	29,317.00
Subtotal [6B] Heat		29,317.00		0.00	29,317.00
Subgroup : [6C] Light & Power					
09.6692.7700	BHC Operation Of Plant Electricity	114,761.00		0.00	114,761.00
Subtotal [6C] Light & Power		114,761.00		0.00	114,761.00
Subgroup : [6D] Water					
09.6692.7755	BHC Operation Of Plant Water	7,963.00		0.00	7,963.00
Subtotal [6D] Water		7,963.00		0.00	7,963.00
Subgroup : [6E] Equipment Lease					
Marcum 102	Leased Equipment	0.00		9,912.00	9,912.00
Subtotal [6E] Equipment Lease		0.00	RJE - 2	9,912.00	9,912.00
Subgroup : [6F] Other					
09.6692.1000	BHC Operation Of Plant VP's/Directors/Mgrs	50.00		0.00	50.00
09.6692.3520	BHC Operation Of Plant Landscaping	5,403.00		0.00	5,403.00
09.6692.3521	BHC Operation Of Plant Snow Removal	10,703.00		0.00	10,703.00
09.6692.7280	BHC Operation Of Plant Maint/Serv Contracts	38,250.00		0.00	38,250.00
09.6692.7282	BHC Operation Of Plant Maint supplies	32,879.00		0.00	32,879.00
09.6692.7290	BHC Operation Of Plant Equip Not Capitalized	11,425.00		0.00	11,425.00
09.6692.7305	BHC Operation Of Plant Misc Expense	11,863.00		0.00	11,863.00
09.6692.7455	BHC Operation Of Plant Rental Of Equipment	50,296.00		0.00	50,296.00
09.6692.7760	BHC Operation Of Plant Trash/Recycling Exp	20,682.00		0.00	20,682.00
09.6692.7770	BHC Operation Of Plant Sewage	7,854.00		0.00	7,854.00
Subtotal [6F] Other		189,405.00		0.00	189,405.00
Subgroup : [7A] Land Improvements					
09.6600.8000	BHC Administration Depr-Land Improv.	1,758.00		0.00	1,758.00
Subtotal [7A] Land Improvements		1,758.00		0.00	1,758.00
Subgroup : [7B] Building & Building Improvements					
09.6600.8010	BHC Administration Depr-Buildings	290,246.00		0.00	290,246.00
09.6600.8011	BHC Administration BLDING IMP DEPR EXP	67,713.00		0.00	67,713.00
Subtotal [7B] Building & Building Improvements		357,959.00		0.00	357,959.00
Subgroup : [7C] Non-movable Equipment					
09.6600.8020	BHC Administration Depr-Fixed Equip.	5,480.00		0.00	5,480.00
Subtotal [7C] Non-movable Equipment		5,480.00		0.00	5,480.00
Subgroup : [7D] Movable Equipment					
09.6600.8015	BHC Administration Depr-Computer Equipm	11,131.00		0.00	11,131.00
09.6600.8030	BHC Administration Depr-MOVEABLE EQUIP	44,928.00		0.00	44,928.00
Subtotal [7D] Movable Equipment		56,059.00		0.00	56,059.00
Subgroup : [8B] Mortgage Expense					
09.6600.8040	BHC Administration Depr & Amort-Misc	25,693.00		0.00	25,693.00
Subtotal [8B] Mortgage Expense		25,693.00		0.00	25,693.00
Subgroup : [10A] Real estate taxes paid by owner					
09.6692.7800	BHC Operation Of Plant Real Estate Taxes	94,615.00		0.00	94,615.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [10A] Real estate taxes paid by owner		<u>94,615.00</u>		<u>0.00</u>	<u>94,615.00</u>
Subgroup : [10C] Personal property taxes					
09.6692.7801 BHC Operation Of Plant Personal prop tax		14,212.00		0.00	14,212.00
Subtotal [10C] Personal property taxes		<u>14,212.00</u>		<u>0.00</u>	<u>14,212.00</u>
Total [22] Maintenance and Property		<u>920,381.00</u>		<u>9,912.00</u>	<u>930,293.00</u>
Group : [26] Interest					
Subgroup : [12B5] CHEFA Interest Expense					
09.6600.9100 BHC Administration Interest Expense		153,913.00		0.00	153,913.00
Subtotal [12B5] CHEFA Interest Expense		<u>153,913.00</u>		<u>0.00</u>	<u>153,913.00</u>
Total [26] Interest		<u>153,913.00</u>		<u>0.00</u>	<u>153,913.00</u>
Group : [27] Interest and Insurance					
Subgroup : [14A] Insurance on Property					
09.6600.9065 BHC Administration Umbrella & Property Policy		53,277.00		0.00	53,277.00
Subtotal [14A] Insurance on Property		<u>53,277.00</u>		<u>0.00</u>	<u>53,277.00</u>
Subgroup : [14C3] Other					
09.6600.9005 BHC Administration Malpractice Ins		18,700.00		0.00	18,700.00
Subtotal [14C3] Other		<u>18,700.00</u>		<u>0.00</u>	<u>18,700.00</u>
Total [27] Interest and Insurance		<u>71,977.00</u>		<u>0.00</u>	<u>71,977.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
09.3885.1021 BHC IM Room & Board IP Medicaid		(13,796,424.00)		0.00	(13,796,424.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(13,796,424.00)</u>		<u>0.00</u>	<u>(13,796,424.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance					
09.5885.1021 BHC REV-Allow-IM IP Medicaid		6,047,246.00		0.00	6,047,246.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>6,047,246.00</u>		<u>0.00</u>	<u>6,047,246.00</u>
Subgroup : [3A] Medicare Residents (All inclusive)					
09.3885.1011 BHC IM Room & Board IP MCR		(1,824,475.00)		0.00	(1,824,475.00)
Subtotal [3A] Medicare Residents (All inclusive)		<u>(1,824,475.00)</u>		<u>0.00</u>	<u>(1,824,475.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance					
09.5885.1011 BHC REV-Allow-IM IP Medicare		(493,054.00)		0.00	(493,054.00)
Subtotal [3B] Medicare room and board contractual allowance		<u>(493,054.00)</u>		<u>0.00</u>	<u>(493,054.00)</u>
Subgroup : [4A] Private-pay residents and other					
09.3885.1012 BHC IM Room & Board IP MCR MGD		(191,288.00)		0.00	(191,288.00)
09.3885.1033 BHC IM Room & Board IP Commercial		(2,096,807.00)		0.00	(2,096,807.00)
09.3885.1050 BHC IM Room & Board IP Private Duty		(40,252.00)		0.00	(40,252.00)
Subtotal [4A] Private-pay residents and other		<u>(2,328,347.00)</u>		<u>0.00</u>	<u>(2,328,347.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance					
09.5885.1012 BHC REV-Allow-IM IP Medicare Mgd		(18,787.00)		0.00	(18,787.00)
09.5885.1033 BHC REV-Allow-IM IP Cont Adj-Commerci		(28,404.00)		0.00	(28,404.00)
Subtotal [4B] Private-pay room and board contractual allowance		<u>(47,191.00)</u>		<u>0.00</u>	<u>(47,191.00)</u>
Subgroup : [5A] Prescription Drugs - Medicare					
09.3230.1011 BHC Pharmacy REV IP MCR		(219,748.00)		0.00	(219,748.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(219,748.00)</u>		<u>0.00</u>	<u>(219,748.00)</u>
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance					
09.5230.1011 BHC Pharmacy allow IP Medicare		130,000.00		0.00	130,000.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		<u>130,000.00</u>		<u>0.00</u>	<u>130,000.00</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
09.3230.1012 BHC Pharmacy REV IP MCR MGD		(31,224.00)		0.00	(31,224.00)
09.3230.1033 BHC Pharmacy REV IP Commercial		(95,102.00)		0.00	(95,102.00)
09.3230.8000 BHC Pharmacy REV Influenza Vaccine Re		(2,983.00)		0.00	(2,983.00)
09.3230.8002 BHC Pharmacy REV Glucose Monitoring		(10,257.00)		0.00	(10,257.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(139,566.00)</u>		<u>0.00</u>	<u>(139,566.00)</u>
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance					
09.5230.1033 BHC Pharmacy allow IP Cont Adj-Commerci		45,863.00		0.00	45,863.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		<u>45,863.00</u>		<u>0.00</u>	<u>45,863.00</u>
Subgroup : [7A] Physical Therapy - Medicare					
09.3160.1011 BHC Phys Ther REV IP MCR		(352,750.00)		0.00	(352,750.00)
09.3160.1043 BHC Phys Ther REV IP Medicare Part B		(168,988.00)		0.00	(168,988.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(521,738.00)</u>		<u>0.00</u>	<u>(521,738.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
09.3160.1012 BHC Phys Ther REV IP MCR MGD		(143,868.00)		0.00	(143,868.00)
09.3160.1021 BHC Phys Ther REV IP Medicaid		(15,771.00)		0.00	(15,771.00)
09.3160.1033 BHC Phys Ther REV IP Commercial		(164,956.00)		0.00	(164,956.00)

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [7C] Physical Therapy - Non-medicare		(324,595.00)		0.00	(324,595.00)
Subgroup : [8A] Speech Therapy - Medicare					
09.3166.1011	BHC Speech Ther REV IP MCR	(57,027.00)		0.00	(57,027.00)
09.3166.1043	BHC Speech Ther REV IP Medicare Part B	(34,008.00)		0.00	(34,008.00)
Subtotal [8A] Speech Therapy - Medicare		(91,035.00)		0.00	(91,035.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
09.3166.1012	BHC Speech Ther REV IP MCR MGD	(39,578.00)		0.00	(39,578.00)
09.3166.1021	BHC Speech Ther REV IP Medicaid	(5,598.00)		0.00	(5,598.00)
09.3166.1033	BHC Speech Ther REV IP Commercial	(31,378.00)		0.00	(31,378.00)
Subtotal [8C] Speech Therapy - Non-medicare		(76,554.00)		0.00	(76,554.00)
Subgroup : [9A] Occupational Therapy - Medicare					
09.3161.1011	BHC OT Hosp REV IP MCR	(302,492.00)		0.00	(302,492.00)
09.3161.1043	BHC OT Hosp REV IP Medicare Part B	(142,962.00)		0.00	(142,962.00)
Subtotal [9A] Occupational Therapy - Medicare		(445,454.00)		0.00	(445,454.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
09.3161.1012	BHC OT Hosp REV IP MCR MGD	(153,526.00)		0.00	(153,526.00)
09.3161.1021	BHC OT Hosp REV IP Medicaid	(15,811.00)		0.00	(15,811.00)
09.3161.1033	BHC OT Hosp REV IP Commercial	(197,075.00)		0.00	(197,075.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(366,412.00)		0.00	(366,412.00)
Subgroup : [10A] Other - Medicare					
09.3120.1011	BHC Diagnostic X-Ray REV IP MCR	(15,448.00)		0.00	(15,448.00)
09.3140.1011	BHC Laboratory REV IP MCR	(15,997.00)		0.00	(15,997.00)
09.3154.1011	BHC Respiratory Care REV IP MCR	(10,701.00)		0.00	(10,701.00)
09.5003.1011	BHC Allow. Ancillary IP Medicare	1,041,321.00		0.00	1,041,321.00
Subtotal [10A] Other - Medicare		999,175.00		0.00	999,175.00
Subgroup : [10B] Other - Non-medicare					
09.3120.1012	BHC Diagnostic X-Ray REV IP MCR MGD	(2,328.00)		0.00	(2,328.00)
09.3120.1033	BHC Diagnostic X-Ray REV IP Commercial	(1,557.00)		0.00	(1,557.00)
09.3140.1012	BHC Laboratory REV IP MCR MGD	(1,662.00)		0.00	(1,662.00)
09.3140.1033	BHC Laboratory REV IP Commercial	(7,742.00)		0.00	(7,742.00)
09.3154.1012	BHC Respiratory Care REV IP MCR MGD	(2,232.00)		0.00	(2,232.00)
09.3154.1033	BHC Respiratory Care REV IP Commercial	(5,442.00)		0.00	(5,442.00)
09.5003.1012	BHC Allow. Ancillary IP Medicare Mgd	154,121.00		0.00	154,121.00
09.5003.1021	BHC Allow. Ancillary IP Medicaid	33,178.00		0.00	33,178.00
09.5003.1033	BHC Allow. Ancillary IP Cont Adj-Commerci	420,042.00		0.00	420,042.00
09.5120.1033	BHC X ray Allowance IP Cont Adj-Commerci	914.00		0.00	914.00
09.5140.1033	BHC Lab Allowance IP Cont Adj-Commerci	5,526.00		0.00	5,526.00
09.5154.1033	BHC Oxygen allowance IP Cont Adj-Commerci	2,547.00		0.00	2,547.00
Subtotal [10B] Other - Non-medicare		595,365.00		0.00	595,365.00
Subgroup : [11] Meals sold to guests, employees, and others					
09.4035.5002	BHC OOR-Food & Nutrition EE Meals (Cafe)	(2,205.00)		0.00	(2,205.00)
Subtotal [11] Meals sold to guests, employees, and others		(2,205.00)		0.00	(2,205.00)
Subgroup : [15] Interest Income					
09.4200.5602	BHC Other Non-Oper REV Int Inc-Misc	(12,478.00)		0.00	(12,478.00)
09.4200.5621	BHC Other Non-Oper REV Unrealized G/L	(99,186.00)		0.00	(99,186.00)
Subtotal [15] Interest Income		(111,664.00)		0.00	(111,664.00)
Subgroup : [18] Other Revenue					
09.4000.5500	BHC Other Op Revenue-Adm Purchase Discounts	(443.00)		0.00	(443.00)
09.4000.5998	BHC Other Op Revenue-Adm Misc Non-Oper Rev	(10,113.00)		0.00	(10,113.00)
09.4000.5999	BHC Other Op Revenue-Adm Misc Income	(8.00)		0.00	(8.00)
09.4002.5511	BHC OOR-Admin Medical Record Fees	(125.00)		0.00	(125.00)
09.4027.5999	BHC OOR-HR Misc Income	(3.00)		0.00	(3.00)
09.4035.5535	BHC OOR-Food & Nutrition Vend Machine	(129.00)		0.00	(129.00)
09.4035.5997	BHC OOR-Food & Nutrition Counseling CTR INC	(2,273.00)		0.00	(2,273.00)
Subtotal [18] Other Revenue		(13,094.00)		0.00	(13,094.00)
Total [30] Statement of Revenue		(12,983,907.00)		0.00	(12,983,907.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
09.1100.0010	BHC Cash-Operating Acct	2,354,585.00		0.00	2,354,585.00
09.1100.0050	BHC Petty Cash	250.00		0.00	250.00
Subtotal [A1] Cash		2,354,835.00		0.00	2,354,835.00
Subgroup : [A2] Resident Accounts Receivable					
09.1120.0001	BHC A/R-Room and Board	1,602,174.00		0.00	1,602,174.00
09.1120.0003	BHC A/R Credit Balances	273,870.00		0.00	273,870.00
09.1120.0014	BHC A/R-Ancillary	30,817.00		0.00	30,817.00
09.1121.0001	BHC A/R Resv uncollect	(463,832.00)		0.00	(463,832.00)
Subtotal [A2] Resident Accounts Receivable		1,443,029.00		0.00	1,443,029.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [A3] Other Accounts Receivable					
09.1200.0014	BHC A/R - Special Events	13,084.00		0.00	13,084.00
Subtotal [A3] Other Accounts Receivable		13,084.00		0.00	13,084.00
Subgroup : [A4] Inventories					
09.1300.0600	BHC Inventory-MM	31,246.00		0.00	31,246.00
Subtotal [A4] Inventories		31,246.00		0.00	31,246.00
Subgroup : [A5] Prepaid Expenses					
09.1400.0002	BHC Prepaid Expense	2,926.00		0.00	2,926.00
Subtotal [A5] Prepaid Expenses		2,926.00		0.00	2,926.00
Subgroup : [A8] Other Current Assets					
09.1100.0020	BHC Security Deposits	14,036.00		0.00	14,036.00
09.1100.0040	BHC Cash - Patient Trust	18,610.00		0.00	18,610.00
09.1100.0060	BHC Workers Comp Fund	10,465.00		0.00	10,465.00
Subtotal [A8] Other Current Assets		43,111.00		0.00	43,111.00
Subgroup : [B1] Land					
09.1810.0001	BHC Land	343,035.00		0.00	343,035.00
Subtotal [B1] Land		343,035.00		0.00	343,035.00
Subgroup : [B2] Land Improvements					
09.1810.0002	BHC Land Imp	409,631.00		0.00	409,631.00
09.1910.0001	BHC Acc Dep Lnd Improv	(398,276.00)		0.00	(398,276.00)
Subtotal [B2] Land Improvements		11,355.00		0.00	11,355.00
Subgroup : [B3] Buildings					
09.1820.0001	BHC Building / Fixtures	8,234,966.00		0.00	8,234,966.00
09.1820.0002	BHC Building Improvement	1,637,317.00		0.00	1,637,317.00
09.1920.0001	BHC Acc Dep Bldg / Fix	(7,364,227.00)		0.00	(7,364,227.00)
09.1920.0002	BHC Acc depr build impr	(1,066,331.00)		0.00	(1,066,331.00)
Subtotal [B3] Buildings		1,441,725.00		0.00	1,441,725.00
Subgroup : [B5] Non-Movable Equipment					
09.1850.0001	BHC Fixed Equipment	54,097.00		0.00	54,097.00
09.1950.0001	BHC Acc Dep Fixed Equip	(15,090.00)		0.00	(15,090.00)
Subtotal [B5] Non-Movable Equipment		39,007.00		0.00	39,007.00
Subgroup : [B6] Movable Equipment					
09.1860.0002	BHC Moveable Equipment	1,421,782.00		0.00	1,421,782.00
09.1870.0001	BHC Computer Equipment	183,380.00		0.00	183,380.00
09.1960.0001	BHC Acc Dep Moveable equipment	(1,178,608.00)		0.00	(1,178,608.00)
09.1990.0001	BHC Accum Dpr Cmptr Equip	(126,874.00)		0.00	(126,874.00)
Subtotal [B6] Movable Equipment		299,680.00		0.00	299,680.00
Subgroup : [B9] Other Fixed Assets					
09.1900.0000	BHC CIP	34,920.00		0.00	34,920.00
Subtotal [B9] Other Fixed Assets		34,920.00		0.00	34,920.00
Subgroup : [D3] Organization Expense					
09.1720.0004	BHC Cost Of Issuance	241,361.00		0.00	241,361.00
09.1720.0005	BHC Bond Discount	60,511.00		0.00	60,511.00
09.1720.0008	BHC Bond-Underwrtrs Disc	78,849.00		0.00	78,849.00
09.1720.0009	BHC Bond Issue Costs	92,505.00		0.00	92,505.00
09.1720.0010	BHC Accum Amort-Issuance	(73,754.00)		0.00	(73,754.00)
09.1720.0011	BHC Accum Amort-Bond COI	(192,437.00)		0.00	(192,437.00)
09.1720.0012	BHC AccumAmort-Unamr Dis	(42,142.00)		0.00	(42,142.00)
09.1720.0013	BHC AccumAmort-Under Dis	(62,866.00)		0.00	(62,866.00)
Subtotal [D3] Organization Expense		102,027.00		0.00	102,027.00
Subgroup : [D5] Investments Related to Resident Care					
09.1110.1000	BHC Investments	1,118,529.00		0.00	1,118,529.00
09.1600.0004	BHC Inv in BHDF	12,696.00		0.00	12,696.00
Subtotal [D5] Investments Related to Resident Care		1,131,225.00		0.00	1,131,225.00
Total [31-32] Assets		7,291,205.00		0.00	7,291,205.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
09.2100.0010	BHC Accounts Payable	(523,661.00)		0.00	(523,661.00)
Subtotal [A1] Trade Accounts Payable		(523,661.00)		0.00	(523,661.00)
Subgroup : [A4] Accrued Payroll					
09.2200.0010	BHC Accrued Payroll	(104,644.00)		0.00	(104,644.00)
09.2200.0020	BHC Accrued PTO	(197,062.00)		0.00	(197,062.00)
Subtotal [A4] Accrued Payroll		(301,706.00)		0.00	(301,706.00)
Subgroup : [A9] Mortgage Payable					
09.2800.0030	BHC Bond Payable-CP	(616,485.00)		0.00	(616,485.00)

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medical - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [A9] Mortgage Payable		<u>(616,485.00)</u>		<u>0.00</u>	<u>(616,485.00)</u>
Subgroup : [A10] Interest Payable					
09.2800.0050	BHC Bond Interest Pay	(59,879.00)		0.00	(59,879.00)
09.2800.0070	BHC Contra Interest	<u>59,879.00</u>		<u>0.00</u>	<u>59,879.00</u>
Subtotal [A10] Interest Payable		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [A12] Other Current Liabilities					
09.2100.0080	BHC A/R Credit Balances	(273,870.00)		0.00	(273,870.00)
09.2100.0085	BHC Security Deposit-Oth	(14,036.00)		0.00	(14,036.00)
09.2100.0086	BHC Patient Trust Pay	(18,610.00)		0.00	(18,610.00)
09.2100.0090	BHC Patient Refunds	16,429.00		0.00	16,429.00
09.2100.0095	BHC Property Tax And Real Estate Tax Payable	(33,377.00)		0.00	(33,377.00)
09.2300.0003	BHC I.R.S. Levy Withheld	(92.00)		0.00	(92.00)
09.2300.0010	BHC Auxiliary Gold Sale	(171.00)		0.00	(171.00)
09.2400.0030	BHC Accrued Expenses	(528,761.00)		0.00	(528,761.00)
09.2400.0050	BHC Self-Insurance Claim	(52,544.00)		0.00	(52,544.00)
09.2400.0052	BHC Self-Workers Comp	(580,348.00)		0.00	(580,348.00)
09.2700.0008	BHC Accrued 403 Match	<u>(7,290.00)</u>		<u>0.00</u>	<u>(7,290.00)</u>
Subtotal [A12] Other Current Liabilities		<u>(1,492,670.00)</u>		<u>0.00</u>	<u>(1,492,670.00)</u>
Subgroup : [B2] Mortgages Payable					
09.2800.0040	BHC Bond-Contra Prin	193,570.00		0.00	193,570.00
09.2800.0080	BHC Bond Payable Series	<u>(2,069,025.00)</u>		<u>0.00</u>	<u>(2,069,025.00)</u>
Subtotal [B2] Mortgages Payable		<u>(1,875,455.00)</u>		<u>0.00</u>	<u>(1,875,455.00)</u>
Subgroup : [B3] Loans from Owners or Related Parties					
09.2110.0020	BHC Due To/From BHI	<u>(1,719,872.00)</u>		<u>0.00</u>	<u>(1,719,872.00)</u>
Subtotal [B3] Loans from Owners or Related Parties		<u>(1,719,872.00)</u>		<u>0.00</u>	<u>(1,719,872.00)</u>
Total [33-34] Liabilities		<u>(6,529,849.00)</u>		<u>0.00</u>	<u>(6,529,849.00)</u>
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
09.2900.0013	BHC Unrestricted Fund	(748,659.00)		0.00	(748,659.00)
09.2910.0050	BHC Trmp Rest Fund	(12,696.00)		0.00	(12,696.00)
09.7777.7777	BHC Closing Clearing	<u>1,137,217.00</u>		<u>0.00</u>	<u>1,137,217.00</u>
Subtotal [B5] Cumulated Earnings		<u>375,862.00</u>		<u>0.00</u>	<u>375,862.00</u>
Total [35] Equity		<u>375,862.00</u>		<u>0.00</u>	<u>375,862.00</u>
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
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Reclassifying Journal Entries JE # 1

D.01 - Page 13

To reclass licenses from the Dues line

Marcum 101	Licenses		1,680.00	
Marcum 130	Webinar Fee		75.00	
09.6600.7650	BHC Administration Member Dues & Fees			1,755.00
Total			1,755.00	1,755.00

Reclassifying Journal Entries JE # 2

D.09

To reclass leased equipment to the appropriate line of the cost report

Marcum 102	Leased Equipment		9,912.00	
09.6600.5340	BHC Administration Office Supplies			9,912.00
09.6600.7145	BHC Administration Copy Machine Costs			
Total			9,912.00	9,912.00

Reclassifying Journal Entries JE # 3

N.01a

To reclass expenses from administration consulting fees to the correct line

09.6600.3200	BHC Administration Accounting Fees		12,525.00	
09.6230.3350	BHC Pharmacy Consulting Fees			
09.6600.3350	BHC Administration Consulting Fees			12,525.00
09.6600.7650	BHC Administration Member Dues & Fees			
Marcum 108	Eye Exam (Patient Specific)			
Total			12,525.00	12,525.00

Reclassifying Journal Entries JE # 4

N.02a

To reclass salaries appropriately

Marcum 112	DON/ADON Salaries		123,252.00	
Marcum 114	RN - Administrative Salaries		167,312.00	
Marcum 115	LPN - Direct Care Salaries		596,926.00	
Marcum 117	Administrator - Salary		139,044.00	
Marcum 124	Admissions Salary		53,439.00	
Marcum 125	Rehab Coordinator Salary		91,161.00	
Marcum 126	Infection Control Salary		13,648.00	
Marcum 127	Resident Care Coordinator Salary		168,276.00	
09.6022.1000	BHC Nrsng Pool & Serv VP's/Directors/Mgrs			167,312.00
09.6022.1050	BHC Nrsng Pool & Serv Supervisors/Coord			326,524.00
09.6022.1200	BHC Nrsng Pool & Serv RN'S/LPN'S			596,926.00
09.6022.1450	BHC Nrsng Pool & Serv PCA's/HHA'S/Aides			
09.6022.1500	BHC Nrsng Pool & Serv Clerical			
09.6022.1900	BHC Nrsng Pool & Serv DLD/WCLD			
09.6022.1992	BHC Nrsng Pool & Serv PTO Expense Accrual			
09.6600.3550	BHC Administration Management Fees			262,296.00
09.6680.1050	BHC Food & Nutrition Supervisors/Coord			
09.6680.1600	BHC Food & Nutrition Service Workers			
09.6680.1992	BHC Food & Nutrition PTO Expense Accrual			
09.6690.1050	BHC Environmental Serv Supervisors/Coord			
09.6690.1550	BHC Environmental Serv Trades Workers			
09.6690.1600	BHC Environmental Serv Service Workers			
09.6690.1992	BHC Environmental Serv PTO Expense Accrual			
09.6766.1250	BHC Social Services Social Workers			
09.6766.1992	BHC Social Services PTO Expense Accrual			
Marcum 113	RN - Direct Care Salaries			
Marcum 116	Aides and Attendants Salaries			
Marcum 119	Marketing & Public Relations Mgr Salaries			
Marcum 120	Mgr Community Relations Salaries			
Total			1,353,058.00	1,353,058.00

Reclassifying Journal Entries JE # 5

D.01 - Page 16

To reclass Maureen A. Canil to page 13 of the cost report

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Marcum 118	RN Admin - Maureen A. Canil		13,167.00	
09.6600.3350	BHC Administration Consulting Fees			13,167.00
09.6600.7305	BHC Administration Misc Expense			
Total			<u><u>13,167.00</u></u>	<u><u>13,167.00</u></u>
Reclassifying Journal Entries JE # 6		I.01		
Allocate Director of Rehab to ST/OT				
Marcum 128	ST Director Allocation		7,464.00	
Marcum 129	OT Director Allocation		40,706.00	
Marcum 125	Rehab Coordinator Salary			48,170.00
Total			<u><u>48,170.00</u></u>	<u><u>48,170.00</u></u>
Reclassifying Journal Entries JE # 7		D.13a		
Reclass Expenses from Employee Benefits				
09.6600.7015	Administration Advertising Expense		304.00	
09.6600.7205	Administration Employ Satisfaction		1,023.00	
Marcum 109	Kitchen Supplies - Utensils, napkins, etc.		1,019.00	
Marcum 110	Employee Party		753.00	
09.6643.2221	BHC Employee Benefits EE Satisfaction			3,099.00
Total			<u><u>3,099.00</u></u>	<u><u>3,099.00</u></u>
Reclassifying Journal Entries JE # 8		D.16		
Reclass Cable Expense				
Marcum 103	Cable Television		35,128.00	
09.6600.7715	BHC Administration Telecomm-Cable			14,400.00
09.6600.7720	BHC Administration Telephone			4,800.00
09.6600.7736	BHC Administration Patient Telecomm-Cable			15,928.00
Total			<u><u>35,128.00</u></u>	<u><u>35,128.00</u></u>
Reclassifying Journal Entries JE # 9		D.17		
Reclass Dental Professional Fees				
Marcum 107	Dentist		13,901.00	
09.6600.3350	BHC Administration Consulting Fees			13,901.00
Total			<u><u>13,901.00</u></u>	<u><u>13,901.00</u></u>



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/1/2017
Run Date: 2/1/2017

Provider Name: Bristol Health Care, Inc. d/b/a Ingraham Manor
Provider Number: 20561
Period Ended: 9/30/16

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: