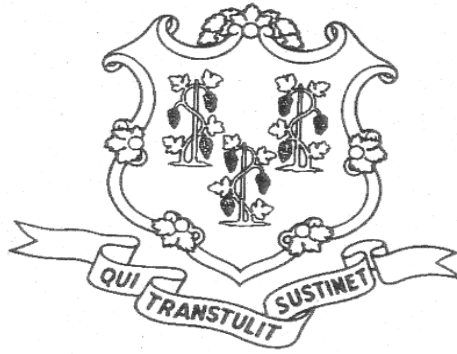


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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 10/1/2016	Report for Year Ending 9/30/2017

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) Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bristol Healthcare, Inc. d/b/a Ingraham Manor [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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 10/1/2016	To 9/30/2017	
Address of Facility 400 North Main Street, Bristol, CT 06010				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/11/2018		
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 9/30/2017	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.:		

2017 BOARD OF DIRECTORS

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Assistant Professor of Nursing
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Vice Chairman of the Board

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N/A

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Bala Shanmugam, M.D.

President of the Medical Staff

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(860) 314-6000

Email: Drbshanmugam@gmail.com

18 Board Members –

Annual Report of Long-Term Care Facility

**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 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees & Administrator	Pg. 16 & 10 / Line m12	358,598	358,598
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	18,700
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>		Employee Physicals	Pg. 15 / Line 1a9	40,317	40,317
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	14,863	14,863
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	18,000
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>		Common Pension Plan	Pg. 15 / Line 1a7	183,572	183,572
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>		Property/Umbrella Insurance	Pg. 27 / Line 14a	53,277	53,277
		<input type="radio"/>	<input type="radio"/>					

* 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 9/30/2017	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of	
Bristol Healthcare, Inc. d/b/a Ingraham Manor			2056-C	9/30/2017			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
Ricoh, 100 Pearl Street Hartford, CT 060103	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/01/16	5 Years	17,132		17,132	
	<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"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> No	Total ***
								17,132	

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

General Information and Questionnaire
Accounting Basis

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham	License No. 2056-C	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Reimbursement Advisory Consulting	\$ 10,638
2 Annual audit, facility audit	\$ 32,700
3	\$
4	\$
	Charge for Services Provided
	\$ 43,338

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

Legal Services Information

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

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)	\$ 450
2 State Marshal fee for serving conservator application (Disallowed on Pg. 28)	\$ 120
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 570

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 Bristol Healthcare, Inc. d/b/a Ingraham Manor			License No. 2056-C		Report for Year Ended 9/30/2017				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	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	119	119			119	119			108	108		
B. As of midnight of THIS report period	120	120			108	108			120	120		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,498	4,498			3,578	3,578			920	920		
B. Medicaid (Conn.)	31,609	31,609			23,842	23,842			7,767	7,767		
C. Medicaid (other states)												
D. Private Pay	2,365	2,365			1,467	1,467			898	898		
E. State SSI for RCH												
F. Other (Specify)	3,463	3,463			2,532	2,532			931	931		
G. Total Care Days During Period (3A thru F)	41,935	41,935			31,419	31,419			10,516	10,516		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	1	1			1	1						
5. Total Resident Days (3G + 4A + 4B)	41,936	41,936			31,420	31,420			10,516	10,516		

Annual Report of Long-Term Care Facility

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 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
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	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	14		84			22							
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									5,450	5,450			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									145	145			
2. Restorative Treatments													
C. Other									16,366	16,366			
D. Total Physical Therapy Treatments									21,961	21,961			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									654	654			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									16	16			
2. Restorative Treatments													
C. Other									1,763	1,763			
D. Total Speech Therapy Treatments									2,433	2,433			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,642	4,642			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									184	184			
2. Restorative Treatments													
C. Other									17,158	17,158			
D. Total Occupational Therapy Treatments									21,984	21,984			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C	Report for Year Ended 9/30/2017	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	140,301	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	228,640	11,984				
5. Dietary Service						
a. Head Dietitian	33,866	1,076				
b. Food Service Supervisor	53,842	2,193				
c. Dietary Workers	360,778	28,617				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	336,483	21,515				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	33,438	2,064				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	58,223	4,097				
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	160,777	4,169				
b. RN						
1. Direct Care	1,055,136	21,899				
2. Administrative**	672,672	21,333				
c. LPN						
1. Direct Care	607,333	24,837				
2. Administrative**						
d. Aides and Attendants	1,769,132	163,264				
e. Physical Therapists	38,277	982				
f. Speech Therapists	7,965	204				
g. Occupational Therapists	35,492	911				
h. Recreation Workers	73,155	4,176				
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	114,188	4,155				
n. Marketing	52,680	2,086				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,832,378	321,640				

* 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	
Bristol Healthcare, Inc. d/b/a Ingraham Manor				2056-C	9/30/2017			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
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).										
Mary Smith	62,409			Non Discriminatory	Director of Nursing	1,699	12A	N/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 Ingraham Manor				2056-C	9/30/2017			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	140,301			Non Discriminatory	Administrator	2,080	A2	N/A		
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	9/30/2017	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	13,900	Monthly				
3. Pharmacist	45,037	198				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	405,379	7,047				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	18,000	227				
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	84,358	1,467				
b. Other						
10. Occupational Therapist						
a. Resident Care	375,870	6,534				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	2,500	Fixed Fee				
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	945,044	15,473				

* 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.

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	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 192,865	192,865		
2. Disability Insurance	\$ 15,828	15,828		
3. Unemployment Insurance	\$ 54,482	54,482		
4. Social Security (F.I.C.A.)	\$ 415,511	415,511		
5. Health Insurance	\$ 391,834	391,834		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 15,842	15,842		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 182,738	182,738		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 47,884	47,884		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 96,000	96,000		
d. Accounting and Auditing	\$ 43,338	43,338		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 570	570		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 8,658	8,658		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 4,486	4,486		
2. Cellular Phones	\$ 367	367		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 706,177	706,177		
Subtotal	\$ 2,176,580	2,176,580		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2017	16	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		2,176,580	2,176,580		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	434	434		
5. Education Expenses Related to Seminars and Conventions	\$	800	800		
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>)	\$	1,868	1,868		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)***	\$	100	100		
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	3,028	3,028		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$	11,946	11,946		
See Attached Schedule					
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>)	\$	144,860	144,860		
12. Administrative Management Services**	\$	218,297	218,297		
13. Other (<i>Specify</i>)	\$	98,347	98,347		
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	2,656,260	2,656,260		

* 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		
Administration Promotion	\$ 100		
Total Other Advertising	\$ 100	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Leading Edge	\$ 11,946		
Total Dues	\$ 11,946	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Journal/Periodicals	\$ 151		
Subs, Books, Etc.	\$ 259		
Routine Bank Charges	\$ 23,861		
Miscellaneous Expense (Disallowed)	\$ 59,616		
Resident Reimbursement (Disallowed)	\$ 2,229		
Data Networking Services	\$ 5,985		
Patient Satisfaction (Disallowed)	\$ 811		
Survey Expense	\$ 2,950		
Licenses	\$ 570		
Webinar Fees	\$ 1,913		
Total Other Administrative and General	\$ 98,347	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham M	License No. 2056-C	Report for Year Ended 9/30/2017	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	218,297	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	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 290,308	290,308			
2. Non-Food Supplies	\$ 26,583	26,583			
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	\$ 714	714			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 317,605	317,605			
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	9/30/2017		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. \$	355	355		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	135,755	135,755		
c. Management Services**		\$				
d. Other (<i>Specify</i>) Laundry Supplies		\$	534	534		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	136,644	136,644		
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	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	61,068	61,068		
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)	\$	61,068	61,068		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from West River Pharmacy	\$	416,418	416,418		
b.	Medicine Cabinet Drugs	\$	39,842	39,842		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine****	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other****	\$	48,587	48,587		
f.	X-rays and Related Radiological Procedures****	\$	36,890	36,890		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory****	\$	50,951	50,951		
i.	Recreation	\$	58,078	58,078		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	221,498	221,498		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	872,264	872,264		

* 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 (Disallow)	\$ 4,244		
BHC Nrsg Pool & Serv Special Matt Rent IM (Disallow)	\$ 11,194		
BHC Nrsg Pool & Serv Wound Vacuum Supply (Disallow)	\$ 23,878		
BHC Nrsg Pool & Serv Nursing-Supplies	\$ 119,994		
BHC Nrsg Pool & Serv Nutritional Supp	\$ 9,686		
BHC Nrsg Pool & Serv Tube feeding (Disallow)	\$ 138		
BHC Physical Therapy PT supplies IM	\$ 17,277		
BHC Pharmacy MSS-IV Sets (Disallow)	\$ 15,689		
BHC Pharmacy MSS-IV Solutions (Disallow)	\$ 19,398		
Total Other Resident Care	\$ 221,498	\$ -	\$ -

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

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor			License No. 2056-C		Report for Year Ended 9/30/2017			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
CWPM	PO Box 415 Plainville, CT	<input type="radio"/>	<input type="radio"/>		Waste Removal	18,104			22	6f
Martin Laviero	PO Box 1659 Bristol, CT	<input type="radio"/>	<input type="radio"/>		Snow Removal	19,870			22	6f
Unitex	420 Ledyard St, Hartford, CT	<input type="radio"/>	<input type="radio"/>		Laundry Service/Linens	135,755			19	3b
Otis Elevator	PO Box 13898, Newark, NJ	<input type="radio"/>	<input type="radio"/>		Elevator Services Capital Items and Services Calls	43,095			22	6f & 7
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input checked="" type="radio"/>	<input type="radio"/>	Affiliate	Intercompany Payroll Processing Fee	12,900			16	m11
Joseph E. Sansone	18040 Edison Avenue, Chesterfield, MO	<input type="radio"/>	<input type="radio"/>		Real Estate and Property Tax Review	58,291			16	m11
Point Click Care	Suite 155 Bloomington, MN 55431	<input type="radio"/>	<input type="radio"/>		Computer Maintenance Fee	42,351			16	m11
		<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	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 47,990	47,990				
b. Heat	\$ 34,323	34,323				
c. Light & Power	\$ 121,497	121,497				
d. Water	\$ 22,259	22,259				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 17,132	17,132				
f. Other (<i>itemize</i>)	\$ 107,918	107,918				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 351,119	351,119				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 1,758	1,758				
b. Building & Building Improvements	\$ 362,614	362,614				
c. Non-Movable Equipment	\$ 5,723	5,723				
d. Movable Equipment	\$ 54,390	54,390				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 424,485	424,485				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 27,746	27,746				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 27,746	27,746				
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	\$ 97,087	97,087				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 17,782	17,782				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 567,100	567,100				

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

Depreciation Schedule

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor			License No. 2056-C			Report for Year Ended 9/30/2017			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period			409,631		409,631	398,277	S/L	Various	1,758				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										1,758			
B. Building and Building Improvements													
1. Acquired prior to this report period			9,872,282		9,872,282	8,430,558	S/L	Various	357,477				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			158,782		158,782		S/L	Various	5,137				
B-4. Subtotal										362,614			
C. Non-Movable Equipment													
1. Acquired prior to this report period			54,097		54,097	14,489	S/L	Various	5,723				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)							S/L	Various					
C-4. Subtotal										5,723			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,605,162		1,605,162	1,307,056	S/L	Various	52,019	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	31,635		31,635		S/L	Various	2,371	
D-3. Subtotal													54,390
E. Total Depreciation													424,485

Bristol Healthcare, Inc. d/b/a Ingraham Manor
9/30/2017

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:				
Various	See attached	\$ 158,782	Various	\$ 5,137
Total additions for Building Improvement		\$ 158,782		\$ 5,137 *
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:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 31,635	Various	\$ 2,371
Total additions for Movable Equipmen		\$ 31,635		\$ 2,371 *
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 Improvemer		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemer		\$ -		\$ - **

*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, 2017

<u>Vendor</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>2016 Accum Depr.</u>	<u>2017 Depreciation</u>	<u>2017 Accum Depr.</u>	<u>NBV</u>
Land Improvements								
<i>Various</i>	<i>Assets prior to 2015</i>	Various	409,631	Various	398,277	1,758	400,035	9,596
	<i>Total Assets prior to 2015</i>		409,631		398,277	1,758	400,035	9,596
Total Land Improvements			409,631		398,277	1,758	400,035	9,596
Building Improvements								
<i>Various</i>	<i>Assets prior to 2015</i>	Various	9,833,582	Various	8,424,965	359,437	8,784,402	1,049,180
	<i>Total Assets prior to 2015</i>		9,833,582		8,424,965	359,437	8,784,402	1,049,180
<u>2015 Additions</u>								
	Hydrotherm Hot Water Heater	4/1/2014	14,500	10	3,625	1,450	5,075	9,425
	Fire Door Elevators	5/1/2015	9,340	15	882	623	1,504	7,836
	Generator Repair	3/1/2015	2,410	5	723	482	1,205	1,205
	<i>Total 2015 Additions</i>		26,250		5,230	2,555	7,784	18,466
<u>2016 Additions</u>								
	Wanderguard Elevator	3/21/2016	12,450	20	363	623	986	11,464
	<i>Total 2016 Additions</i>		12,450		363	623	986	11,464
<u>2017 Additions</u>								
	Fire Alarm Panel	11/18/2016	5,854	20	-	292.70	293	5,561
	Kitchen Door and Hardware	12/7/2016	3,272	15	-	81.80	82	3,190
	Nurse Station/Nutrition Rm Reno	5/31/2017	22,082	20	-	736.05	736	21,346
	Optiguard for Elevator	3/30/2017	3,900	15	-	195.00	195	3,705
	Repair & Upgrade Elevator	10/11/2016	34,920	15	-	873.00	873	34,047
	Chiller Replacement	2/28/2017	88,755	15	-	2,958.50	2,959	85,796
	<i>Total 2017 Additions</i>		158,783		-	5,137	5,137	153,645
Total Building Improvements			10,031,065		8,430,558	367,751	8,798,309	1,232,756

Non-Movable Equipment

<i>Various</i>	<i>Assets prior to 2015</i>	Various	35,936	Various	11,870	3,906	15,776	20,160
	<i>Total Assets prior to 2015</i>		35,936		11,870	3,906	15,776	20,160
<u>2015 Additions</u>								
	Blanket Warming Cabinet	5/1/2014	4,412	10	1,066	441	1,507	2,905
	Ice Machine	11/1/2014	3,754	10	719	375	1,095	2,659
	<i>Total 2015 Additions</i>		8,166		1,786	817	2,602	5,564
<u>2016 Additions</u>								
	Cleveland Range	12/1/2015	9,995	10	833	1,000	1,832	8,163
	<i>Total 2016 Additions</i>		9,995		833	1,000	1,832	8,163
Total Non-Movable Equipment			54,097		14,489	5,723	20,211	33,886

Movable Equipment

<i>Various</i>	<i>Assets prior to 2015</i>	Various	1,355,746	Various	1,269,031	23,716	1,292,747	62,999
	<i>Total Assets prior to 2015</i>		1,355,746		1,269,031	23,716	1,292,747	62,999
<u>2015 Additions</u>								
	TV's (128) TVR Commun	7/1/2015	103,983	7	18,569	14,855	33,423	70,560
	Mattresses (74) McKesson	5/1/2015	16,186	15	1,529	1,079	2,608	13,578
	Window Covering Replacement	4/1/2015	39,475	15	3,948	2,632	6,579	32,896
	Upgrade Telephone System	6/1/2015	13,522	10	1,803	1,352	3,155	10,367
	Display Case Refrigerator	8/1/2014	3,194	5	1,384	639	2,023	1,171
	Electric Burnisher (2)	5/1/2015	2,120	15	200	141	342	1,778
	HP Elite Tablet	4/1/2014	2,508	3	2,090	418	2,508	-
	<i>Total 2015 Additions</i>		180,988		29,523	21,116	50,639	130,349
<u>2016 Additions</u>								
	Wall Mounted Computer	7/7/2015	27,155	5	6,336	5,431	11,767	15,388
	Hygeine Chairs	1/12/2016	10,268	10	770	1,027	1,797	8,471
	Upgrade Wireless Network	2/3/2016	4,165	10	278	417	694	3,471
	Upgrade Wireless Network	5/4/2016	26,840	10	1,118	2,684	3,802	23,038
	<i>Total 2016 Additions</i>		68,428		8,502	9,558	18,061	50,367
<u>2017 Additions</u>								
	Roll In Refridgerator	4/14/2017	4,999	10	-	250	250	4,749
	Smoke Detectors	7/25/2017	3,434	5	-	172	172	3,262
	Recliners	3/30/2017	5,561	10	-	185	185	5,376
	Access Control & Video Surveillance	9/26/2017	17,641	10	-	1,764	1,764	15,877
	<i>Total 2017 Additions</i>		31,635		-	2,371	2,371	29,264
Total Movable Equipment			1,636,797		1,307,056	56,761	1,363,817	272,980

TOTAL ASSETS PER COST REPORT	12,131,590	-	431,992	10,582,372	1,549,218
TOTAL ASSETS PER TRIAL BALANCE	12,131,590	-	424,484	10,573,977	1,557,613
Variance	(1)		7,508	8,394	(8,395)
Page 31, Line B9 - F/S vs C/R NBV	886				

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor			2056-C		9/30/2017			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	371,199			27,746	
2.									
3.									
B-4. Subtotal									27,746
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									27,746

* 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 Bristol Healthcare, Inc. d/b/a Ingraham	License No. 2056-C	Report for Year Ended 9/30/2017	Page 25	of 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
1. Financing		CHEFA		
a. Type of Financing (e.g., fixed, variable)				
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 9/30/2017		1,415,945		
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	9/30/2017			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		\$ 8,850,000					
2. Loan Origination Date		01/01/02					
3. Interest Rate %		5.50%					
4. Term		30					
5. CHEFA Interest Expense		110,859	110,859				
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 110,859	110,859				

(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		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				110,859	110,859		
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)				\$ 110,859	110,859		
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) Malpractice Insurance				\$ 18,700	18,700		
14d. Total Insurance Expenditures (14a + b + c)				\$ 71,977	71,977		
15. Total All Expenditures (A-13 thru C-14)				\$ 11,922,318	11,922,318		

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	9/30/2017	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	\$ 35,492	35,492		
4.			Other - See attached Schedule	\$ 52,680	52,680		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 375,870	375,870		
7.			Other - See attached Schedule	\$ 11,936	11,936		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 96,000	96,000		
10.	15	1e	Accounting & Legal	\$ 570	570		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 2,265	2,265		
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	m2/3	Unallowable Advertising *	\$ 100	100		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 68,859	68,859		
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)				\$ 643,772	643,772		

* 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 Salaries	\$ 52,680		
Total Other Salaries Adjustment			\$ 52,680	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Various	Various	Marketing Fringes	\$ 11,936		
Total Other Fees Adjustments			\$ 11,936	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Non Routine Bank Charges	\$ 3,939		
16	M13	Miscellaneous Expense (Disallowed)	\$ 59,616		
16	M13	Resident Reimbursement (Disallowed)	\$ 2,229		
16	M13	Patient Satisfaction (Disallowed)	\$ 811		
15	1a9	Employee Satisfaction (Disallowed)	\$ 2,264		
Total Other A&G Adjustments			\$ 68,859	\$ -	\$ -

Bristol Health Care, Inc. d/b/a Ingraham Manor
September 30, 2017
Marketing Benefits Disallowance

Marketing

Marketing Salary	52,680	TB Linked
Total Salaries	<u>5,832,379</u>	TB Linked
Percent to Total Salaries	0.90%	
Benefits (Pg 15, Line 1a1 - 1a9)	1,316,984	TB Linked
(Less) Employee Benefits Self Disallowed	<u>4,529</u>	Page 28 attachment
Revised Total Benefits	1,321,513	
Marketing Benefits Disallowed	11,936	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	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 643,772	643,772		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 416,418	416,418		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 36,890	36,890		
30.	20	5h	Laboratory	\$ 50,951	50,951		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 48,587	48,587		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 100,342	100,342		
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	\$ 47,423	47,423		
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)				\$ 1,344,384	1,344,384		

*** 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
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	BHC Nrsg Pool & Serv Med A Md Off vst-IM (Disallow)	\$ 4,244		
20	5j	BHC Nrsg Pool & Serv Special Matt Rent IM (Disallow)	\$ 11,194		
20	5j	BHC Nrsg Pool & Serv Wound Vacuum Supply (Disallow)	\$ 23,878		
20	5j	BHC Nrsg Pool & Serv Tube feeding (Disallow)	\$ 138		
20	5j	BHC Pharmacy MSS-IV Sets (Disallow)	\$ 15,689		
20	5j	BHC Pharmacy MSS-IV Solutions (Disallow)	\$ 19,398		
20	5i	Cable (see attached)	\$ 25,801		
Total Other Ancillary Costs			\$ 100,342	\$ -	\$ -

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	IV8	Purchase Discounts	\$ 108		
30	IV8	Non Operating Income	\$ 37,820		
30	IV8	Misc. Income	\$ 90		
30	IV8	Medical Records Income	\$ 311		
30	IV8	HR Misc. Income	\$ 5		
30	IV8	Vending Machine	\$ 896		
30	IV8	Counseling Center Income	\$ 3,266		
30	IV1	Meals sold to Guests	\$ 4,928		
Total Other Adjustments			\$ 47,423	\$ -	\$ -

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, 2017

	<u>Amount</u>
Total Cable TV Expense acct #09.6692.7305 reclassified to Marcum 103	\$ 29,401 TB Linked

Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

Disallowed Cable TV	<u><u>\$ 25,801</u></u>
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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	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,909,939	12,909,939				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,644,162)	(5,644,162)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,944,419	1,944,419				
b. Medicare Room and Board Contractual Allowance **	\$ 325,734	325,734				
4. a. Private-Pay Residents and Other	\$ 2,648,568	2,648,568				
b. Private-Pay Room and Board Contractual Allowance **	\$ (167,242)	(167,242)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 224,207	224,207				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (2,505)	(2,505)				
c. Prescription Drugs - Non-Medicare	\$ 198,183	198,183				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
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	\$ 455,955	455,955				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 327,022	327,022				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 104,081	104,081				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 92,377	92,377				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 420,397	420,397				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 404,583	404,583				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (948,456)	(948,456)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (617,199)	(617,199)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,675,901	12,675,901				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 4,928	4,928				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 160,374	160,374				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 42,495	42,495				
V. Total Other Revenue (1 thru 8)	\$ 207,797	207,797				
VI. Total All Revenue (III +V)	\$ 12,883,698	12,883,698				

* 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	Xray	\$ 14,090		
30 II 6a	Lab	\$ 22,289		
30 II 6a	Resp. Care	\$ 7,928		
30 II 6a	Contractual Allowance	\$ (992,763)		
Total Other Resident Revenue - Medicare		\$ (948,456)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 II 6b	Xray	\$ 6,985		
30 II 6b	Lab	\$ 14,885		
30 II 6b	Resp. Care	\$ 6,781		
30 II 6b	Oxygen	\$ (25)		
30 II 6b	Contractual Allowance	\$ (645,825)		
Total Other Resident Revenue		\$ (617,199)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			(0)		
30 IV 5	Interest	1,113,557	\$ 14,761		
30 IV 5	Unrealized Gain	1,113,557	\$ 180,032		
30 IV 5	Gain/Loss on Investments	N/A	\$ (34,419)		
Total Interest Income			\$ 160,374	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 IV 8	Purchase Discounts	\$ 108		
30 IV 8	Non Operating Income	\$ 37,820		
30 IV 8	Misc. Income	\$ 90		
30 IV 8	Medical Records Income	\$ 311		
30 IV 8	HR Misc. Income	\$ 5		
30 IV 8	Vending Machine	\$ 896		
30 IV 8	Counseling Center Income	\$ 3,266		
Total Other Revenue		\$ 42,495	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,113,807
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,030,297
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	26,179
5. Prepaid Expenses			\$	28,556
a. Prepaid Expense	3,007			
b. Prepaid Interest	25,549			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	56,814
Security Deposits	14,057			
Cash - Patient Trust	25,908			
Workers Comp Fund	16,848			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,255,653
B. Fixed Assets				
1. Land			\$	343,035
2. Land Improvements	*Historical Cost	409,631	\$	9,596
	Accum. Depreciation	400,035		Net
3. Buildings	*Historical Cost	10,031,064	\$	1,237,892
	Accum. Depreciation	8,793,172		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	54,097	\$	33,885
	Accum. Depreciation	20,212		Net
6. Movable Equipment	*Historical Cost	1,636,797	\$	275,351
	Accum. Depreciation	1,361,446		Net
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	886
CR vs FS NBV	886			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,900,645

* 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	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	5,156,298
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	398,945	Net	\$ 74,281
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$ 1,481,355	
Investments in BHHC and BHDF			1,481,355	
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)			\$ 1,555,636	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 6,711,935	

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor		License No. 2056-C	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	482,622
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>)				\$	301,538
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>)				\$	653,080
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	28,449
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,445,354
A/R Credit Balances / Security Depc		392,867	Self-Insurance Claim / St	593,859	
Patient Trust Pay / Patient Refunds		25,908	Met Pay Deduction / Au	117	
Annuities Withheld / IRS Levy With		5,946	Benefit Plus Payable	828	
Property Tax Payable / Accrued Exp		425,828	Rounding	1	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,911,043

* 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 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,911,043	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 1,415,945	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 239,295	
Name and Address of Lender	Amount	Loan Date			
BHI	239,295				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,655,240	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,566,283	

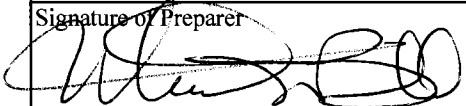
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2017	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			\$	1,184,270
6. Gain or Loss for Period			\$	961,383
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	2,145,653
C. Total Reserves and Net Worth			\$	2,145,653
D. Total Liabilities, Reserves, and Net Worth			\$	6,711,935

H. Changes in Total Net Worth

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C	Report for Year Ended 9/30/2017	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	761,355
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,883,698
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,922,315
D. Net Income or Deficit			\$	961,383
E. Balance			\$	1,722,738
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses per Page 27 \$11,922,319				
Rounding (4)				
Total Expenses \$11,922,315				
2. Other <i>(itemize)</i>				
Equity Transfer to Ingraham Manor			422,915	
F-3. Total Additions			\$	422,915
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			\$	2,145,653
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham		License No. 2056-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/12/18	
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 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, 2017, 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 12, 2018

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name Bristol Health Care, 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 2016? 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 2017, 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 2016?

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: **9/30/2017**
Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
09.1100.0010	BHC Cash-Operating Acct	1,113,556.74			1,113,556.74	2,354,585.00
09.1100.0020	BHC Security Deposits	14,057.44			14,057.44	14,036.00
09.1100.0040	BHC Cash - Patient Trust	25,908.42			25,908.42	18,610.00
09.1100.0050	BHC Petty Cash	250.00			250.00	250.00
09.1100.0060	BHC Workers Comp Fund	16,848.48			16,848.48	10,465.00
09.1110.1000	BHC Investments	1,304,101.04			1,304,101.04	1,118,529.00
09.1120.0001	BHC A/R-Room and Board	2,099,003.97			2,099,003.97	1,602,174.00
09.1120.0003	BHC A/R Credit Balances	378,809.29			378,809.29	273,870.00
09.1120.0014	BHC A/R-Ancillary	112,603.92			112,603.92	30,817.00
09.1121.0001	BHC A/R Resv uncollect	(560,119.98)			(560,119.98)	(463,832.00)
09.1200.0014	BHC A/R - Special Events	0.00			0.00	13,084.00
09.1300.0600	BHC Inventory-MM	26,178.89			26,178.89	31,246.00
09.1400.0002	BHC Prepaid Expense	3,006.81			3,006.81	2,926.00
09.1400.0005	BHC Prepaid Interest	25,459.48			25,459.48	0.00
09.1600.0004	BHC Inv in BHDF	13,490.92			13,490.92	12,696.00
09.1720.0002	BHC Bond Sinking Fund	163,762.79			163,762.79	0.00
09.1720.0004	BHC Cost Of Issuance	241,361.12			241,361.12	241,361.00
09.1720.0005	BHC Bond Discount	60,510.82			60,510.82	60,511.00
09.1720.0008	BHC Bond-Underwrtrs Disc	78,849.28			78,849.28	78,849.00
09.1720.0009	BHC Bond Issue Costs	92,504.85			92,504.85	92,505.00
09.1720.0010	BHC Accum Amort-Issuance	(78,753.67)			(78,753.67)	(73,754.00)
09.1720.0011	BHC Accum Amort-Bond COI	(205,484.06)			(205,484.06)	(192,437.00)
09.1720.0012	BHC AccumAmort-Unamr Dis	(47,578.85)			(47,578.85)	(42,142.00)
09.1720.0013	BHC AccumAmort-Under Dis	(67,128.13)			(67,128.13)	(62,866.00)
09.1810.0001	BHC Land	343,035.00			343,035.00	343,035.00
09.1810.0002	BHC Land Imp	409,631.07			409,631.07	409,631.00
09.1820.0001	BHC Building / Fixtures	8,234,965.87			8,234,965.87	8,234,966.00
09.1820.0002	BHC Building Improvement	1,796,099.25			1,796,099.25	1,637,317.00
09.1850.0001	BHC Fixed Equipment	54,097.15			54,097.15	54,097.00
09.1860.0002	BHC Moveable Equipment	1,453,417.41			1,453,417.41	1,421,782.00
09.1870.0001	BHC Computer Equipment	183,379.73			183,379.73	183,380.00
09.1900.0000	BHC CIP	0.00			0.00	34,920.00
09.1910.0001	BHC Acc Dep Lnd Improv	(400,034.22)			(400,034.22)	(398,276.00)
09.1920.0001	BHC Acc Dep Bldg / Fix	(7,654,473.46)			(7,654,473.46)	(7,364,227.00)
09.1920.0002	BHC Acc depr build impr	(1,138,698.42)			(1,138,698.42)	(1,066,331.00)
09.1950.0001	BHC Acc Dep Fixed Equip	(20,812.06)			(20,812.06)	(15,090.00)
09.1960.0001	BHC Acc Dep Moveable equipment	(1,181,520.01)			(1,181,520.01)	(1,178,608.00)
09.1960.0002	BHC Accum Dep M/E	(42,248.46)			(42,248.46)	0.00
09.1990.0001	BHC Accm Dpr Cmpt Equip	(136,103.47)			(136,103.47)	(126,874.00)
09.2100.0010	BHC Accounts Payable	(482,622.42)			(482,622.42)	(523,661.00)
09.2100.0080	BHC A/R Credit Balances	(378,809.29)			(378,809.29)	(273,870.00)
09.2100.0085	BHC Security Deposit-Oth	(14,057.44)			(14,057.44)	(14,036.00)
09.2100.0086	BHC Patient Trust Pay	(25,908.42)			(25,908.42)	(18,610.00)
09.2100.0090	BHC Patient Refunds	0.00			0.00	16,429.00
09.2100.0095	BHC Property Tax And Real Estate Tax Payable	(43,735.73)			(43,735.73)	(33,377.00)
09.2110.0020	BHC Due To/From BHI	(239,295.05)			(239,295.05)	(1,719,872.00)
09.2200.0010	BHC Accrued Payroll	(113,453.35)			(113,453.35)	(104,644.00)
09.2200.0020	BHC Accrued PTO	(188,084.20)			(188,084.20)	(197,062.00)
09.2300.0001	BHC Annuities Withheld	(5,853.99)			(5,853.99)	0.00
09.2300.0003	BHC I.R.S. Levy Withheld	(92.04)			(92.04)	(92.00)
09.2300.0010	BHC Auxiliary Gold Sale	(116.50)			(116.50)	(171.00)
09.2300.0014	BHC Benefit Plus Payable	(828.40)			(828.40)	0.00
09.2400.0030	BHC Accrued Expenses	(382,092.04)			(382,092.04)	(528,761.00)
09.2400.0050	BHC Self-Insurance Claim	(47,641.86)			(47,641.86)	(52,544.00)
09.2400.0052	BHC Self-Workers Comp	(546,217.22)			(546,217.22)	(580,348.00)
09.2700.0008	BHC Accrued 403 Match	0.00			0.00	(7,290.00)
09.2800.0030	BHC Bond Payable-CP	(653,080.00)			(653,080.00)	(616,485.00)
09.2800.0040	BHC Bond-Contra Prin	0.00			0.00	193,570.00
09.2800.0050	BHC Bond Interest Pay	(28,449.09)			(28,449.09)	(59,879.00)
09.2800.0070	BHC Contra Interest	0.00			0.00	59,879.00
09.2800.0080	BHC Bond Payable Series	(1,415,945.00)			(1,415,945.00)	(2,069,025.00)
09.2900.0013	BHC Unrestricted Fund	(1,710,041.88)			(1,710,041.88)	(748,659.00)
09.2900.0039	BHC Eq Transfer to IM	(422,915.27)			(422,915.27)	0.00
09.2910.0050	BHC Tmp Rest Fund	(12,695.76)			(12,695.76)	(12,696.00)
09.3120.1011	BHC Diagnostic X-Ray REV IP MCR	(14,089.67)			(14,089.67)	(15,448.00)
09.3120.1012	BHC Diagnostic X-Ray REV IP MCR MGD	(6,708.92)			(6,708.92)	(2,328.00)
09.3120.1033	BHC Diagnostic X-Ray REV IP Commercial	(275.71)			(275.71)	(1,557.00)
09.3140.1011	BHC Laboratory REV IP MCR	(22,289.43)			(22,289.43)	(15,997.00)
09.3140.1012	BHC Laboratory REV IP MCR MGD	(8,669.88)			(8,669.88)	(1,662.00)
09.3140.1033	BHC Laboratory REV IP Commercial	(6,215.40)			(6,215.40)	(7,742.00)
09.3154.1011	BHC Respiratory Care REV IP MCR	(7,927.94)			(7,927.94)	(10,701.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
09.3154.1012	BHC Respiratory Care REV IP MCR MGD	(3,806.75)			(3,806.75)	(2,232.00)
09.3154.1021	BHC Respiratory Care REV IP Medicaid	(7.00)			(7.00)	0.00
09.3154.1033	BHC Respiratory Care REV IP Commercial	(2,967.20)			(2,967.20)	(5,442.00)
09.3160.1011	BHC Phys Ther REV IP MCR	(336,829.45)			(336,829.45)	(352,750.00)
09.3160.1012	BHC Phys Ther REV IP MCR MGD	(220,613.71)			(220,613.71)	(143,868.00)
09.3160.1021	BHC Phys Ther REV IP Medicaid	(3,667.79)			(3,667.79)	(15,771.00)
09.3160.1033	BHC Phys Ther REV IP Commercial	(102,740.88)			(102,740.88)	(164,956.00)
09.3160.1043	BHC Phys Ther REV IP Medicare Part B	(119,125.41)			(119,125.41)	(168,988.00)
09.3161.1011	BHC OT Hosp REV IP MCR	(320,383.21)			(320,383.21)	(302,492.00)
09.3161.1012	BHC OT Hosp REV IP MCR MGD	(253,149.25)			(253,149.25)	(153,526.00)
09.3161.1021	BHC OT Hosp REV IP Medicaid	(6,358.19)			(6,358.19)	(15,811.00)
09.3161.1033	BHC OT Hosp REV IP Commercial	(145,075.10)			(145,075.10)	(197,075.00)
09.3161.1043	BHC OT Hosp REV IP Medicare Part B	(100,013.76)			(100,013.76)	(142,962.00)
09.3166.1011	BHC Speech Ther REV IP MCR	(71,139.51)			(71,139.51)	(57,027.00)
09.3166.1012	BHC Speech Ther REV IP MCR MGD	(53,546.13)			(53,546.13)	(39,578.00)
09.3166.1021	BHC Speech Ther REV IP Medicaid	(2,267.34)			(2,267.34)	(5,598.00)
09.3166.1033	BHC Speech Ther REV IP Commercial	(36,563.93)			(36,563.93)	(31,378.00)
09.3166.1043	BHC Speech Ther REV IP Medicare Part B	(32,941.53)			(32,941.53)	(34,008.00)
09.3230.1011	BHC Pharmacy REV IP MCR	(224,206.76)			(224,206.76)	(219,748.00)
09.3230.1012	BHC Pharmacy REV IP MCR MGD	(128,540.68)			(128,540.68)	(31,224.00)
09.3230.1021	BHC Pharmacy REV IP Medicaid	(189.67)			(189.67)	0.00
09.3230.1033	BHC Pharmacy REV IP Commercial	(61,576.26)			(61,576.26)	(95,102.00)
09.3230.8000	BHC Pharmacy REV Influenza Vaccine Re	(3,654.78)			(3,654.78)	(2,983.00)
09.3230.8002	BHC Pharmacy REV Glucose Monitoring	(4,221.48)			(4,221.48)	(10,257.00)
09.3885.1011	BHC IM Room & Board IP MCR	(1,944,419.46)			(1,944,419.46)	(1,824,475.00)
09.3885.1012	BHC IM Room & Board IP MCR MGD	(928,304.00)			(928,304.00)	(191,288.00)
09.3885.1021	BHC IM Room & Board IP Medicaid	(12,909,939.10)			(12,909,939.10)	(13,796,424.00)
09.3885.1033	BHC IM Room & Board IP Commercial	(1,720,264.15)			(1,720,264.15)	(2,096,807.00)
09.3885.1050	BHC IM Room & Board IP Private Duty	0.00			0.00	(40,252.00)
09.4000.5500	BHC Other Op Revenue-Adm Purchase Discounts	(107.69)			(107.69)	(443.00)
09.4000.5998	BHC Other Op Revenue-Adm Misc Non-Oper Rev	(37,163.21)			(37,163.21)	(10,113.00)
09.4000.5999	BHC Other Op Revenue-Adm Misc Income	(90.00)			(90.00)	(8.00)
09.4002.5511	BHC OOR-Admin Medical Record Fees	(310.55)			(310.55)	(125.00)
09.4027.5999	BHC OOR-HR Misc Income	(5.00)			(5.00)	(3.00)
09.4035.5002	BHC OOR-Food & Nutrition EE Meals (Cafe)	(4,927.88)			(4,927.88)	(2,205.00)
09.4035.5535	BHC OOR-Food & Nutrition Vend Machine	(896.41)			(896.41)	(129.00)
09.4035.5997	BHC OOR-Food & Nutrition Counseling CTR INC	(3,265.50)			(3,265.50)	(2,273.00)
09.4200.5602	BHC Other Non-Oper REV Int Inc-Misc	(14,761.19)			(14,761.19)	(12,478.00)
09.4200.5603	BHC Other Non-Oper REV Int Inc-O/N Invest	34,419.09			34,419.09	0.00
09.4200.5621	BHC Other Non-Oper REV Unrealized G/L	(180,032.08)			(180,032.08)	(99,186.00)
09.4200.5999	BHC Other Non-Oper REV Misc Income	(657.05)			(657.05)	0.00
09.5003.1011	BHC Allow. Ancillary IP Medicare	973,773.20			973,773.20	1,041,321.00
09.5003.1012	BHC Allow. Ancillary IP Medicare Mgd	447,079.27			447,079.27	154,121.00
09.5003.1021	BHC Allow. Ancillary IP Medicaid	(19,658.38)			(19,658.38)	33,178.00
09.5003.1033	BHC Allow. Ancillary IP Cont Adj-Commerci	218,404.05			218,404.05	420,042.00
09.5003.1043	BHC Allow. Ancillary Medicare Part B	18,990.11			18,990.11	0.00
09.5120.1033	BHC X ray Allowance IP Cont Adj-Commerci	0.00			0.00	914.00
09.5140.1033	BHC Lab Allowance IP Cont Adj-Commerci	0.00			0.00	5,526.00
09.5154.1021	BHC Oxygen allowance IP Medicaid	24.50			24.50	0.00
09.5154.1033	BHC Oxygen allowance IP Cont Adj-Commerci	0.00			0.00	2,547.00
09.5230.1011	BHC Pharmacy allow IP Medicare	2,505.40			2,505.40	130,000.00
09.5230.1033	BHC Pharmacy allow IP Cont Adj-Commerci	0.00			0.00	45,863.00
09.5885.1011	BHC REV-Allow-IM IP Medicare	(325,733.93)			(325,733.93)	(493,054.00)
09.5885.1012	BHC REV-Allow-IM IP Medicare Mgd	(8,350.21)			(8,350.21)	(18,787.00)
09.5885.1021	BHC REV-Allow-IM IP Medicaid	5,644,162.18			5,644,162.18	6,047,246.00
09.5885.1033	BHC REV-Allow-IM IP Cont Adj-Commerci	175,591.96			175,591.96	(28,404.00)
09.5886.1106	BHC Provider tax Provider Tax	706,176.53			706,176.53	810,552.00
09.6021.1350	BHC Recreation Therapists & Asst	69,419.70			69,419.70	65,745.00
09.6021.1992	BHC Recreation PTO Expense Accrual	3,735.68			3,735.68	8,710.00
09.6021.5008	BHC Recreation Activity Supp	8,626.19			8,626.19	9,655.00
09.6021.6631	BHC Recreation Comp software fees	3,600.00			3,600.00	4,350.00
09.6022.1000	BHC Nrsg Pool & Serv VP's/Directors/Mgrs	176,985.38		(176,985.39)	(0.01)	61,204.00
09.6022.1050	BHC Nrsg Pool & Serv Supervisors/Coord	717,532.27		(699,532.27)	18,000.00	289,402.00
09.6022.1200	BHC Nrsg Pool & Serv RN'S/LPN'S	1,246,369.81		(1,246,369.81)	0.00	607,866.00
09.6022.1450	BHC Nrsg Pool & Serv PCA's/HHA'S/Aides	1,769,132.48			1,769,132.48	2,071,232.00
09.6022.1500	BHC Nrsg Pool & Serv Clerical	54,873.99			54,873.99	35,267.00
09.6022.1900	BHC Nrsg Pool & Serv DLD/WCLD	0.00			0.00	24,721.00
09.6022.1992	BHC Nrsg Pool & Serv PTO Expense Accrual	381,891.52			381,891.52	354,813.00
09.6022.3542	BHC Nrsg Pool & Serv Med A Md Off vst-IM	4,243.96			4,243.96	3,640.00
09.6022.3543	BHC Nrsg Pool & Serv Med A labs-IM	50,950.71			50,950.71	34,290.00
09.6022.3546	BHC Nrsg Pool & Serv Med A Xrays-IM	36,889.62			36,889.62	19,160.00
09.6022.3547	BHC Nrsg Pool & Serv Lab fees-IM	0.00			0.00	74.00
09.6022.3548	BHC Nrsg Pool & Serv X-Ray Fees	0.00			0.00	(121.00)
09.6022.4080	BHC Nrsg Pool & Serv MSS-Bed Rental	0.00			0.00	80.00
09.6022.4081	BHC Nrsg Pool & Serv Special Matt Rent IM	11,193.63			11,193.63	15,897.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
09.6022.4082	BHC Nrsg Pool & Serv Wound Vacuum Supply	23,877.99			23,877.99	8,708.00
09.6022.4083	BHC Nrsg Pool & Serv Wound Vaccum rental	0.00			0.00	4,135.00
09.6022.4220	BHC Nrsg Pool & Serv MSS-IV Sets	0.00			0.00	1,650.00
09.6022.4230	BHC Nrsg Pool & Serv MSS-IV Solutions	0.00			0.00	15,419.00
09.6022.4799	BHC Nrsg Pool & Serv M&S-Supp Misc	0.00			0.00	172.00
09.6022.5320	BHC Nrsg Pool & Serv Nursing-Supplies	119,994.00			119,994.00	140,977.00
09.6022.5330	BHC Nrsg Pool & Serv Nutritional Supp	9,685.95			9,685.95	11,370.00
09.6022.6101	BHC Nrsg Pool & Serv Tube feeding	138.48			138.48	45.00
09.6160.3060	BHC Physical Therapy OT Fees	375,869.88			375,869.88	415,629.00
09.6160.3070	BHC Physical Therapy PT Fees	405,298.61			405,298.61	437,858.00
09.6160.3100	BHC Physical Therapy ST Fees	84,357.57			84,357.57	76,210.00
09.6160.3350	BHC Physical Therapy Consulting Fees	80.00			80.00	1,105.00
09.6160.3705	BHC Physical Therapy Medical Director Fee	18,000.00			18,000.00	18,000.00
09.6160.3801	BHC Physical Therapy Oxy thpy supplies	48,586.67			48,586.67	23,566.00
09.6160.3802	BHC Physical Therapy PT supplies IM	17,277.20			17,277.20	938.00
09.6230.3350	BHC Pharmacy Consulting Fees	45,036.84			45,036.84	26,955.00
09.6230.4220	BHC Pharmacy MSS-IV Sets	15,688.99			15,688.99	8,228.00
09.6230.4230	BHC Pharmacy MSS-IV Solutions	19,397.82			19,397.82	22,379.00
09.6230.6501	BHC Pharmacy Drgs-med cabinet IM	39,842.18			39,842.18	40,664.00
09.6230.6502	BHC Pharmacy Drugs-medicare	232,976.88			232,976.88	214,698.00
09.6230.6503	BHC Pharmacy Drgs-nt cov by ST-IM	6,187.06			6,187.06	29,004.00
09.6230.6504	BHC Pharmacy Drgs-Managed care-IM	177,254.10			177,254.10	121,808.00
09.6600.1500	BHC Administration Clerical	157,801.96			157,801.96	166,633.00
09.6600.1992	BHC Administration PTO Expense Accrual	16,418.23			16,418.23	14,922.00
09.6600.2550	BHC Administration WKMN Excess Recovery	55,000.00			55,000.00	0.00
09.6600.3200	BHC Administration Accounting Fees	32,700.00		10,638.00	43,338.00	46,410.00
09.6600.3250	BHC Administration Billing Service Fees	14,862.92		(570.00)	14,292.92	13,335.00
09.6600.3350	BHC Administration Consulting Fees	100,422.63		(27,038.00)	73,384.63	125,080.00
09.6600.3530	BHC Administration Legal Fees	0.00		570.00	570.00	873.00
09.6600.3550	BHC Administration Management Fees	358,598.22		(140,301.35)	218,296.87	184,761.00
09.6600.5340	BHC Administration Office Supplies	7,005.20			7,005.20	643.00
09.6600.5440	BHC Administration Printed Forms	1,652.50			1,652.50	1,400.00
09.6600.5460	BHC Administration ProfJrnls/Periodic	151.00			151.00	0.00
09.6600.5500	BHC Administration PT Nourishment	0.00			0.00	15.00
09.6600.5550	BHC Administration Subs,Books,Etc.	259.48			259.48	602.00
09.6600.7015	Administration Advertising Expense	0.00			0.00	304.00
09.6600.7120	BHC Administration Computer Software	57,182.85			57,182.85	18,303.00
09.6600.7145	BHC Administration Copy Machine Costs	17,131.99			17,131.99	9,912.00
09.6600.7205	Administration Employ Satisfaction	0.00			0.00	1,023.00
09.6600.7219	BHC Administration Bank Charges	23,861.40			23,861.40	15,750.00
09.6600.7305	BHC Administration Misc Expense	67,830.59			67,830.59	(4,530.00)
09.6600.7370	BHC Administration Postage	3,027.60			3,027.60	4,040.00
09.6600.7385	BHC Administration Promotion Expense	100.00			100.00	380.00
09.6600.7395	BHC Administration PT Satisf-OOPS fund	810.70			810.70	978.00
09.6600.7415	BHC Administration Recruitment Expenses	1,868.20			1,868.20	69.00
09.6600.7520	BHC Administration Survey Expense	2,950.00			2,950.00	3,052.00
09.6600.7600	BHC Administration Travel	0.00			0.00	180.00
09.6600.7605	BHC Administration Travel & Education	0.00			0.00	275.00
09.6600.7650	BHC Administration Member Dues & Fees	14,779.34		(2,833.36)	11,945.98	11,918.00
09.6600.7715	BHC Administration Telecomm-Cable	0.00			0.00	9,119.00
09.6600.7720	BHC Administration Telephone	34,253.96		(29,768.00)	4,485.96	6,472.00
09.6600.7736	BHC Administration Patient Telecomm-Cable	16,450.89			16,450.89	0.00
09.6600.8000	BHC Administration Depr-Land Improv.	1,757.88			1,757.88	1,758.00
09.6600.8010	BHC Administration Depr-Buildings	290,246.17			290,246.17	290,246.00
09.6600.8011	BHC Administration BLDING IMP DEPR EXP	72,367.67			72,367.67	67,713.00
09.6600.8015	BHC Administration Depr-Computer Equipm	9,229.46			9,229.46	11,131.00
09.6600.8020	BHC Administration Depr-Fixed Equip.	5,722.55			5,722.55	5,480.00
09.6600.8030	BHC Administration Depr-MOVEABLE EQUIP	45,160.29			45,160.29	44,928.00
09.6600.8040	BHC Administration Depr & Amort-Misc	27,745.58			27,745.58	25,693.00
09.6600.8300	BHC Administration Bad Debt Expense	96,000.00			96,000.00	(66,168.00)
09.6600.9005	BHC Administration Malpractice Ins	18,699.60			18,699.60	18,700.00
09.6600.9065	BHC Administration Umbrella & Property Policy	53,277.00			53,277.00	53,277.00
09.6600.9100	BHC Administration Interest Expense	110,859.48			110,859.48	153,913.00
09.6640.1100	BHC Human Resources Professional	50,141.65			50,141.65	49,150.00
09.6640.1992	BHC Human Resources PTO Expense Accrual	4,278.40			4,278.40	3,676.00
09.6643.1955	BHC Employee Benefits TuitionReimbursement	0.00			0.00	4,122.00
09.6643.2020	BHC Employee Benefits Med Self Ins Stop Loss	46,856.99			46,856.99	81,947.00
09.6643.2050	BHC Employee Benefits Bene Consltg Fees	1,018.00			1,018.00	0.00
09.6643.2110	BHC Employee Benefits Dental Insur	49,053.99			49,053.99	53,256.00
09.6643.2120	BHC Employee Benefits Dental-Proll Deduct	(12,072.51)			(12,072.51)	(11,268.00)
09.6643.2150	BHC Employee Benefits Employee Physicals	40,317.00			40,317.00	52,856.00
09.6643.2190	BHC Employee Benefits FICA	415,511.01			415,511.01	432,092.00
09.6643.2221	BHC Employee Benefits EE Satisfaction	2,264.18			2,264.18	0.00
09.6643.2240	BHC Employee Benefits Gr Life PR Deduct	(12,057.18)			(12,057.18)	(16,985.00)
09.6643.2270	BHC Employee Benefits Health Ins. Co-Pay	(251,069.38)			(251,069.38)	(275,422.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
09.6643.2280	BHC Employee Benefits Hlth Ins-Vision	9,183.07			9,183.07	5,625.00
09.6643.2290	BHC Employee Benefits Hlth Ins-VisDeduct	(6,993.71)			(6,993.71)	(7,090.00)
09.6643.2301	BHC Employee Benefits HEALTH INS-ADMIN	21,906.97			21,906.97	0.00
09.6643.2305	BHC Employee Benefits Health Ins Expense	533,950.45			533,950.45	495,826.00
09.6643.2320	BHC Employee Benefits Life Insurance	27,898.76			27,898.76	21,133.00
09.6643.2340	BHC Employee Benefits LTD Insurance	15,828.06			15,828.06	10,002.00
09.6643.2365	BHC Employee Benefits Pension (403b) Match	(834.05)			(834.05)	(1,647.00)
09.6643.2410	BHC Employee Benefits Pension Defined Bene	183,572.00			183,572.00	138,354.00
09.6643.2470	BHC Employee Benefits St UnempITax	54,482.16			54,482.16	55,228.00
09.6643.2510	BHC Employee Benefits Tuition Reimbursemnt	2,265.00			2,265.00	0.00
09.6643.2530	BHC Employee Benefits Wkrs Comp Ins	137,865.47			137,865.47	26,334.00
09.6643.7305	BHC Employee Benefits Misc Expense	0.00			0.00	(1,607.00)
09.6643.7415	BHC Employee Benefits Recruitment Expenses	3,038.23			3,038.23	5,976.00
09.6643.7605	BHC Employee Benefits Travel & Education	450.00		350.00	800.00	288.00
09.6680.1050	BHC Food & Nutrition Supervisors/Coord	53,841.97			53,841.97	46,835.00
09.6680.1100	BHC Food & Nutrition Professional	33,865.81			33,865.81	28,672.00
09.6680.1600	BHC Food & Nutrition Service Workers	339,385.47			339,385.47	330,049.00
09.6680.1992	BHC Food & Nutrition PTO Expense Accrual	21,392.22			21,392.22	22,560.00
09.6680.5061	BHC Food & Nutrition Non-Charge Catering	1,732.75			1,732.75	4,795.00
09.6680.5150	BHC Food & Nutrition Dish,Glass & Silvwr	1,910.32			1,910.32	4,765.00
09.6680.5220	BHC Food & Nutrition Groceries	290,308.19			290,308.19	277,977.00
09.6680.5241	BHC Food & Nutrition-Supplies	18,592.19			18,592.19	21,205.00
09.6680.5499	BHC Food & Nutrition-CNCL CTR	0.00			0.00	1,852.00
09.6680.5530	BHC Food & Nutrition Soaps Detergents Etc	3,744.29			3,744.29	6,730.00
09.6680.5580	BHC Food & Nutrition Uniforms & Gowns	180.64			180.64	1,510.00
09.6680.7210	BHC Food & Nutrition Minor Equipment	422.40			422.40	3,181.00
09.6680.7305	BHC Food & Nutrition Misc Expense	714.00			714.00	637.00
09.6690.1050	BHC Environmental Serv Supervisors/Coord	52,792.88			52,792.88	56,537.00
09.6690.1550	BHC Environmental Serv Trades Workers	32,598.72			32,598.72	34,634.00
09.6690.1600	BHC Environmental Serv Service Workers	216,646.41			216,646.41	220,761.00
09.6690.1992	BHC Environmental Serv PTO Expense Accrual	34,444.76			34,444.76	23,784.00
09.6690.3450	BHC Environmental Serv Housekeeping	61,067.68			61,067.68	47,366.00
09.6691.1600	BHC Laundry Service Workers	52,710.20			52,710.20	52,206.00
09.6691.1992	BHC Laundry PTO Expense Accrual	5,512.62			5,512.62	5,175.00
09.6691.3760	BHC Laundry PurchServ-Laundry	135,755.13			135,755.13	159,443.00
09.6691.5260	BHC Laundry Linen	355.00			355.00	102.00
09.6691.5261	BHC Laundry Laundry supplies IM	534.38			534.38	524.00
09.6692.1000	BHC Operation Of Plant VP's/Directors/Mgrs	0.00			0.00	50.00
09.6692.1550	BHC Operation Of Plant Trades Workers	29,831.27			29,831.27	22,896.00
09.6692.1992	BHC Operation Of Plant PTO Expense Accrual	3,606.47			3,606.47	3,057.00
09.6692.3520	BHC Operation Of Plant Landscaping	4,753.19			4,753.19	5,403.00
09.6692.3521	BHC Operation Of Plant Snow Removal	19,869.50			19,869.50	10,703.00
09.6692.7060	BHC Operation Of Plant Bldg-Rep & Maint	1,808.37			1,808.37	1,060.00
09.6692.7215	BHC Operation Of Plant Equipmt-Rep & Maint	30,494.52			30,494.52	22,099.00
09.6692.7280	BHC Operation Of Plant Maint/Serv Contracts	24,562.92			24,562.92	38,250.00
09.6692.7282	BHC Operation Of Plant Maint supplies	15,686.70			15,686.70	32,879.00
09.6692.7290	BHC Operation Of Plant Equip Not Capitalizd	8,917.07			8,917.07	11,425.00
09.6692.7305	BHC Operation Of Plant Misc Expense	0.00			0.00	11,863.00
09.6692.7455	BHC Operation Of Plant Rental Of Equipment	9,038.05			9,038.05	50,296.00
09.6692.7600	BHC Operation Of Plant Travel	434.23			434.23	82.00
09.6692.7700	BHC Operation Of Plant Electricity	121,497.49			121,497.49	114,761.00
09.6692.7750	BHC Operation Of Plant Utilities-Gas	34,323.20			34,323.20	29,317.00
09.6692.7755	BHC Operation Of Plant Water	22,259.49			22,259.49	7,963.00
09.6692.7760	BHC Operation Of Plant Trash/Recycling Exp	18,103.50			18,103.50	20,682.00
09.6692.7770	BHC Operation Of Plant Sewage	22,673.62			22,673.62	7,854.00
09.6692.7800	BHC Operation Of Plant Real Estate Taxes	97,086.59			97,086.59	94,615.00
09.6692.7801	BHC Operation Of Plant Personal prop tax	17,782.08			17,782.08	14,212.00
09.6766.1000	BHC Social Services VP's/Directors/Mgrs	54,103.01			54,103.01	55,225.00
09.6766.1100	BHC Social Services Professional	52,679.96			52,679.96	59,621.00
09.6766.1250	BHC Social Services Social Workers	44,116.40			44,116.40	41,045.00
09.6766.1992	BHC Social Services PTO Expense Accrual	15,968.18			15,968.18	14,847.00
09.7777.7777	BHC Closing Clearing	961,383.32			961,383.32	1,137,217.00
Marcum 101	Licenses	0.00		570.00	570.00	1,680.00
Marcum 102	Leased Equipment	0.00			0.00	9,912.00
Marcum 103	Cable Television	0.00		29,401.00	29,401.00	35,128.00
Marcum 104	Cell Phone	0.00		367.00	367.00	0.00
Marcum 107	Dentist	0.00		13,900.00	13,900.00	13,901.00
Marcum 109	Kitchen Supplies - Utensils, napkins, etc.	0.00			0.00	1,019.00
Marcum 110	Employee Party	0.00			0.00	753.00
Marcum 112	DON/ADON Salaries	0.00		160,777.15	160,777.15	123,252.00
Marcum 113	RN - Direct Care Salaries	0.00		655,244.97	655,244.97	0.00
Marcum 114	RN - Administrative Salaries	0.00		379,678.26	379,678.26	167,312.00
Marcum 115	LPN - Direct Care Salaries	0.00		607,333.08	607,333.08	596,926.00
Marcum 117	Administrator - Salary	0.00		140,301.35	140,301.35	139,044.00
Marcum 118	RN Administrative Purchased Service	0.00		2,500.00	2,500.00	13,167.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Marcum 124	Admissions Salary	0.00			0.00	53,439.00
Marcum 125	Rehab Coordinator Salary	0.00		38,277.17	38,277.17	42,991.00
Marcum 126	Infection Control Salary	0.00		25,463.39	25,463.39	13,648.00
Marcum 127	Resident Care Coordinator Salary	0.00		212,656.45	212,656.45	168,276.00
Marcum 128	ST Director Allocation	0.00		7,965.00	7,965.00	7,464.00
Marcum 129	OT Director Allocation	0.00		35,492.00	35,492.00	40,706.00
Marcum 130	Webinar Fee	0.00		1,913.36	1,913.36	75.00
Total		0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		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: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Group : [10-A] Salaries and Wages						
Subgroup : [2] Administrators						
Marcum 117	Administrator - Salary	0.00	RJE - 4	140,301.35	140,301.35	139,044.00
				140,301.35		
Subtotal [2] Administrators		0.00		140,301.35	140,301.35	139,044.00
Subgroup : [4] Other Administrative Salaries						
09.6600.1500	BHC Administration Clerical	157,801.96		0.00	157,801.96	166,633.00
09.6600.1992	BHC Administration PTO Expense Accrual	16,418.23		0.00	16,418.23	14,922.00
09.6640.1100	BHC Human Resources Professional	50,141.65		0.00	50,141.65	49,150.00
09.6640.1992	BHC Human Resources PTO Expense Accrual	4,278.40		0.00	4,278.40	3,676.00
Marcum 124	Admissions Salary	0.00		0.00	0.00	53,439.00
Subtotal [4] Other Administrative Salaries		228,640.24		0.00	228,640.24	287,820.00
Subgroup : [5A] Head Dietitian						
09.6680.1100	BHC Food & Nutrition Professional	33,865.81		0.00	33,865.81	28,672.00
Subtotal [5A] Head Dietitian		33,865.81		0.00	33,865.81	28,672.00
Subgroup : [5B] Food Service Supervisor						
09.6680.1050	BHC Food & Nutrition Supervisors/Coord	53,841.97		0.00	53,841.97	46,835.00
Subtotal [5B] Food Service Supervisor		53,841.97		0.00	53,841.97	46,835.00
Subgroup : [5C] Dietary Workers						
09.6680.1600	BHC Food & Nutrition Service Workers	339,385.47		0.00	339,385.47	330,049.00
09.6680.1992	BHC Food & Nutrition PTO Expense Accrual	21,392.22		0.00	21,392.22	22,560.00
Subtotal [5C] Dietary Workers		360,777.69		0.00	360,777.69	352,609.00
Subgroup : [6B] Other Housekeeping Workers						
09.6690.1050	BHC Environmental Serv Supervisors/Coord	52,792.88		0.00	52,792.88	56,537.00
09.6690.1550	BHC Environmental Serv Trades Workers	32,598.72		0.00	32,598.72	34,634.00
09.6690.1600	BHC Environmental Serv Service Workers	216,646.41		0.00	216,646.41	220,761.00
09.6690.1992	BHC Environmental Serv PTO Expense Accrual	34,444.76		0.00	34,444.76	23,784.00
Subtotal [6B] Other Housekeeping Workers		336,482.77		0.00	336,482.77	335,716.00
Subgroup : [7B] Other Maintenance Workers						
09.6692.1550	BHC Operation Of Plant Trades Workers	29,831.27		0.00	29,831.27	22,896.00
09.6692.1992	BHC Operation Of Plant PTO Expense Accrual	3,606.47		0.00	3,606.47	3,057.00
Subtotal [7B] Other Maintenance Workers		33,437.74		0.00	33,437.74	25,953.00
Subgroup : [8B] Other Laundry Workers						
09.6691.1600	BHC Laundry Service Workers	52,710.20		0.00	52,710.20	52,206.00
09.6691.1992	BHC Laundry PTO Expense Accrual	5,512.62		0.00	5,512.62	5,175.00
Subtotal [8B] Other Laundry Workers		58,222.82		0.00	58,222.82	57,381.00
Subgroup : [12A] Director of Nurses/Assistant Director						
09.6022.1000	BHC Nrsg Pool & Serv VP's/Directors/Mgrs	176,985.38		(176,985.39)	(0.01)	61,204.00
Marcum 112	DON/ADON Salaries	0.00	RJE - 4	(176,985.39)		
				160,777.15	160,777.15	123,252.00
Subtotal [12A] Director of Nurses/Assistant Director		176,985.38		(16,208.24)	160,777.14	184,456.00
Subgroup : [12B1] RNs - Direct Care						
09.6022.1050	BHC Nrsg Pool & Serv Supervisors/Coord	717,532.27		(699,532.27)	18,000.00	289,402.00
09.6022.1200	BHC Nrsg Pool & Serv RN'S/LPN'S	1,246,369.81	RJE - 4	(699,532.27)		
				(1,246,369.81)	0.00	607,866.00
09.6022.1992	BHC Nrsg Pool & Serv PTO Expense Accrual	381,891.52	RJE - 4	(1,246,369.81)		
Marcum 113	RN - Direct Care Salaries	0.00		0.00	381,891.52	354,813.00
				655,244.97	655,244.97	0.00
Subtotal [12B1] RNs - Direct Care		2,345,793.60		(1,290,657.11)	1,055,136.49	1,252,081.00
Subgroup : [12B2] RNs - Administrative						
09.6022.1500	BHC Nrsg Pool & Serv Clerical	54,873.99		0.00	54,873.99	35,267.00
Marcum 114	RN - Administrative Salaries	0.00		379,678.26	379,678.26	167,312.00
Marcum 126	Infection Control Salary	0.00	RJE - 4	379,678.26		
				25,463.39	25,463.39	13,648.00
Marcum 127	Resident Care Coordinator Salary	0.00	RJE - 4	25,463.39		
				212,656.45	212,656.45	168,276.00
				212,656.45		
Subtotal [12B2] RNs - Administrative		54,873.99		617,798.10	672,672.09	384,503.00
Subgroup : [12C1] LPNs - Direct Care						
Marcum 115	LPN - Direct Care Salaries	0.00		607,333.08	607,333.08	596,926.00
Subtotal [12C1] LPNs - Direct Care		0.00		607,333.08	607,333.08	596,926.00
Subgroup : [12D] Aides and Attendants						
09.6022.1450	BHC Nrsg Pool & Serv PCA's/HHA'S/Aides	1,769,132.48		0.00	1,769,132.48	2,071,232.00
09.6022.1900	BHC Nrsg Pool & Serv DLD/WCLD	0.00		0.00	0.00	24,721.00
Subtotal [12D] Aides and Attendants		1,769,132.48		0.00	1,769,132.48	2,095,953.00
Subgroup : [12E] Physical Therapists						
Marcum 125	Rehab Coordinator Salary	0.00		38,277.17	38,277.17	42,991.00
				81,734.17		
				(43,457.00)		
Subtotal [12E] Physical Therapists		0.00		38,277.17	38,277.17	42,991.00
Subgroup : [12F] Speech Therapists						
Marcum 128	ST Director Allocation	0.00		7,965.00	7,965.00	7,464.00

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 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Subtotal [12F] Speech Therapists		0.00	RJE - 6	7,965.00	7,965.00	7,464.00
Subgroup : [12G] Occupational Therapists						
Marcum 129 OT Director Allocation		0.00		35,492.00	35,492.00	40,706.00
Subtotal [12G] Occupational Therapists		0.00	RJE - 6	35,492.00	35,492.00	40,706.00
Subgroup : [12H] Recreation Workers						
09.6021.1350 BHC Recreation Therapists & Asst		69,419.70		0.00	69,419.70	65,745.00
09.6021.1992 BHC Recreation PTO Expense Accrual		3,735.68		0.00	3,735.68	8,710.00
Subtotal [12H] Recreation Workers		73,155.38		0.00	73,155.38	74,455.00
Subgroup : [12M] Social Workers/Case Management						
09.6766.1000 BHC Social Services VPs/Directors/Mgrs		54,103.01		0.00	54,103.01	55,225.00
09.6766.1250 BHC Social Services Social Workers		44,116.40		0.00	44,116.40	41,045.00
09.6766.1992 BHC Social Services PTO Expense Accrual		15,968.18		0.00	15,968.18	14,847.00
Subtotal [12M] Social Workers/Case Management		114,187.59		0.00	114,187.59	111,117.00
Subgroup : [12N] Marketing						
09.6766.1100 BHC Social Services Professional		52,679.96		0.00	52,679.96	59,621.00
Subtotal [12N] Marketing		52,679.96		0.00	52,679.96	59,621.00
Total [10-A] Salaries and Wages		5,692,077.42		140,301.35	5,832,378.77	6,124,303.00
Group : [13-B] Professional Fees						
Subgroup : [2] Dentist						
Marcum 107 Dentist		0.00		13,900.00	13,900.00	13,901.00
Subtotal [2] Dentist		0.00	RJE - 8	13,900.00	13,900.00	13,901.00
Subgroup : [3] Pharmacist						
09.6230.3350 BHC Pharmacy Consulting Fees		45,036.84		0.00	45,036.84	26,955.00
Subtotal [3] Pharmacist		45,036.84		0.00	45,036.84	26,955.00
Subgroup : [5A] PT - Resident Care						
09.6160.3070 BHC Physical Therapy PT Fees		405,298.61		0.00	405,298.61	437,858.00
09.6160.3350 BHC Physical Therapy Consulting Fees		80.00		0.00	80.00	1,105.00
Subtotal [5A] PT - Resident Care		405,378.61		0.00	405,378.61	438,963.00
Subgroup : [8A] Medical Director						
09.6160.3705 BHC Physical Therapy Medical Director Fee		18,000.00		0.00	18,000.00	18,000.00
Subtotal [8A] Medical Director		18,000.00		0.00	18,000.00	18,000.00
Subgroup : [9A] ST - Resident Care						
09.6160.3100 BHC Physical Therapy ST Fees		84,357.57		0.00	84,357.57	76,210.00
Subtotal [9A] ST - Resident Care		84,357.57		0.00	84,357.57	76,210.00
Subgroup : [10A] OT - Resident Care						
09.6160.3060 BHC Physical Therapy OT Fees		375,869.88		0.00	375,869.88	415,629.00
Subtotal [10A] OT - Resident Care		375,869.88		0.00	375,869.88	415,629.00
Subgroup : [11A2] RN's - Administrative						
Marcum 118 RN Administrative Purchased Service		0.00		2,500.00	2,500.00	13,167.00
Subtotal [11A2] RN's - Administrative		0.00	RJE - 5	2,500.00	2,500.00	13,167.00
Total [13-B] Professional Fees		928,642.90		16,400.00	945,042.90	1,002,825.00
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
09.6600.2550 BHC Administration WKMN Excess Recovery		55,000.00		0.00	55,000.00	0.00
09.6643.2530 BHC Employee Benefits Wkrs Comp Ins		137,865.47		0.00	137,865.47	26,334.00
Subtotal [1A1] Workmen's Compensation		192,865.47		0.00	192,865.47	26,334.00
Subgroup : [1A2] Disability Insurance						
09.6643.2340 BHC Employee Benefits LTD Insurance		15,828.06		0.00	15,828.06	10,002.00
Subtotal [1A2] Disability Insurance		15,828.06		0.00	15,828.06	10,002.00
Subgroup : [1A3] Unemployment Insurance						
09.6643.2470 BHC Employee Benefits St UnemplTax		54,482.16		0.00	54,482.16	55,228.00
Subtotal [1A3] Unemployment Insurance		54,482.16		0.00	54,482.16	55,228.00
Subgroup : [1A4] Social Security (FICA)						
09.6643.2190 BHC Employee Benefits FICA		415,511.01		0.00	415,511.01	432,092.00
Subtotal [1A4] Social Security (FICA)		415,511.01		0.00	415,511.01	432,092.00
Subgroup : [1A5] Health Insurance						
09.6643.2020 BHC Employee Benefits Med Self Ins Stop Loss		46,856.99		0.00	46,856.99	81,947.00
09.6643.2050 BHC Employee Benefits Bene Constg Fees		1,018.00		0.00	1,018.00	0.00
09.6643.2110 BHC Employee Benefits Dental Insur		49,053.99		0.00	49,053.99	53,256.00
09.6643.2120 BHC Employee Benefits Dental-Proll Deduct		(12,072.51)		0.00	(12,072.51)	(11,268.00)
09.6643.2270 BHC Employee Benefits Health Ins. Co-Pay		(251,069.38)		0.00	(251,069.38)	(275,422.00)
09.6643.2280 BHC Employee Benefits Hlth Ins-Vision		9,183.07		0.00	9,183.07	5,625.00
09.6643.2290 BHC Employee Benefits Hlth Ins-VisDeduct		(6,993.71)		0.00	(6,993.71)	(7,090.00)
09.6643.2301 BHC Employee Benefits HEALTH INS-ADMIN		21,906.97		0.00	21,906.97	0.00
09.6643.2305 BHC Employee Benefits Health Ins Expense		533,950.45		0.00	533,950.45	495,826.00
Subtotal [1A5] Health Insurance		391,833.87		0.00	391,833.87	342,874.00
Subgroup : [1A6] Life Insurance						
09.6643.2240 BHC Employee Benefits Gr Life PR Deduct		(12,057.18)		0.00	(12,057.18)	(16,985.00)
09.6643.2320 BHC Employee Benefits Life Insurance		27,898.76		0.00	27,898.76	21,133.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Subtotal [1A6] Life Insurance		<u>15,841.58</u>		<u>0.00</u>	<u>15,841.58</u>	<u>4,148.00</u>
Subgroup : [1A7] Pensions						
09.6643.2365	BHC Employee Benefits Pension (403b) Match	(834.05)		0.00	(834.05)	(1,647.00)
09.6643.2410	BHC Employee Benefits Pension Defined Bene	183,572.00		0.00	183,572.00	138,354.00
Subtotal [1A7] Pensions		<u>182,737.95</u>		<u>0.00</u>	<u>182,737.95</u>	<u>136,707.00</u>
Subgroup : [1A9] Other						
09.6643.1955	BHC Employee Benefits TuitionReimbursement	0.00		0.00	0.00	4,122.00
09.6643.2150	BHC Employee Benefits Employee Physicals	40,317.00		0.00	40,317.00	52,856.00
09.6643.2221	BHC Employee Benefits EE Satisfaction	2,284.18		0.00	2,284.18	0.00
09.6643.2510	BHC Employee Benefits Tuition Reimbursemnt	2,285.00		0.00	2,285.00	0.00
09.6643.7305	BHC Employee Benefits Misc Expense	0.00		0.00	0.00	(1,607.00)
09.6643.7415	BHC Employee Benefits Recruitment Expenses	3,038.23		0.00	3,038.23	5,976.00
Subtotal [1A9] Other		<u>47,884.41</u>		<u>0.00</u>	<u>47,884.41</u>	<u>61,347.00</u>
Subgroup : [1C] Bad Debts						
09.6600.8300	BHC Administration Bad Debt Expense	96,000.00		0.00	96,000.00	(66,168.00)
Subtotal [1C] Bad Debts		<u>96,000.00</u>		<u>0.00</u>	<u>96,000.00</u>	<u>(66,168.00)</u>
Subgroup : [1D] Accounting and Auditing						
09.6600.3200	BHC Administration Accounting Fees	32,700.00		10,638.00	43,338.00	46,410.00
			RJE - 3	10,638.00		
Subtotal [1D] Accounting and Auditing		<u>32,700.00</u>		<u>10,638.00</u>	<u>43,338.00</u>	<u>46,410.00</u>
Subgroup : [1E] Legal						
09.6600.3530	BHC Administration Legal Fees	0.00		570.00	570.00	873.00
			RJE - 3	570.00		
Subtotal [1E] Legal		<u>0.00</u>		<u>570.00</u>	<u>570.00</u>	<u>873.00</u>
Subgroup : [1G] Office Supplies						
09.6600.5340	BHC Administration Office Supplies	7,005.20		0.00	7,005.20	643.00
09.6600.5440	BHC Administration Printed Forms	1,652.50		0.00	1,652.50	1,400.00
Subtotal [1G] Office Supplies		<u>8,657.70</u>		<u>0.00</u>	<u>8,657.70</u>	<u>2,043.00</u>
Subgroup : [1H1] Telephone and Telegraph						
09.6600.7720	BHC Administration Telephone	34,253.96		(29,768.00)	4,485.96	6,472.00
			RJE - 7	(29,768.00)		
Subtotal [1H1] Telephone and Telegraph		<u>34,253.96</u>		<u>(29,768.00)</u>	<u>4,485.96</u>	<u>6,472.00</u>
Subgroup : [1H2] Cellular Phones and Beepers						
Marcum 104	Cell Phone	0.00		367.00	367.00	0.00
			RJE - 7	367.00		
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>		<u>367.00</u>	<u>367.00</u>	<u>0.00</u>
Subgroup : [1K3] Resident Day User Fee						
09.5886.1106	BHC Provider tax Provider Tax	706,176.53		0.00	706,176.53	810,552.00
Subtotal [1K3] Resident Day User Fee		<u>706,176.53</u>		<u>0.00</u>	<u>706,176.53</u>	<u>810,552.00</u>
Total [15] Expenditures Other than Salaries		<u>2,194,772.70</u>		<u>(18,193.00)</u>	<u>2,176,579.70</u>	<u>1,868,914.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [2] Holiday Parties for Staff						
Marcum 110	Employee Party	0.00		0.00	0.00	753.00
Subtotal [2] Holiday Parties for Staff		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>753.00</u>
Subgroup : [3] Gifts to Staff and Residents						
09.6600.7205	Administration Employ Satisfaction	0.00		0.00	0.00	1,023.00
Subtotal [3] Gifts to Staff and Residents		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>1,023.00</u>
Subgroup : [4] Employee Travel						
09.6600.7600	BHC Administration Travel	0.00		0.00	0.00	180.00
09.6692.7600	BHC Operation Of Plant Travel	434.23		0.00	434.23	82.00
Subtotal [4] Employee Travel		<u>434.23</u>		<u>0.00</u>	<u>434.23</u>	<u>262.00</u>
Subgroup : [5] Education Expense						
09.6600.7605	BHC Administration Travel & Education	0.00		0.00	0.00	275.00
09.6643.7605	BHC Employee Benefits Travel & Education	450.00		350.00	800.00	288.00
			RJE - 9	350.00		
Subtotal [5] Education Expense		<u>450.00</u>		<u>350.00</u>	<u>800.00</u>	<u>563.00</u>
Subgroup : [M1] Advertising Help Wanted						
09.6600.7415	BHC Administration Recruitment Expenses	1,868.20		0.00	1,868.20	69.00
Subtotal [M1] Advertising Help Wanted		<u>1,868.20</u>		<u>0.00</u>	<u>1,868.20</u>	<u>69.00</u>
Subgroup : [M3] Advertising Other						
09.6600.7015	Administration Advertising Expense	0.00		0.00	0.00	304.00
09.6600.7385	BHC Administration Promotion Expense	100.00		0.00	100.00	380.00
Subtotal [M3] Advertising Other		<u>100.00</u>		<u>0.00</u>	<u>100.00</u>	<u>684.00</u>
Subgroup : [M7] Postage						
09.6600.7370	BHC Administration Postage	3,027.60		0.00	3,027.60	4,040.00
Subtotal [M7] Postage		<u>3,027.60</u>		<u>0.00</u>	<u>3,027.60</u>	<u>4,040.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
09.6600.7650	BHC Administration Member Dues & Fees	14,779.34		(2,833.36)	11,945.98	11,918.00
			RJE - 1	(2,483.36)		
			RJE - 9	(350.00)		
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>14,779.34</u>		<u>(2,833.36)</u>	<u>11,945.98</u>	<u>11,918.00</u>
Subgroup : [M11] Services Provided by Contract						

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
09.6600.3250	BHC Administration Billing Service Fees	14,862.92		(570.00)	14,292.92	13,335.00
09.6600.3350	BHC Administration Consulting Fees	100,422.63	RJE - 3	(570.00)		
				(27,038.00)	73,384.63	125,080.00
			RJE - 3	(10,638.00)		
			RJE - 5	(2,500.00)		
			RJE - 8	(13,900.00)		
09.6600.7120	BHC Administration Computer Software	57,182.85		0.00	57,182.85	18,303.00
Subtotal [M11] Services Provided by Contract		172,468.40		(27,608.00)	144,860.40	156,718.00
Subgroup : [M12] Administrative Management Services						
09.6600.3550	BHC Administration Management Fees	358,598.22		(140,301.35)	218,296.87	184,761.00
Subtotal [M12] Administrative Management Services		358,598.22	RJE - 4	(140,301.35)	218,296.87	184,761.00
Subgroup : [M13] Other						
09.6600.5460	BHC Administration Prof.Jrmls/Periodic	151.00		0.00	151.00	0.00
09.6600.5550	BHC Administration Subs,Books,Etc.	259.48		0.00	259.48	602.00
09.6600.7219	BHC Administration Bank Charges	23,861.40		0.00	23,861.40	15,750.00
09.6600.7305	BHC Administration Misc Expense	67,830.59		0.00	67,830.59	(4,530.00)
09.6600.7395	BHC Administration PT Satisf-OOPS fund	810.70		0.00	810.70	978.00
09.6600.7520	BHC Administration Survey Expense	2,950.00		0.00	2,950.00	3,052.00
Marcum 101	Licenses	0.00		570.00	570.00	1,680.00
Marcum 130	Webinar Fee	0.00		570.00		
			RJE - 1	1,913.36	1,913.36	75.00
			RJE - 1	1,913.36		
Subtotal [M13] Other		95,863.17		2,483.36	98,346.53	17,607.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		647,589.16		(167,909.35)	479,679.81	378,398.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
09.6680.5220	BHC Food & Nutrition Groceries	290,308.19		0.00	290,308.19	277,977.00
Subtotal [2A1] Raw Food		290,308.19		0.00	290,308.19	277,977.00
Subgroup : [2A2] Non-Food Supplies						
09.6680.5061	BHC Food & Nutrition Non-Charge Catering	1,732.75		0.00	1,732.75	4,795.00
09.6680.5150	BHC Food & Nutrition Dish,Glass & Silvwr	1,910.32		0.00	1,910.32	4,765.00
09.6680.5241	BHC Food & Nutrition-Supplies	18,592.19		0.00	18,592.19	21,205.00
09.6680.5499	BHC Food & Nutrition-CNCL CTR	0.00		0.00	0.00	1,852.00
09.6680.5530	BHC Food & Nutrition Soaps Detergents Etc	3,744.29		0.00	3,744.29	6,730.00
09.6680.5580	BHC Food & Nutrition Uniforms & Gowns	180.64		0.00	180.64	1,510.00
09.6680.7210	BHC Food & Nutrition Minor Equipment	422.40		0.00	422.40	3,181.00
Marcum 109	Kitchen Supplies - Utensils, napkins, etc.	0.00		0.00	0.00	1,019.00
Subtotal [2A2] Non-Food Supplies		26,582.59		0.00	26,582.59	45,057.00
Subgroup : [2D] Other						
09.6680.7305	BHC Food & Nutrition Misc Expense	714.00		0.00	714.00	637.00
Subtotal [2D] Other		714.00		0.00	714.00	637.00
Total [18] Dietary Basis for Allocation of Costs		317,604.78		0.00	317,604.78	323,671.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A1] Bed Linens, etc...washed, ironed..						
09.6691.5260	BHC Laundry Linen	355.00		0.00	355.00	102.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		355.00		0.00	355.00	102.00
Subgroup : [3B] Purchased Services						
09.6691.3760	BHC Laundry PurchServ-Laundry	135,755.13		0.00	135,755.13	159,443.00
Subtotal [3B] Purchased Services		135,755.13		0.00	135,755.13	159,443.00
Subgroup : [3D] Other						
09.6691.5261	BHC Laundry Laundry supplies IM	534.38		0.00	534.38	524.00
Subtotal [3D] Other		534.38		0.00	534.38	524.00
Total [19] Laundry-Basis for Allocation of Costs		136,644.51		0.00	136,644.51	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	61,067.68		0.00	61,067.68	47,366.00
Subtotal [4A1] In-House Care Supplies		61,067.68		0.00	61,067.68	47,366.00
Subgroup : [5A2] Purchased from						
09.6230.6502	BHC Pharmacy Drugs-medicare	232,976.88		0.00	232,976.88	214,698.00
09.6230.6503	BHC Pharmacy Drgs-nt cov by ST-IM	6,187.06		0.00	6,187.06	29,004.00
09.6230.6504	BHC Pharmacy Drgs-Managed care-IM	177,254.10		0.00	177,254.10	121,808.00
Subtotal [5A2] Purchased from		416,418.04		0.00	416,418.04	365,510.00
Subgroup : [5B] Medicine Cabinet Drugs						
09.6230.6501	BHC Pharmacy Drgs-med cabinet IM	39,842.18		0.00	39,842.18	40,664.00
Subtotal [5B] Medicine Cabinet Drugs		39,842.18		0.00	39,842.18	40,664.00
Subgroup : [5E2] Oxygen - Other						
09.6160.3801	BHC Physical Therapy Oxy thpy supplies	48,586.67		0.00	48,586.67	23,566.00
Subtotal [5E2] Oxygen - Other		48,586.67		0.00	48,586.67	23,566.00
Subgroup : [5F] X-Rays and related radiological						
09.6022.3546	BHC Nrsng Pool & Serv Med A Xrays-IM	36,889.62		0.00	36,889.62	19,160.00
09.6022.3548	BHC Nrsng Pool & Serv X-Ray Fees	0.00		0.00	0.00	(121.00)
Subtotal [5F] X-Rays and related radiological		36,889.62		0.00	36,889.62	19,039.00
Subgroup : [5H] Laboratory						
09.6022.3543	BHC Nrsng Pool & Serv Med A labs-IM	50,950.71		0.00	50,950.71	34,290.00
Subtotal [5H] Laboratory		50,950.71		0.00	50,950.71	34,290.00

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 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Subgroup : [5I] Recreation						
09.6021.5008	BHC Recreation Activity Supp	8,626.19		0.00	8,626.19	9,655.00
09.6021.6631	BHC Recreation Comp software fees	3,600.00		0.00	3,600.00	4,350.00
09.6600.7715	BHC Administration Telecomm-Cable	0.00		0.00	0.00	9,119.00
09.6600.7736	BHC Administration Patient Telecomm-Cable	16,450.89		0.00	16,450.89	0.00
Marcum 103	Cable Television	0.00		29,401.00	29,401.00	35,128.00
			RJE - 7	29,401.00		
		28,677.08		29,401.00	58,078.08	58,252.00
Subtotal [5I] Recreation						
Subgroup : [5J] Other						
09.6022.3542	BHC Nrsng Pool & Serv Med A Md Off vst-IM	4,243.96		0.00	4,243.96	3,640.00
09.6022.3547	BHC Nrsng Pool & Serv Lab fees-IM	0.00		0.00	0.00	74.00
09.6022.4080	BHC Nrsng Pool & Serv MSS-Bed Rental	0.00		0.00	0.00	80.00
09.6022.4081	BHC Nrsng Pool & Serv Special Matt Rent IM	11,193.63		0.00	11,193.63	15,897.00
09.6022.4082	BHC Nrsng Pool & Serv Wound Vacuum Supply	23,877.99		0.00	23,877.99	8,708.00
09.6022.4083	BHC Nrsng Pool & Serv Wound Vacuum rental	0.00		0.00	0.00	4,135.00
09.6022.4220	BHC Nrsng Pool & Serv MSS-IV Sets	0.00		0.00	0.00	1,650.00
09.6022.4230	BHC Nrsng Pool & Serv MSS-IV Solutions	0.00		0.00	0.00	15,419.00
09.6022.4799	BHC Nrsng Pool & Serv M&S-Supp Misc	0.00		0.00	0.00	172.00
09.6022.5320	BHC Nrsng Pool & Serv Nursing-Supplies	119,994.00		0.00	119,994.00	140,977.00
09.6022.5330	BHC Nrsng Pool & Serv Nutritional Supp	9,685.95		0.00	9,685.95	11,370.00
09.6022.6101	BHC Nrsng Pool & Serv Tube feeding	138.48		0.00	138.48	45.00
09.6160.3802	BHC Physical Therapy PT supplies IM	17,277.20		0.00	17,277.20	938.00
09.6230.4220	BHC Pharmacy MSS-IV Sets	15,688.99		0.00	15,688.99	8,228.00
09.6230.4230	BHC Pharmacy MSS-IV Solutions	19,397.82		0.00	19,397.82	22,379.00
09.6600.5500	BHC Administration PT Nourishment	0.00		0.00	0.00	15.00
		221,498.02		0.00	221,498.02	233,727.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		903,930.00		29,401.00	933,331.00	822,414.00
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
09.6692.7060	BHC Operation Of Plant Bldg-Rep & Maint	1,808.37		0.00	1,808.37	1,060.00
09.6692.7215	BHC Operation Of Plant Equipmt-Rep & Maint	30,494.52		0.00	30,494.52	22,099.00
09.6692.7282	BHC Operation Of Plant Maint supplies	15,686.70		0.00	15,686.70	32,879.00
		47,989.59		0.00	47,989.59	56,038.00
Subtotal [6A] Repairs and Maintenance						
Subgroup : [6B] Heat						
09.6692.7750	BHC Operation Of Plant Utilities-Gas	34,323.20		0.00	34,323.20	29,317.00
		34,323.20		0.00	34,323.20	29,317.00
Subtotal [6B] Heat						
Subgroup : [6C] Light & Power						
09.6692.7700	BHC Operation Of Plant Electricity	121,497.49		0.00	121,497.49	114,761.00
		121,497.49		0.00	121,497.49	114,761.00
Subtotal [6C] Light & Power						
Subgroup : [6D] Water						
09.6692.7755	BHC Operation Of Plant Water	22,259.49		0.00	22,259.49	7,963.00
		22,259.49		0.00	22,259.49	7,963.00
Subtotal [6D] Water						
Subgroup : [6E] Equipment Lease						
09.6600.7145	BHC Administration Copy Machine Costs	17,131.99		0.00	17,131.99	9,912.00
Marcum 102	Leased Equipment	0.00		0.00	0.00	9,912.00
		17,131.99		0.00	17,131.99	19,824.00
Subtotal [6E] Equipment Lease						
Subgroup : [6F] Other						
09.6692.1000	BHC Operation Of Plant VP's/Directors/Mgrs	0.00		0.00	0.00	50.00
09.6692.3520	BHC Operation Of Plant Landscaping	4,753.19		0.00	4,753.19	5,403.00
09.6692.3521	BHC Operation Of Plant Snow Removal	19,869.50		0.00	19,869.50	10,703.00
09.6692.7280	BHC Operation Of Plant Maint/Serv Contracts	24,562.92		0.00	24,562.92	38,250.00
09.6692.7290	BHC Operation Of Plant Equip Not Capitalizd	8,917.07		0.00	8,917.07	11,425.00
09.6692.7305	BHC Operation Of Plant Misc Expense	0.00		0.00	0.00	11,863.00
09.6692.7455	BHC Operation Of Plant Rental Of Equipment	9,038.05		0.00	9,038.05	50,296.00
09.6692.7760	BHC Operation Of Plant Trash/Recycling Exp	18,103.50		0.00	18,103.50	20,682.00
09.6692.7770	BHC Operation Of Plant Sewage	22,673.62		0.00	22,673.62	7,854.00
		107,917.85		0.00	107,917.85	156,526.00
Subtotal [6F] Other						
Subgroup : [7A] Land Improvements						
09.6600.8000	BHC Administration Depr-Land Improv.	1,757.88		0.00	1,757.88	1,758.00
		1,757.88		0.00	1,757.88	1,758.00
Subtotal [7A] Land Improvements						
Subgroup : [7B] Building & Building Improvements						
09.6600.8010	BHC Administration Depr-Buildings	290,246.17		0.00	290,246.17	290,246.00
09.6600.8011	BHC Administration BLDING IMP DEPR EXP	72,367.67		0.00	72,367.67	67,713.00
		362,613.84		0.00	362,613.84	357,959.00
Subtotal [7B] Building & Building Improvements						
Subgroup : [7C] Non-movable Equipment						
09.6600.8020	BHC Administration Depr-Fixed Equip.	5,722.55		0.00	5,722.55	5,480.00
		5,722.55		0.00	5,722.55	5,480.00
Subtotal [7C] Non-movable Equipment						
Subgroup : [7D] Movable Equipment						
09.6600.8015	BHC Administration Depr-Computer Equipm	9,229.46		0.00	9,229.46	11,131.00
09.6600.8030	BHC Administration Depr-MOVEABLE EQUIP	45,160.29		0.00	45,160.29	44,928.00
		54,389.75		0.00	54,389.75	56,059.00
Subtotal [7D] Movable Equipment						
Subgroup : [8B] Mortgage Expense						
09.6600.8040	BHC Administration Depr & Amort-Misc	27,745.58		0.00	27,745.58	25,693.00
		27,745.58		0.00	27,745.58	25,693.00
Subtotal [8B] Mortgage Expense						
Subgroup : [10A] Real estate taxes paid by owner						
09.6692.7800	BHC Operation Of Plant Real Estate Taxes	97,086.59		0.00	97,086.59	94,615.00

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 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Subtotal [10A] Real estate taxes paid by owner		<u>97,086.59</u>		<u>0.00</u>	<u>97,086.59</u>	<u>94,615.00</u>
Subgroup : [10C] Personal property taxes						
09.6692.7801 BHC Operation Of Plant Personal prop tax		17,782.08		0.00	17,782.08	14,212.00
Subtotal [10C] Personal property taxes		<u>17,782.08</u>		<u>0.00</u>	<u>17,782.08</u>	<u>14,212.00</u>
Total [22] Maintenance and Property		<u>918,217.88</u>		<u>0.00</u>	<u>918,217.88</u>	<u>940,205.00</u>
Group : [26] Interest						
Subgroup : [12B5] CHEFA Interest Expense						
09.6600.9100 BHC Administration Interest Expense		110,859.48		0.00	110,859.48	153,913.00
Subtotal [12B5] CHEFA Interest Expense		<u>110,859.48</u>		<u>0.00</u>	<u>110,859.48</u>	<u>153,913.00</u>
Total [26] Interest		<u>110,859.48</u>		<u>0.00</u>	<u>110,859.48</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	53,277.00
Subtotal [14A] Insurance on Property		<u>53,277.00</u>		<u>0.00</u>	<u>53,277.00</u>	<u>53,277.00</u>
Subgroup : [14C3] Other						
09.6600.9005 BHC Administration Malpractice Ins		18,699.60		0.00	18,699.60	18,700.00
Subtotal [14C3] Other		<u>18,699.60</u>		<u>0.00</u>	<u>18,699.60</u>	<u>18,700.00</u>
Total [27] Interest and Insurance		<u>71,976.60</u>		<u>0.00</u>	<u>71,976.60</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		(12,909,939.10)		0.00	(12,909,939.10)	(13,796,424.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(12,909,939.10)</u>		<u>0.00</u>	<u>(12,909,939.10)</u>	<u>(13,796,424.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance						
09.5885.1021 BHC REV-Allow-IM IP Medicaid		5,644,162.18		0.00	5,644,162.18	6,047,246.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>5,644,162.18</u>		<u>0.00</u>	<u>5,644,162.18</u>	<u>6,047,246.00</u>
Subgroup : [3A] Medicare Residents (All inclusive)						
09.3885.1011 BHC IM Room & Board IP MCR		(1,944,419.46)		0.00	(1,944,419.46)	(1,824,475.00)
Subtotal [3A] Medicare Residents (All inclusive)		<u>(1,944,419.46)</u>		<u>0.00</u>	<u>(1,944,419.46)</u>	<u>(1,824,475.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance						
09.5885.1011 BHC REV-Allow-IM IP Medicare		(325,733.93)		0.00	(325,733.93)	(493,054.00)
Subtotal [3B] Medicare room and board contractual allowance		<u>(325,733.93)</u>		<u>0.00</u>	<u>(325,733.93)</u>	<u>(493,054.00)</u>
Subgroup : [4A] Private-pay residents and other						
09.3885.1012 BHC IM Room & Board IP MCR MGD		(928,304.00)		0.00	(928,304.00)	(191,288.00)
09.3885.1033 BHC IM Room & Board IP Commercial		(1,720,264.15)		0.00	(1,720,264.15)	(2,096,807.00)
09.3885.1050 BHC IM Room & Board IP Private Duty		0.00		0.00	0.00	(40,252.00)
Subtotal [4A] Private-pay residents and other		<u>(2,648,568.15)</u>		<u>0.00</u>	<u>(2,648,568.15)</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		(8,350.21)		0.00	(8,350.21)	(18,787.00)
09.5885.1033 BHC REV-Allow-IM IP Cont Adj-Commerci		175,591.96		0.00	175,591.96	(28,404.00)
Subtotal [4B] Private-pay room and board contractual allowance		<u>167,241.75</u>		<u>0.00</u>	<u>167,241.75</u>	<u>(47,191.00)</u>
Subgroup : [5A] Prescription Drugs - Medicare						
09.3230.1011 BHC Pharmacy REV IP MCR		(224,206.76)		0.00	(224,206.76)	(219,748.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(224,206.76)</u>		<u>0.00</u>	<u>(224,206.76)</u>	<u>(219,748.00)</u>
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance						
09.5230.1011 BHC Pharmacy allow IP Medicare		2,505.40		0.00	2,505.40	130,000.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		<u>2,505.40</u>		<u>0.00</u>	<u>2,505.40</u>	<u>130,000.00</u>
Subgroup : [5C] Prescription Drugs - Non-medicare						
09.3230.1012 BHC Pharmacy REV IP MCR MGD		(128,540.68)		0.00	(128,540.68)	(31,224.00)
09.3230.1021 BHC Pharmacy REV IP Medicaid		(189.67)		0.00	(189.67)	0.00
09.3230.1033 BHC Pharmacy REV IP Commercial		(61,576.26)		0.00	(61,576.26)	(95,102.00)
09.3230.8000 BHC Pharmacy REV Influenza Vaccine Re		(3,654.78)		0.00	(3,654.78)	(2,983.00)
09.3230.8002 BHC Pharmacy REV Glucose Monitoring		(4,221.48)		0.00	(4,221.48)	(10,257.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(198,182.87)</u>		<u>0.00</u>	<u>(198,182.87)</u>	<u>(139,566.00)</u>
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance						
09.5230.1033 BHC Pharmacy allow IP Cont Adj-Commerci		0.00		0.00	0.00	45,863.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>45,863.00</u>
Subgroup : [7A] Physical Therapy - Medicare						
09.3160.1011 BHC Phys Ther REV IP MCR		(336,829.45)		0.00	(336,829.45)	(352,750.00)
09.3160.1043 BHC Phys Ther REV IP Medicare Part B		(119,125.41)		0.00	(119,125.41)	(168,988.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(455,954.86)</u>		<u>0.00</u>	<u>(455,954.86)</u>	<u>(521,738.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare						
09.3160.1012 BHC Phys Ther REV IP MCR MGD		(220,613.71)		0.00	(220,613.71)	(143,868.00)
09.3160.1021 BHC Phys Ther REV IP Medicaid		(3,667.79)		0.00	(3,667.79)	(15,771.00)
09.3160.1033 BHC Phys Ther REV IP Commercial		(102,740.88)		0.00	(102,740.88)	(164,956.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(327,022.38)</u>		<u>0.00</u>	<u>(327,022.38)</u>	<u>(324,595.00)</u>
Subgroup : [8A] Speech Therapy - Medicare						
09.3166.1011 BHC Speech Ther REV IP MCR		(71,139.51)		0.00	(71,139.51)	(57,027.00)
09.3166.1043 BHC Speech Ther REV IP Medicare Part B		(32,941.53)		0.00	(32,941.53)	(34,008.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(104,081.04)</u>		<u>0.00</u>	<u>(104,081.04)</u>	<u>(91,035.00)</u>
Subgroup : [8C] Speech Therapy - Non-medicare						
09.3166.1012 BHC Speech Ther REV IP MCR MGD		(53,546.13)		0.00	(53,546.13)	(39,578.00)
09.3166.1021 BHC Speech Ther REV IP Medicaid		(2,267.34)		0.00	(2,267.34)	(5,598.00)

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
09.3166.1033	BHC Speech Ther REV IP Commercial	(36,563.93)		0.00	(36,563.93)	(31,378.00)
Subtotal [8C] Speech Therapy - Non-medicare		(92,377.40)		0.00	(92,377.40)	(76,554.00)
Subgroup : [9A] Occupational Therapy - Medicare						
09.3161.1011	BHC OT Hosp REV IP MCR	(320,383.21)		0.00	(320,383.21)	(302,492.00)
09.3161.1043	BHC OT Hosp REV IP Medicare Part B	(100,013.76)		0.00	(100,013.76)	(142,962.00)
Subtotal [9A] Occupational Therapy - Medicare		(420,396.97)		0.00	(420,396.97)	(445,454.00)
Subgroup : [9C] Occupational Therapy - Non-medicare						
09.3161.1012	BHC OT Hosp REV IP MCR MGD	(253,149.25)		0.00	(253,149.25)	(153,526.00)
09.3161.1021	BHC OT Hosp REV IP Medicaid	(6,358.19)		0.00	(6,358.19)	(15,811.00)
09.3161.1033	BHC OT Hosp REV IP Commercial	(145,075.10)		0.00	(145,075.10)	(197,075.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(404,582.54)		0.00	(404,582.54)	(366,412.00)
Subgroup : [10A] Other - Medicare						
09.3120.1011	BHC Diagnostic X-Ray REV IP MCR	(14,089.67)		0.00	(14,089.67)	(15,448.00)
09.3140.1011	BHC Laboratory REV IP MCR	(22,289.43)		0.00	(22,289.43)	(15,997.00)
09.3154.1011	BHC Respiratory Care REV IP MCR	(7,927.94)		0.00	(7,927.94)	(10,701.00)
09.5003.1011	BHC Allow. Ancillary IP Medicare	973,773.20		0.00	973,773.20	1,041,321.00
09.5003.1043	BHC Allow. Ancillary Medicare Part B	18,990.11		0.00	18,990.11	0.00
Subtotal [10A] Other - Medicare		948,456.27		0.00	948,456.27	999,175.00
Subgroup : [10B] Other - Non-medicare						
09.3120.1012	BHC Diagnostic X-Ray REV IP MCR MGD	(6,708.92)		0.00	(6,708.92)	(2,328.00)
09.3120.1033	BHC Diagnostic X-Ray REV IP Commercial	(275.71)		0.00	(275.71)	(1,557.00)
09.3140.1012	BHC Laboratory REV IP MCR MGD	(8,669.88)		0.00	(8,669.88)	(1,662.00)
09.3140.1033	BHC Laboratory REV IP Commercial	(6,215.40)		0.00	(6,215.40)	(7,742.00)
09.3154.1012	BHC Respiratory Care REV IP MCR MGD	(3,806.75)		0.00	(3,806.75)	(2,232.00)
09.3154.1021	BHC Respiratory Care REV IP Medicaid	(7.00)		0.00	(7.00)	0.00
09.3154.1033	BHC Respiratory Care REV IP Commercial	(2,967.20)		0.00	(2,967.20)	(5,442.00)
09.5003.1012	BHC Allow. Ancillary IP Medicare Mgd	447,079.27		0.00	447,079.27	154,121.00
09.5003.1021	BHC Allow. Ancillary IP Medicaid	(19,658.38)		0.00	(19,658.38)	33,178.00
09.5003.1033	BHC Allow. Ancillary IP Cont Adj-Commerci	218,404.05		0.00	218,404.05	420,042.00
09.5120.1033	BHC X ray Allowance IP Cont Adj-Commerci	0.00		0.00	0.00	914.00
09.5140.1033	BHC Lab Allowance IP Cont Adj-Commerci	0.00		0.00	0.00	5,526.00
09.5154.1021	BHC Oxygen allowance IP Medicaid	24.50		0.00	24.50	0.00
09.5154.1033	BHC Oxygen allowance IP Cont Adj-Commerci	0.00		0.00	0.00	2,547.00
Subtotal [10B] Other - Non-medicare		617,198.58		0.00	617,198.58	595,365.00
Subgroup : [11] Meals sold to guests, employees, and others						
09.4035.5002	BHC OOR-Food & Nutrition EE Meals (Cafe)	(4,927.88)		0.00	(4,927.88)	(2,205.00)
Subtotal [11] Meals sold to guests, employees, and others		(4,927.88)		0.00	(4,927.88)	(2,205.00)
Subgroup : [15] Interest Income						
09.4200.5602	BHC Other Non-Oper REV Int Inc-Misc	(14,761.19)		0.00	(14,761.19)	(12,478.00)
09.4200.5603	BHC Other Non-Oper REV Int Inc-O/N Invest	34,419.09		0.00	34,419.09	0.00
09.4200.5621	BHC Other Non-Oper REV Unrealized G/L	(180,032.08)		0.00	(180,032.08)	(99,186.00)
Subtotal [15] Interest Income		(160,374.18)		0.00	(160,374.18)	(111,664.00)
Subgroup : [18] Other Revenue						
09.4000.5500	BHC Other Op Revenue-Adm Purchase Discounts	(107.69)		0.00	(107.69)	(443.00)
09.4000.5998	BHC Other Op Revenue-Adm Misc Non-Oper Rev	(37,163.21)		0.00	(37,163.21)	(10,113.00)
09.4000.5999	BHC Other Op Revenue-Adm Misc Income	(90.00)		0.00	(90.00)	(8.00)
09.4002.5511	BHC OOR-Admin Medical Record Fees	(310.55)		0.00	(310.55)	(125.00)
09.4027.5999	BHC OOR-HR Misc Income	(5.00)		0.00	(5.00)	(3.00)
09.4035.5535	BHC OOR-Food & Nutrition Vend Machine	(896.41)		0.00	(896.41)	(129.00)
09.4035.5997	BHC OOR-Food & Nutrition Counseling CTR INC	(3,265.50)		0.00	(3,265.50)	(2,273.00)
09.4200.5999	BHC Other Non-Oper REV Misc Income	(657.05)		0.00	(657.05)	0.00
Subtotal [18] Other Revenue		(42,495.41)		0.00	(42,495.41)	(13,094.00)
Total [30] Statement of Revenue		(12,883,698.75)		0.00	(12,883,698.75)	(12,983,907.00)
Group : [31-32] Assets						
Subgroup : [A1] Cash						
09.1100.0010	BHC Cash-Operating Acct	1,113,556.74		0.00	1,113,556.74	2,354,585.00
09.1100.0050	BHC Petty Cash	250.00		0.00	250.00	250.00
Subtotal [A1] Cash		1,113,806.74		0.00	1,113,806.74	2,354,835.00
Subgroup : [A2] Resident Accounts Receivable						
09.1120.0001	BHC A/R-Room and Board	2,099,003.97		0.00	2,099,003.97	1,602,174.00
09.1120.0003	BHC A/R Credit Balances	378,809.29		0.00	378,809.29	273,870.00
09.1120.0014	BHC A/R-Ancillary	112,603.92		0.00	112,603.92	30,817.00
09.1121.0001	BHC A/R Resv uncollect	(560,119.98)		0.00	(560,119.98)	(463,832.00)
Subtotal [A2] Resident Accounts Receivable		2,030,297.20		0.00	2,030,297.20	1,443,029.00
Subgroup : [A3] Other Accounts Receivable						
09.1200.0014	BHC A/R - Special Events	0.00		0.00	0.00	13,084.00
Subtotal [A3] Other Accounts Receivable		0.00		0.00	0.00	13,084.00
Subgroup : [A4] Inventories						
09.1300.0600	BHC Inventory-MM	26,178.89		0.00	26,178.89	31,246.00
Subtotal [A4] Inventories		26,178.89		0.00	26,178.89	31,246.00
Subgroup : [A5] Prepaid Expenses						
09.1400.0002	BHC Prepaid Expense	3,006.81		0.00	3,006.81	2,926.00
09.1400.0005	BHC Prepaid Interest	25,459.48		0.00	25,459.48	0.00
Subtotal [A5] Prepaid Expenses		28,466.29		0.00	28,466.29	2,926.00
Subgroup : [A8] Other Current Assets						
09.1100.0020	BHC Security Deposits	14,057.44		0.00	14,057.44	14,036.00
09.1100.0040	BHC Cash - Patient Trust	25,908.42		0.00	25,908.42	18,610.00

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
09.1100.0060	BHC Workers Comp Fund	16,848.48		0.00	16,848.48	10,465.00
Subtotal [A8] Other Current Assets		56,814.34		0.00	56,814.34	43,111.00
Subgroup : [B1] Land						
09.1810.0001	BHC Land	343,035.00		0.00	343,035.00	343,035.00
Subtotal [B1] Land		343,035.00		0.00	343,035.00	343,035.00
Subgroup : [B2] Land Improvements						
09.1810.0002	BHC Land Imp	409,631.07		0.00	409,631.07	409,631.00
09.1910.0001	BHC Acc Dep Lnd Improv	(400,034.22)		0.00	(400,034.22)	(398,276.00)
Subtotal [B2] Land Improvements		9,596.85		0.00	9,596.85	11,355.00
Subgroup : [B3] Buildings						
09.1820.0001	BHC Building / Fixtures	8,234,965.87		0.00	8,234,965.87	8,234,966.00
09.1820.0002	BHC Building Improvement	1,796,099.25		0.00	1,796,099.25	1,637,317.00
09.1920.0001	BHC Acc Dep Bldg / Fix	(7,654,473.46)		0.00	(7,654,473.46)	(7,364,227.00)
09.1920.0002	BHC Acc depr build impr	(1,138,698.42)		0.00	(1,138,698.42)	(1,066,331.00)
Subtotal [B3] Buildings		1,237,893.24		0.00	1,237,893.24	1,441,725.00
Subgroup : [B5] Non-Movable Equipment						
09.1850.0001	BHC Fixed Equipment	54,097.15		0.00	54,097.15	54,097.00
09.1950.0001	BHC Acc Dep Fixed Equip	(20,812.06)		0.00	(20,812.06)	(15,090.00)
Subtotal [B5] Non-Movable Equipment		33,285.09		0.00	33,285.09	39,007.00
Subgroup : [B6] Movable Equipment						
09.1860.0002	BHC Moveable Equipment	1,453,417.41		0.00	1,453,417.41	1,421,782.00
09.1870.0001	BHC Computer Equipment	183,379.73		0.00	183,379.73	183,380.00
09.1960.0001	BHC Acc Dep Moveable equipment	(1,181,520.01)		0.00	(1,181,520.01)	(1,178,608.00)
09.1960.0002	BHC Accum Dep M/E	(42,248.46)		0.00	(42,248.46)	0.00
09.1990.0001	BHC Accum Dpr Cmptr Equip	(136,103.47)		0.00	(136,103.47)	(126,874.00)
Subtotal [B6] Movable Equipment		276,925.20		0.00	276,925.20	299,680.00
Subgroup : [B9] Other Fixed Assets						
09.1900.0000	BHC CIP	0.00		0.00	0.00	34,920.00
Subtotal [B9] Other Fixed Assets		0.00		0.00	0.00	34,920.00
Subgroup : [D3] Organization Expense						
09.1720.0004	BHC Cost Of Issuance	241,361.12		0.00	241,361.12	241,361.00
09.1720.0005	BHC Bond Discount	60,510.82		0.00	60,510.82	60,511.00
09.1720.0008	BHC Bond-Underwrtrs Disc	78,849.28		0.00	78,849.28	78,849.00
09.1720.0009	BHC Bond Issue Costs	92,504.85		0.00	92,504.85	92,505.00
09.1720.0010	BHC Accum Amort-Issuance	(78,753.67)		0.00	(78,753.67)	(73,754.00)
09.1720.0011	BHC Accum Amort-Bond COI	(205,484.06)		0.00	(205,484.06)	(192,437.00)
09.1720.0012	BHC AccumAmort-Unamr Dis	(47,578.85)		0.00	(47,578.85)	(42,142.00)
09.1720.0013	BHC AccumAmort-Under Dis	(67,128.13)		0.00	(67,128.13)	(62,866.00)
Subtotal [D3] Organization Expense		74,281.36		0.00	74,281.36	102,027.00
Subgroup : [D5] Investments Related to Resident Care						
09.1110.1000	BHC Investments	1,304,101.04		0.00	1,304,101.04	1,118,529.00
09.1600.0004	BHC Inv in BHDF	13,490.92		0.00	13,490.92	12,696.00
09.1720.0002	BHC Bond Sinking Fund	163,762.79		0.00	163,762.79	0.00
Subtotal [D5] Investments Related to Resident Care		1,481,354.75		0.00	1,481,354.75	1,131,225.00
Total [31-32] Assets		6,711,934.95		0.00	6,711,934.95	7,291,205.00
Group : [33-34] Liabilities						
Subgroup : [A1] Trade Accounts Payable						
09.2100.0010	BHC Accounts Payable	(482,622.42)		0.00	(482,622.42)	(523,661.00)
Subtotal [A1] Trade Accounts Payable		(482,622.42)		0.00	(482,622.42)	(523,661.00)
Subgroup : [A4] Accrued Payroll						
09.2200.0010	BHC Accrued Payroll	(113,453.35)		0.00	(113,453.35)	(104,644.00)
09.2200.0020	BHC Accrued PTO	(188,084.20)		0.00	(188,084.20)	(197,062.00)
Subtotal [A4] Accrued Payroll		(301,537.55)		0.00	(301,537.55)	(301,706.00)
Subgroup : [A9] Mortgage Payable						
09.2800.0030	BHC Bond Payable-CP	(653,080.00)		0.00	(653,080.00)	(616,485.00)
Subtotal [A9] Mortgage Payable		(653,080.00)		0.00	(653,080.00)	(616,485.00)
Subgroup : [A10] Interest Payable						
09.2800.0050	BHC Bond Interest Pay	(28,449.09)		0.00	(28,449.09)	(59,879.00)
09.2800.0070	BHC Contra Interest	0.00		0.00	0.00	59,879.00
Subtotal [A10] Interest Payable		(28,449.09)		0.00	(28,449.09)	0.00
Subgroup : [A12] Other Current Liabilities						
09.2100.0080	BHC A/R Credit Balances	(378,809.29)		0.00	(378,809.29)	(273,870.00)
09.2100.0085	BHC Security Deposit-Oth	(14,057.44)		0.00	(14,057.44)	(14,036.00)
09.2100.0086	BHC Patient Trust Pay	(25,908.42)		0.00	(25,908.42)	(18,610.00)
09.2100.0090	BHC Patient Refunds	0.00		0.00	0.00	16,429.00
09.2100.0095	BHC Property Tax And Real Estate Tax Payable	(43,735.73)		0.00	(43,735.73)	(33,377.00)
09.2300.0001	BHC Annuities Withheld	(5,853.99)		0.00	(5,853.99)	0.00
09.2300.0003	BHC I.R.S. Levy Withheld	(92.04)		0.00	(92.04)	(92.00)
09.2300.0010	BHC Auxiliary Gold Sale	(116.50)		0.00	(116.50)	(171.00)
09.2300.0014	BHC Benefit Plus Payable	(828.40)		0.00	(828.40)	0.00
09.2400.0030	BHC Accrued Expenses	(382,092.04)		0.00	(382,092.04)	(528,761.00)
09.2400.0050	BHC Self-Insurance Claim	(47,641.86)		0.00	(47,641.86)	(52,544.00)
09.2400.0052	BHC Self-Workers Comp	(546,217.22)		0.00	(546,217.22)	(580,348.00)
09.2700.0008	BHC Accrued 403 Match	0.00		0.00	0.00	(7,290.00)
Subtotal [A12] Other Current Liabilities		(1,445,352.93)		0.00	(1,445,352.93)	(1,492,670.00)
Subgroup : [B2] Mortgages Payable						

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<u>9/30/2017</u>			<u>9/30/2017</u>	<u>9/30/2016</u>
09.2800.0040	BHC Bond-Contra Prin	0.00		0.00	0.00	193,570.00
09.2800.0080	BHC Bond Payable Series	(1,415,945.00)		0.00	(1,415,945.00)	(2,069,025.00)
Subtotal [B2] Mortgages Payable		<u>(1,415,945.00)</u>		<u>0.00</u>	<u>(1,415,945.00)</u>	<u>(1,875,455.00)</u>
Subgroup : [B3] Loans from Owners or Related Parties						
09.2110.0020	BHC Due To/From BHI	(239,295.05)		0.00	(239,295.05)	(1,719,872.00)
Subtotal [B3] Loans from Owners or Related Parties		<u>(239,295.05)</u>		<u>0.00</u>	<u>(239,295.05)</u>	<u>(1,719,872.00)</u>
Total [33-34] Liabilities		<u>(4,566,282.04)</u>		<u>0.00</u>	<u>(4,566,282.04)</u>	<u>(6,529,849.00)</u>
Group : [35] Equity						
Subgroup : [B5] Cumulated Earnings						
09.2900.0013	BHC Unrestricted Fund	(1,710,041.88)		0.00	(1,710,041.88)	(748,659.00)
09.2900.0039	BHC Eq Transfer to IM	(422,915.27)		0.00	(422,915.27)	0.00
09.2910.0050	BHC Tmp Rest Fund	(12,695.76)		0.00	(12,695.76)	(12,696.00)
09.7777.7777	BHC Closing Clearing	961,383.32		0.00	961,383.32	1,137,217.00
Subtotal [B5] Cumulated Earnings		<u>(1,184,269.59)</u>		<u>0.00</u>	<u>(1,184,269.59)</u>	<u>375,862.00</u>
Total [35] Equity		<u>(1,184,269.59)</u>		<u>0.00</u>	<u>(1,184,269.59)</u>	<u>375,862.00</u>
Sum of Account Groups		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		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: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To reclass licenses from the Dues line				
Marcum 101	Licenses		570.00	
Marcum 130	Webinar Fee		1,913.36	
09.6600.7650	BHC Administration Member Dues & Fees			2,483.36
Total			2,483.36	2,483.36
Reclassifying Journal Entries JE # 3				
To reclass expenses from administration consulting fees to the correct line				
09.6600.3200	BHC Administration Accounting Fees		10,638.00	
09.6600.3530	BHC Administration Legal Fees		570.00	
09.6600.3250	BHC Administration Billing Service Fees			570.00
09.6600.3350	BHC Administration Consulting Fees			10,638.00
Total			11,208.00	11,208.00
Reclassifying Journal Entries JE # 4				
To reclass salaries appropriately				
N.02				
Marcum 112	DON/ADON Salaries		160,777.15	
Marcum 113	RN - Direct Care Salaries		655,244.97	
Marcum 114	RN - Administrative Salaries		379,678.26	
Marcum 115	LPN - Direct Care Salaries		607,333.08	
Marcum 117	Administrator - Salary		140,301.35	
Marcum 125	Rehab Coordinator Salary		81,734.17	
Marcum 126	Infection Control Salary		25,463.39	
Marcum 127	Resident Care Coordinator Salary		212,656.45	
09.6022.1000	BHC Nrsng Pool & Serv VP's/Directors/Mgrs			176,985.39
09.6022.1050	BHC Nrsng Pool & Serv Supervisors/Coord			699,532.27
09.6022.1200	BHC Nrsng Pool & Serv RN'S/LPN'S			1,246,369.81
09.6600.3550	BHC Administration Management Fees			140,301.35
Total			2,263,188.82	2,263,188.82
Reclassifying Journal Entries JE # 5				
To reclass RN Admin to correct line				
Marcum 118	RN Administrative Purchased Service		2,500.00	
09.6600.3350	BHC Administration Consulting Fees			2,500.00
Total			2,500.00	2,500.00
Reclassifying Journal Entries JE # 6				
Allocate Director of Rehab to ST/OT				
I.01				
Marcum 128	ST Director Allocation		7,965.00	
Marcum 129	OT Director Allocation		35,492.00	
Marcum 125	Rehab Coordinator Salary			43,457.00
Total			43,457.00	43,457.00
Reclassifying Journal Entries JE # 7				
Reclass Cable Expense				
Marcum 103	Cable Television		29,401.00	
Marcum 104	Cell Phone		367.00	
09.6600.7720	BHC Administration Telephone			29,768.00
Total			29,768.00	29,768.00
Reclassifying Journal Entries JE # 8				
Reclass Dental Professional Fees				
Marcum 107	Dentist		13,900.00	
09.6600.3350	BHC Administration Consulting Fees			13,900.00

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>13,900.00</u></u>	<u><u>13,900.00</u></u>
Reclassifying Journal Entries JE # 9				
Reclass education expense out of due				
09.6643.7605	BHC Employee Benefits Travel & Education		350.00	
09.6600.7650	BHC Administration Member Dues & Fees			350.00
Total			<u><u>350.00</u></u>	<u><u>350.00</u></u>



Provider Name: Bristol Health Care, Inc. d/b/a Ingraham Manor
 Provider Number: 20561
 Period Ended: 9/30/17

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: