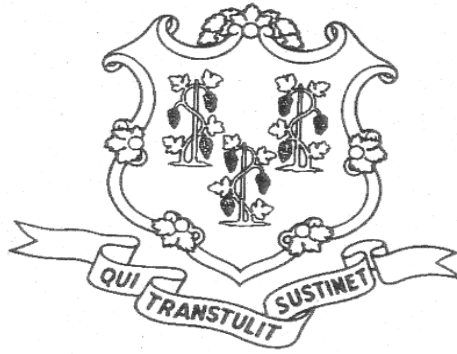


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 10/1/2017	Report for Year Ending 9/30/2018

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 9/30/2018	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, 2017 and ending September 30, 2018, 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) Ashley Soyka			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 10/1/2017	To 9/30/2018	
Address of Facility 400 North Main Street, Bristol, CT 06010				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 10/24/2018		
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 9/30/2018	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="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Ashley Soyka		Nursing Home Administrator's License No.:	36.002090	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

2018 BOARD OF DIRECTORS

BRISTOL HOSPITAL AND HEALTH CARE GROUP, INC.

Business Address

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n/a

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President & CEO

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Chairman BHMSG Board of Directors

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Robert L. Messier, Jr.

N/A

Marie O'Brien

N/A

Email: marie.obrien@comcast.net

James J. Pryor

N/A

**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 9/30/2018	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	327,544	327,544
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>		Medical Malpractice Insurance	Pg. 27 / Line 14c3	18,690	18,690
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>		Employee Physicals	Pg. 15 / Line 1a9	41,590	41,590
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"/>		Property/Umbrella Insurance	Pg. 27 / Line 14a	53,277	53,277
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	176,112	176,112
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" 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 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor		2056-C		9/30/2018			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	15,153	15,153	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***
							15,153	

* 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 9/30/2018	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	\$ 8,821
2 Annual audit, facility audit	\$ 4,250
3	\$
4	\$
	Charge for Services Provided
	\$ 13,071

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 N/A - No legal expense this year. 2 3 4 5	Telephone Number
---	------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

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

Schedule of Resident Statistics

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor			License No. 2056-C		Report for Year Ended 9/30/2018				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	120	120			120	120			119	119		
B. As of midnight of THIS report period	117	117			119	119			117	117		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,520	4,520			3,609	3,609			911	911		
B. Medicaid (Conn.)	30,390	30,390			23,361	23,361			7,029	7,029		
C. Medicaid (other states)												
D. Private Pay	4,330	4,330			2,840	2,840			1,490	1,490		
E. State SSI for RCH												
F. Other (Specify)	3,980	3,980			2,577	2,577			1,403	1,403		
G. Total Care Days During Period (3A thru F)	43,220	43,220			32,387	32,387			10,833	10,833		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	100	100			72	72			28	28		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	43,320	43,320			32,459	32,459			10,861	10,861		

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 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	9	73		35				
Per Diem Rate								
a. One bed rm.	Various	236.88		500.00				
b. Two bed rms.	Various	236.88		419.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	6,163	6,163		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	235	235		
2. Restorative Treatments				
C. Other	19,291	19,291		
D. Total Physical Therapy Treatments	25,689	25,689		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	695	695		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	10	10		
2. Restorative Treatments				
C. Other	1,559	1,559		
D. Total Speech Therapy Treatments	2,264	2,264		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	6,415	6,415		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	96	96		
2. Restorative Treatments				
C. Other	19,079	19,079		
D. Total Occupational Therapy Treatments	25,590	25,590		

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 9/30/2018	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)	154,608	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	248,893	12,111				
5. Dietary Service						
a. Head Dietitian	32,556	1,085				
b. Food Service Supervisor	54,648	2,006				
c. Dietary Workers	398,837	31,743				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	342,045	22,193				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	35,370	2,149				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	55,494	4,205				
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	152,479	4,134				
b. RN						
1. Direct Care	1,142,436	22,010				
2. Administrative**	678,159	18,716				
c. LPN						
1. Direct Care	721,993	34,303				
2. Administrative**						
d. Aides and Attendants	1,799,539	152,278				
e. Physical Therapists	38,733	993				
f. Speech Therapists	6,695	172				
g. Occupational Therapists	35,906	921				
h. Recreation Workers	83,159	4,672				
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	115,068	4,188				
n. Marketing	54,153	2,086				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,150,771	322,043				

* 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 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	9/30/2018				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).										

* 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	9/30/2018			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	154,608			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	9/30/2018	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	10,745	Monthly				
3. Pharmacist	33,646	183				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	474,545	8,669				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	18,000	160				
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	82,007	1,461				
b. Other						
10. Occupational Therapist						
a. Resident Care	439,776	6,867				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,058,719	17,339				

* 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	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ (52,382)	(52,382)		
2. Disability Insurance	\$ 15,917	15,917		
3. Unemployment Insurance	\$ 31,205	31,205		
4. Social Security (F.I.C.A.)	\$ 437,485	437,485		
5. Health Insurance	\$ 984,559	984,559		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 17,006	17,006		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 200,262	200,262		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 57,385	57,385		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 446,000	446,000		
d. Accounting and Auditing	\$ 13,071	13,071		
e. Legal (Services should be fully described on Page 7)	\$			
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 7,087	7,087		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 29,399	29,399		
2. Cellular Phones	\$ 353	353		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 813,286	813,286		
Subtotal	\$ 3,000,633	3,000,633		

* 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	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,000,633	3,000,633			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 227	227			
5. Education Expenses Related to Seminars and Conventions	\$ 919	919			
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>)	\$ 3,918	3,918			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** 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	\$ 2,796	2,796			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 13,160	13,160			
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>)	\$ 54,762	54,762			
12. Administrative Management Services**	\$ 172,936	172,936			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 34,879	34,879			
C-14 Total Administrative & General Expenditures	\$ 3,284,230	3,284,230			

* 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		
Total Other Advertising	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	(0)		
Leading Age	\$ 13,160		
Total Dues	\$ 13,160	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Subs, Books, Etc.	\$ 299		
Routine Bank Charges	\$ 22,695		
Misc. Expense (Disallowed)	\$ (1,189)		
Patient Satisfaction (Disallowed)	\$ 7,476		
Survey Expense	\$ 142		
Licenses	\$ 1,680		
Data Storage Services	\$ 2,110		
Software	\$ 1,665		
Total Other Administrative and General	\$ 34,879	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Bristol Healthcare, Inc. d/b/a Ingraham M	2056-C	9/30/2018	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	172,936	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	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 284,270	284,270			
2. Non-Food Supplies	\$ 31,207	31,207			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____ Other Dietary Supplies	\$ 268	268			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 315,745	315,745			
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 checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.		\$4,046
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					30 IV 1
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.		\$2,744
L. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.		\$2,744
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					30 IV 8
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.

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	9/30/2018		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. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)		\$	153,149	153,149		
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	153,149	153,149		
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.

*** 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	9/30/2018		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. \$	68,820	68,820		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	68,820	68,820		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from West River Pharmacy	\$	357,823	357,823		
b.	Medicine Cabinet Drugs	\$	59,200	59,200		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	43,166	43,166		
f.	X-rays and Related Radiological Procedures***	\$	46,285	46,285		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	33,127	33,127		
i.	Recreation	\$	32,164	32,164		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	252,688	252,688		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	824,453	824,453		

* 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)	\$ 10,137		
BHC Nrsg Pool & Serv MSS-Bed Rental (Disallow)	\$ 150		
BHC Nrsg Pool & Serv Special Matt Rent IM (Disallow)	\$ 14,189		
BHC Nrsg Pool & Serv Wound Vacuum Supply (Disallow)	\$ 20,690		
BHC Nrsg Pool & Serv Nursing-Supplies	\$ 153,860		
BHC Nrsg Pool & Serv Nutritional Supp	\$ 10,210		
BHC Nrsg Pool & Serv Tube feeding (Disallow)	\$ 476		
BHC Physical Therapy PT supplies IM	\$ 15,090		
BHC Pharmacy MSS-IV Sets (Disallow)	\$ 5,214		
BHC Pharmacy MSS-IV Solutions (Disallow)	\$ 22,671		
Total Other Resident Care	\$ 252,688	\$ -	\$ -

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 9/30/2018			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 checked="" type="radio"/>		Waste Removal	16,041			22	6f
Martin Laviero	PO Box 1659 Bristol, CT	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	20,538			22	6f
Unitex	420 Ledyard St, Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Service/Linens	153,149			19	3b
Otis Elevator	PO Box 13898, Newark, NJ	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Services Capital Items and Services Calls	12,665			22	6f & 7
Point Click Care	Suite 155 Bloomington, MN 55431	<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance Fee	44,044			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 40,989	40,989				
b. Heat	\$ 19,365	19,365				
c. Light & Power	\$ 128,891	128,891				
d. Water	\$ 6,807	6,807				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 15,153	15,153				
f. Other (<i>itemize</i>)	\$ 100,721	100,721				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 311,926	311,926				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 1,758	1,758				
b. Building & Building Improvements	\$ 365,799	365,799				
c. Non-Movable Equipment	\$ 5,383	5,383				
d. Movable Equipment	\$ 51,512	51,512				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 424,452	424,452				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 22,371	22,371				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 22,371	22,371				
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	\$ 79,949	79,949				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 9,326	9,326				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 536,098	536,098				

* 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 9/30/2018			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	400,035	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			10,031,064		10,031,064	8,793,172	S/L	Various	352,769				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			130,300		130,300		S/L	Various	13,030				
B-4. Subtotal										365,799			
C. Non-Movable Equipment													
1. Acquired prior to this report period			54,097		54,097	20,212	S/L	Various	5,141				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			2,423		2,423		S/L	Various	242				
C-4. Subtotal										5,383			
		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						1,636,797		1,636,797	1,361,446	S/L	Various	50,190	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						17,913				S/L	Various	1,322	
D-3. Subtotal													51,512
E. Total Depreciation													424,452

Bristol Healthcare, Inc. d/b/a Ingraham Manor
9/30/2018

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:				
6/15/2018	New Roof	\$ 94,100	10	\$ 9,410
6/15/2018	Nurses Station Reno	\$ 36,200	10	\$ 3,620
Total additions for Building Improvement		\$ 130,300		\$ 13,030 *
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:				
2/6/2018	Myers SK 100 Pumps	\$ 2,423	10	\$ 242
Total additions for Non-Movable Equipment		\$ 2,423		\$ 242 *
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:				
6/15/2018	Burgundy Lift Chairs	\$ 14,080	15	\$ 939
5/15/2018	Ice Cuber	\$ 3,833	10	\$ 383
Total additions for Movable Equipmen		\$ 17,913		\$ 1,322 *
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 Improvemen		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*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, 2018

<u>Vendor</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>2017 Accum Depr.</u>	<u>2018 Depreciation</u>	<u>2018 Accum Depr.</u>	<u>NBV</u>
Land Improvements								
<i>Various</i>	<i>Assets prior to 2015</i>	Various	409,631	Various	400,035	1,758	401,793	7,838
	<i>Total Assets prior to 2015</i>		409,631		400,035	1,758	401,793	7,838
Total Land Improvements			409,631		400,035	1,758	401,793	7,838
Building Improvements								
<i>Various</i>	<i>Assets prior to 2015</i>	Various	9,833,582	Various	8,779,265	339,471	9,118,736	714,846
	<i>Total Assets prior to 2015</i>		9,833,582		8,779,265	339,471	9,118,736	714,846
<u>2015 Additions</u>								
	Hydrotherm Hot Water Heater	4/1/2014	14,500	10	5,075	1,450	6,525	7,975
	Fire Door Elevators	5/1/2015	9,340	15	1,504	623	2,127	7,213
	Generator Repair	3/1/2015	2,410	5	1,205	482	1,687	723
	<i>Total 2015 Additions</i>		26,250		7,784	2,555	10,339	15,911
<u>2016 Additions</u>								
	Wanderguard Elevator	3/21/2016	12,450	20	986	623	1,609	10,841
	<i>Total 2016 Additions</i>		12,450		986	623	1,609	10,841
<u>2017 Additions</u>								
	Fire Alarm Panel	11/18/2016	5,854	20	293	293	586	5,268
	Kitchen Door and Hardware	12/7/2016	3,272	15	82	218	300	2,972
	Nurse Station/Nutrition Rm Reno	5/31/2017	22,082	20	736	1,104	1,840	20,242
	Optiguard for Elevator	3/30/2017	3,900	15	195	260	455	3,445
	Repair & Upgrade Elevator	10/11/2016	34,920	15	873	2,328	3,201	31,719
	Chiller Replacement	2/28/2017	88,755	15	2,959	5,917	8,876	79,879
	<i>Total 2017 Additions</i>		158,783		5,137	10,120	15,257	143,525
<u>2018 Additions</u>								
	New Roof	6/15/2018	94,100	10	-	9,410	9,410	84,690
	Nurses Station Reno	6/15/2018	36,200	10	-	3,620	3,620	32,580
	<i>Total 2018 Additions</i>		130,300		-	13,030	13,030	117,270
Total Building Improvements			10,161,365		8,793,172	365,799	9,158,971	1,002,394

Non-Movable Equipment

<i>Various</i>	<i>Assets prior to 2015</i>	Various	35,936	Various	15,776	3,325	19,101	16,835
	<i>Total Assets prior to 2015</i>		35,936		15,776	3,325	19,101	16,835
<u>2015 Additions</u>								
	Blanket Warming Cabinet	5/1/2014	4,412	10	1,507	441	1,948	2,464
	Ice Machine	11/1/2014	3,754	10	1,095	375	1,470	2,284
	<i>Total 2015 Additions</i>		8,166		2,602	816	3,418	4,748
<u>2016 Additions</u>								
	Cleveland Range	12/1/2015	9,995	10	1,832	1,000	2,832	7,163
	<i>Total 2016 Additions</i>		9,995		1,832	1,000	2,832	7,163
<u>2018 Additions</u>								
	Myers SK 100 Pumps	2/6/2018	2,423	10	-	242	242	2,181
	<i>Total 2018 Additions</i>		2,423		-	242	242	2,181
Total Non-Movable Equipment			56,520		20,211	5,383	25,594	30,926

Movable Equipment

<i>Various</i>	<i>Assets prior to 2015</i>	Various	1,355,746	Various	1,290,376	15,590	1,305,966	49,780
	<i>Total Assets prior to 2015</i>		1,355,746		1,290,376	15,590	1,305,966	49,780
<u>2015 Additions</u>								
	TV's (128) TVR Commun	7/1/2015	103,983	7	33,423	14,855	48,278	55,705
	Mattresses (74) McKesson	5/1/2015	16,186	15	2,608	1,079	3,687	12,499
	Window Covering Replacement	4/1/2015	39,475	15	6,579	2,632	9,211	30,264
	Upgrade Telephone System	6/1/2015	13,522	10	3,155	1,352	4,507	9,015
	Display Case Refrigerator	8/1/2014	3,194	5	2,023	639	2,662	532
	Electric Burnisher (2)	5/1/2015	2,120	15	342	141	483	1,637
	HP Elite Tablet	4/1/2014	2,508	3	2,508	836	3,344	(836)
	<i>Total 2015 Additions</i>		180,988		50,639	21,534	72,173	108,815
<u>2016 Additions</u>								
	Wall Mounted Computer	7/7/2015	27,155	5	11,767	5,431	17,198	9,957
	Hygeine Chairs	1/12/2016	10,268	10	1,797	1,027	2,824	7,444
	Upgrade Wireless Network	2/3/2016	4,165	10	694	417	1,111	3,054
	Upgrade Wireless Network	5/4/2016	26,840	10	3,802	2,684	6,486	20,354
	<i>Total 2016 Additions</i>		68,428		18,061	9,559	27,620	40,808

2017 Additions

Roll In Refridgerator	4/14/2017	4,999	10	250	500	750	4,249
Smoke Detectors	7/25/2017	3,434	5	172	687	859	2,575
Recliners	3/30/2017	5,561	10	185	556	741	4,820
Access Control & Video Surveillance	9/26/2017	17,641	10	1,764	1,764	3,528	14,113
Total 2017 Additions		31,635		2,371	3,507	5,878	25,757

2018 Additions

Burgundy Lift Chairs	6/15/2018	14,080	15	-	939	939	13,141
Ice Cuber with Bin	5/15/2018	3,833	10	-	383	383	3,450
Total 2018 Additions		17,913		-	1,322	1,322	16,591

Total Movable Equipment

1,654,710

1,361,446

51,512

1,412,958

241,752

TOTAL ASSETS PER COST REPORT

12,282,226

10,574,863

424,452

10,999,315

1,282,910

TOTAL ASSETS PER TRIAL BALANCE

12,282,226

424,452

10,998,339

1,283,886

Variance

(0)

10,574,863

(0)

976

(976)

Page 31, Line B9 - F/S vs C/R NBV

976

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		9/30/2018			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	398,945			22,371	
2.									
3.									
B-4. Subtotal									22,371
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									22,371

* 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 9/30/2018	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				
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 9/30/2018		726,270		
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	9/30/2018			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		104,817	104,817				
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 104,817	104,817				

(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		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				104,817	104,817		
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)				\$ 104,817	104,817		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 53,277	53,277		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 18,690	18,690		
Malpractice Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$ 71,967	71,967		
15. Total All Expenditures (A-13 thru C-14)				\$ 12,880,695	12,880,695		

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	9/30/2018	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	\$ 35,906	35,906		
4.			Other - See attached Schedule	\$ 54,153	54,153		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 439,776	439,776		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.	Vario	Vario	Discriminatory Benefits	\$ 15,004	15,004		
9.	15	1c	Bad Debts	\$ 446,000	446,000		
10.			Accounting	\$			
10a.			Legal	\$			
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	\$ 6,278	6,278		
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.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 12,784	12,784		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,009,901	1,009,901		

* 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	\$ 54,153		
Total Other Salaries Adjustment			\$ 54,153	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Employee Satisfaction (Disallowed)	\$ 6,497		
16	M13	Misc. Expense (Disallowed)	\$ (1,189)		
16	M13	Patient Satisfaction (Disallowed)	\$ 7,476		
Total Other A&G Adjustments			\$ 12,784	\$ -	\$ -

Bristol Health Care, Inc. d/b/a Ingraham Manor
September 30, 2018
Marketing Benefits Disallowance

Marketing

Marketing Salary	54,153	TB Linked
Total Salaries	<u>6,150,771</u>	TB Linked
Percent to Total Salaries	0.88%	
Benefits (Pg 15, Line 1a1 - 1a9)	1,691,437	TB Linked
(Less) Employee Benefits Self Disallowed	<u>12,775</u>	Page 28 attachment
Revised Total Benefits	1,704,212	
Marketing Benefits Disallowed	15,004	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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,009,901	1,009,901		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 357,823	357,823		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 46,285	46,285		
30.	20	5h	Laboratory	\$ 33,127	33,127		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 43,166	43,166		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 89,132	89,132		
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.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 13,290	13,290		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,592,724	1,592,724		

*** 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
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	BHC Nrsg Pool & Serv Med A Md Off vst-IM (Disallow)	\$ 10,137		
20	51	BHC Nrsg Pool & Serv MSS-Bed Rental (Disallow)	\$ 150		
20	51	BHC Nrsg Pool & Serv Special Matt Rent IM (Disallow)	\$ 14,189		
20	51	BHC Nrsg Pool & Serv Wound Vacuum Supply (Disallow)	\$ 20,690		
20	51	BHC Nrsg Pool & Serv Tube feeding (Disallow)	\$ 476		
20	51	BHC Pharmacy MSS-IV Sets (Disallow)	\$ 5,214		
20	51	BHC Pharmacy MSS-IV Solutions (Disallow)	\$ 22,671		
20	5i	Cable (see attached)	\$ 15,605		
Total Other Ancillary Costs			\$ 89,132	\$ -	\$ -

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	Other Operating Income	\$ 4,926		
30	IV8	Purchase Discounts	\$ 64		
30	IV8	Misc. Income	\$ 540		
30	IV8	Medical Records Fees	\$ 170		
30	IV8	HR Misc. Income	\$ 30		
30	IV8	Vending Machine Income	\$ 771		
30	IV8	Counseling Center Income	\$ 2,744		
30	IV1	Meals sold to Guests	\$ 4,046		
Total Other Adjustments			\$ 13,290	\$ -	\$ -

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, 2018

	<u>Amount</u>
Total Cable TV Expense acct #09.6692.7305 reclassified to Marcum 103	\$ 19,205 TB Linked

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

Disallowed Cable TV	<u><u>\$ 15,605</u></u>
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Annual Report of Long-Term Care Facility

CSP-30 Rev.10/2005

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	9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,760,847	12,760,847			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,559,025)	(5,559,025)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,895,848	1,895,848			
b. Medicare Room and Board Contractual Allowance **	\$ 551,468	551,468			
4. a. Private-Pay Residents and Other	\$ 3,472,708	3,472,708			
b. Private-Pay Room and Board Contractual Allowance **	\$ (112,815)	(112,815)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 211,629	211,629			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 188,372	188,372			
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	\$ 535,959	535,959			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 471,297	471,297			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 90,291	90,291			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 97,687	97,687			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 488,732	488,732			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 532,966	532,966			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,101,996)	(1,101,996)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (1,001,780)	(1,001,780)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,522,188	13,522,188			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 4,046	4,046			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 111,292	111,292			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 100,405	100,405			
V. Total Other Revenue (1 thru 8)	\$ 215,743	215,743			
VI. Total All Revenue (III +V)	\$ 13,737,931	13,737,931			

* 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	\$ 28,739		
30 II 6a	Lab	\$ 24,176		
30 II 6a	Resp. Care	\$ 10,715		
30 II 6a	Contractual Allowance	\$ (1,165,627)		
Total Other Resident Revenue - Medicare		\$ (1,101,996)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Xray	\$ 22,052		
30 II 6b	Lab	\$ (38,157)		
30 II 6b	Resp. Care	\$ 7,231		
30 II 6b	Contractual Allowance	\$ (992,905)		
Total Other Resident Revenue		\$ (1,001,780)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Unrealized Gain	1,188,622	\$ 82,693		
30 IV 5	CHEFA Bond Interest	N/A	\$ 12,159		
30 IV 5	Investment Income	1,392,105	\$ 16,440		
Total Interest Income			\$ 111,292	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 IV 8	Other Operating Income	\$ 96,088		
30 IV 8	Purchase Discounts	\$ 64		
30 IV 8	Misc. Income	\$ 540		
30 IV 8	Medical Records Fees	\$ 170		
30 IV 8	HR Misc. Income	\$ 30		
30 IV 8	Vending Machine Income	\$ 771		
30 IV 8	Counseling Center Income	\$ 2,744		
Total Other Revenue		\$ 100,405	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,188,622
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,467,108
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	20,671
5. Prepaid Expenses			\$	64,956
a. Prepaid Expenses	47,570			
b. Prepaid Insurance	17,387			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	59,877
Security Deposits	14,079			
Patient Trust	30,021			
Workers Comp Fund	15,777			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,801,233
B. Fixed Assets				
1. Land			\$	343,035
2. Land Improvements	*Historical Cost	409,631	\$	7,838
	Accum. Depreciation	401,793		Net
3. Buildings	*Historical Cost	10,161,364	\$	1,002,393
	Accum. Depreciation	9,158,971		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	56,520	\$	30,925
	Accum. Depreciation	25,595		Net
6. Movable Equipment	*Historical Cost	1,654,710	\$	241,752
	Accum. Depreciation	1,412,958		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	976
C/R vs F/S NBV	976			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,626,919

* 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 Bristol Healthcare, Inc. d/b/a Ingraham	License No. 2056-C	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	5,428,152
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 _____	421,315	Net
			\$	51,911
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	1,577,905
Investments in BHHC and BHDF			1,577,905	
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address		Amount	Loan Date	
7. Other Assets <i>(itemize)</i>			\$	
_____ _____ See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,629,816
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,057,968

* 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 9/30/2018	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	195,522
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
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>)				\$	331,629
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>)				\$	689,675
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	19,469
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,453,158
A/R Credit Balances		449,124	Accrued Expenses	449,430	
Security Deposits		14,079	Self-Insurance Claim	81,838	
Patient Trust Payable		30,021	Self-Workers Comp	428,391	
Benefit Plus Payable		275	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,689,453

* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,689,453	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 726,270	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 726,270	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,415,723	

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	9/30/2018	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			\$	2,785,006
6. Gain or Loss for Period			\$	857,239
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	3,642,245
C. Total Reserves and Net Worth			\$	3,642,245
D. Total Liabilities, Reserves, and Net Worth			\$	7,057,968

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham N	2056-C	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	2,145,653
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	13,737,931
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	12,880,692
D. Net Income or Deficit			\$	857,239
E. Balance			\$	3,002,892
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>) Net Equity Transfer to Ingraham Manor 639,353				
F-3. Total Additions			\$	639,353
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			\$	3,642,245

I. Preparer's/Reviewer's Certification

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham	License No. 2056-C	Report for Year Ended 9/30/2018	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		Date Signed
Printed Name of Preparer				
Matthew S. Bivolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Annual Report Contact			Phone Number	
Jennifer Swiderski			860-585-3111	
Annual Report Contact Email Address				
jswiders@bristolhospital.org				

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, 2018, 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
January 29, 2019

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

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

Facility Name 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 prior year? If not, explain the reporting change.

Explanation: _____

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

Explanation: _____

- Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 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

Were all discrepancies on the Error Page addressed?

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: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
09.1100.0001	BHC Concentration - TSB	551,613.89			551,613.89	0.00
09.1100.0002	BHC Cash PR Thomaston	(7,351.34)			(7,351.34)	0.00
09.1100.0005	BHC Deposit TSB	39,926.78			39,926.78	0.00
09.1100.0010	BHC Cash-Operating Acct	604,182.29			604,182.29	1,113,556.74
09.1100.0013	Rstd Cash-Collat A/C	0.00			0.00	0.00
09.1100.0020	BHC Security Deposits	14,078.52			14,078.52	14,057.44
09.1100.0040	BHC Cash - Patient Trust	30,021.25			30,021.25	25,908.42
09.1100.0050	BHC Petty Cash	250.00			250.00	250.00
09.1100.0058	Petty cash-Rec	0.00			0.00	0.00
09.1100.0060	BHC Workers Comp Fund	15,777.19			15,777.19	16,848.48
09.1110.1000	BHC Investments	1,392,104.68			1,392,104.68	1,304,101.04
09.1120.0001	BHC A/R-Room and Board	2,557,623.55			2,557,623.55	2,099,003.97
09.1120.0003	BHC A/R Credit Balances	449,124.21			449,124.21	378,809.29
09.1120.0014	BHC A/R-Ancillary	143,180.83			143,180.83	112,603.92
09.1121.0001	BHC A/R Resv uncollect	(592,821.06)		(200,000.00)	(792,821.06)	(560,119.98)
			RJE - 6	(200,000.00)		
09.1200.0014	BHC A/R - Special Events	0.00			0.00	0.00
09.1200.0052	BHC A/R Miscellaneous	110,000.00			110,000.00	0.00
09.1300.0600	BHC Inventory-MM	20,670.86			20,670.86	26,178.89
09.1400.0002	BHC Prepaid Expense	47,569.90			47,569.90	3,006.81
09.1400.0005	BHC Prepaid Interest	17,386.53			17,386.53	25,459.48
09.1600.0004	BHC Inv in BHDF	13,792.69			13,792.69	13,490.92
09.1720.0002	BHC Bond Sinking Fund	172,007.67			172,007.67	163,762.79
09.1720.0004	BHC Cost Of Issuance	241,361.12			241,361.12	241,361.12
09.1720.0005	BHC Bond Discount	60,510.82			60,510.82	60,510.82
09.1720.0008	BHC Bond-Underwrtrs Disc	78,849.28			78,849.28	78,849.28
09.1720.0009	BHC Bond Issue Costs	92,504.85			92,504.85	92,504.85
09.1720.0010	BHC Accum Amort-Issuance	(83,753.83)			(83,753.83)	(78,753.67)
09.1720.0011	BHC Accum Amort-Bond COI	(218,530.82)			(218,530.82)	(205,484.06)
09.1720.0012	BHC AccumAmort-Unamr Dis	(47,640.60)			(47,640.60)	(47,578.85)
09.1720.0013	BHC AccumAmort-Under Dis	(71,390.17)			(71,390.17)	(67,128.13)
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	409,631.07
09.1820.0001	BHC Building / Fixtures	8,234,965.87			8,234,965.87	8,234,965.87
09.1820.0002	BHC Building Improvement	1,926,399.25			1,926,399.25	1,796,099.25
09.1850.0001	BHC Fixed Equipment	56,520.27			56,520.27	54,097.15
09.1860.0001	Moveable Equipment	0.00			0.00	0.00
09.1860.0002	BHC Moveable Equipment	1,471,329.61			1,471,329.61	1,453,417.41
09.1870.0001	BHC Computer Equipment	183,379.73			183,379.73	183,379.73
09.1880.0001	FA Acquisitions	0.00			0.00	0.00
09.1900.0000	BHC CIP	0.00			0.00	0.00
09.1910.0001	BHC Acc Dep Lnd Improv	(401,792.10)			(401,792.10)	(400,034.22)
09.1920.0001	BHC Acc Dep Bldg / Fix	(7,944,719.66)			(7,944,719.66)	(7,654,473.46)
09.1920.0002	BHC Acc depr build impr	(1,214,251.55)			(1,214,251.55)	(1,138,698.42)
09.1950.0001	BHC Acc Dep Fixed Equip	(23,643.42)			(23,643.42)	(20,812.06)
09.1960.0001	BHC Acc Dep Moveable equipment	(1,186,707.28)			(1,186,707.28)	(1,181,520.01)
09.1960.0002	BHC Accum Dep M/E	(84,041.26)			(84,041.26)	(42,248.46)
09.1990.0001	BHC Accm Dpr Cmptr Equip	(143,187.07)			(143,187.07)	(136,103.47)
09.2100.0010	BHC Accounts Payable	(195,522.38)			(195,522.38)	(482,622.42)
09.2100.0070	Unclaimed Checks	0.00			0.00	0.00
09.2100.0080	BHC A/R Credit Balances	(449,124.21)			(449,124.21)	(378,809.29)
09.2100.0085	BHC Security Deposit-Oth	(14,078.52)			(14,078.52)	(14,057.44)
09.2100.0086	BHC Patient Trust Pay	(30,021.25)			(30,021.25)	(25,908.42)
09.2100.0090	BHC Patient Refunds	0.00			0.00	0.00
09.2100.0095	BHC Property Tax And Real Estate Tax Payable	0.00			0.00	(43,735.73)
09.2110.0020	BHC Due To/From BHI	0.00			0.00	(239,295.05)
09.2200.0010	BHC Accrued Payroll	(141,976.99)			(141,976.99)	(113,453.35)
09.2200.0020	BHC Accrued PTO	(189,651.65)			(189,651.65)	(188,084.20)
09.2210.0010	SS Tax W/H	0.00			0.00	0.00
09.2210.0020	Federal Inc Tax W/H	0.00			0.00	0.00
09.2300.0001	BHC Annuities Withheld	0.00			0.00	(5,853.99)
09.2300.0003	BHC I.R.S. Levy Withheld	0.00			0.00	(92.04)
09.2300.0007	Due To AFLAC	0.00			0.00	0.00
09.2300.0009	Met Pay Deduction	0.00			0.00	0.00
09.2300.0010	BHC Auxiliary Gold Sale	0.00			0.00	(116.50)
09.2300.0013	NEHRC Club Ded	0.00			0.00	0.00
09.2300.0014	BHC Benefit Plus Payable	(275.34)			(275.34)	(828.40)
09.2300.0022	Health Savings	0.00			0.00	0.00
09.2400.0030	BHC Accrued Expenses	(449,430.19)			(449,430.19)	(382,092.04)
09.2400.0050	BHC Self-Insurance Claim	(81,838.04)			(81,838.04)	(47,641.86)
09.2400.0052	BHC Self-Workers Comp	(428,390.83)			(428,390.83)	(546,217.22)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
09.2700.0008	BHC Accrued 403 Match	0.00			0.00	0.00
09.2800.0030	BHC Bond Payable-CP	(689,675.00)			(689,675.00)	(653,080.00)
09.2800.0040	BHC Bond-Contra Prin	0.00			0.00	0.00
09.2800.0050	BHC Bond Interest Pay	(19,469.23)			(19,469.23)	(28,449.09)
09.2800.0070	BHC Contra Interest	0.00			0.00	0.00
09.2800.0080	BHC Bond Payable Series	(726,270.00)			(726,270.00)	(1,415,945.00)
09.2900.0013	BHC Unrestricted Fund	(2,785,944.68)		200,000.00	(2,585,944.68)	(1,710,041.88)
			RJE - 6	200,000.00		
09.2900.0039	BHC Eq Transfer to IM	(1,042,506.55)			(1,042,506.55)	(422,915.27)
09.2910.0050	BHC Tmp Rest Fund	(13,792.69)			(13,792.69)	(12,695.76)
09.3120.1011	BHC Diagnostic X-Ray REV IP MCR	(28,738.71)			(28,738.71)	(14,089.67)
09.3120.1012	BHC Diagnostic X-Ray REV IP MCR MGD	(22,051.97)			(22,051.97)	(6,708.92)
09.3120.1033	BHC Diagnostic X-Ray REV IP Commercial	0.00			0.00	(275.71)
09.3140.1011	BHC Laboratory REV IP MCR	(24,176.15)			(24,176.15)	(22,289.43)
09.3140.1012	BHC Laboratory REV IP MCR MGD	38,180.24			38,180.24	(8,669.88)
09.3140.1021	BHC Laboratory REV IP Medicaid	(23.03)			(23.03)	0.00
09.3140.1033	BHC Laboratory REV IP Commercial	0.00			0.00	(6,215.40)
09.3154.1011	BHC Respiratory Care REV IP MCR	(10,715.46)			(10,715.46)	(7,927.94)
09.3154.1012	BHC Respiratory Care REV IP MCR MGD	(5,530.23)			(5,530.23)	(3,806.75)
09.3154.1021	BHC Respiratory Care REV IP Medicaid	(1,700.45)			(1,700.45)	(7.00)
09.3154.1033	BHC Respiratory Care REV IP Commercial	0.00			0.00	(2,967.20)
09.3160.1011	BHC Phys Ther REV IP MCR	(408,099.49)			(408,099.49)	(336,829.45)
09.3160.1012	BHC Phys Ther REV IP MCR MGD	(420,673.13)			(420,673.13)	(220,613.71)
09.3160.1021	BHC Phys Ther REV IP Medicaid	(13,148.08)			(13,148.08)	(3,667.79)
09.3160.1033	BHC Phys Ther REV IP Commercial	(37,475.54)			(37,475.54)	(102,740.88)
09.3160.1043	BHC Phys Ther REV IP Medicare Part B	(127,859.23)			(127,859.23)	(119,125.41)
09.3161.1011	BHC OT Hosp REV IP MCR	(357,589.79)			(357,589.79)	(320,383.21)
09.3161.1012	BHC OT Hosp REV IP MCR MGD	(500,534.64)			(500,534.64)	(253,149.25)
09.3161.1021	BHC OT Hosp REV IP Medicaid	(6,383.83)			(6,383.83)	(6,358.19)
09.3161.1033	BHC OT Hosp REV IP Commercial	(26,047.87)			(26,047.87)	(145,075.10)
09.3161.1041	OT Hosp REV IP Selfpay Via Hlth	0.00			0.00	0.00
09.3161.1043	BHC OT Hosp REV IP Medicare Part B	(131,142.05)			(131,142.05)	(100,013.76)
09.3166.1011	BHC Speech Ther REV IP MCR	(65,291.06)			(65,291.06)	(71,139.51)
09.3166.1012	BHC Speech Ther REV IP MCR MGD	(87,204.28)			(87,204.28)	(53,546.13)
09.3166.1021	BHC Speech Ther REV IP Medicaid	(931.59)			(931.59)	(267.34)
09.3166.1033	BHC Speech Ther REV IP Commercial	(9,550.67)			(9,550.67)	(36,563.93)
09.3166.1043	BHC Speech Ther REV IP Medicare Part B	(24,999.52)			(24,999.52)	(32,941.53)
09.3230.1011	BHC Pharmacy REV IP MCR	(211,628.67)			(211,628.67)	(224,206.76)
09.3230.1012	BHC Pharmacy REV IP MCR MGD	(187,127.07)			(187,127.07)	(128,540.68)
09.3230.1021	BHC Pharmacy REV IP Medicaid	(460.38)			(460.38)	(189.67)
09.3230.1033	BHC Pharmacy REV IP Commercial	0.00			0.00	(61,576.26)
09.3230.8000	BHC Pharmacy REV Influenza Vaccine Re	(784.05)			(784.05)	(3,654.78)
09.3230.8002	BHC Pharmacy REV Glucose Monitoring	0.00			0.00	(4,221.48)
09.3885.1011	BHC IM Room & Board IP MCR	(1,895,848.00)			(1,895,848.00)	(1,944,419.46)
09.3885.1012	BHC IM Room & Board IP MCR MGD	(1,659,393.51)			(1,659,393.51)	(928,304.00)
09.3885.1021	BHC IM Room & Board IP Medicaid	(12,760,847.49)			(12,760,847.49)	(12,909,939.10)
09.3885.1033	BHC IM Room & Board IP Commercial	(1,813,314.59)			(1,813,314.59)	(1,720,264.15)
09.3885.1050	BHC IM Room & Board IP Private Duty	0.00			0.00	0.00
09.4000.4127	BHC Other Op Revenue-Adm Other Operating Rev	(96,087.66)			(96,087.66)	0.00
09.4000.5500	BHC Other Op Revenue-Adm Purchase Discounts	(63.94)			(63.94)	(107.69)
09.4000.5602	BHC Other Op Revenue-Adm Int Inc-Misc	0.47			0.47	0.00
09.4000.5998	BHC Other Op Revenue-Adm Misc Non-Oper Rev	0.00			0.00	(37,163.21)
09.4000.5999	BHC Other Op Revenue-Adm Misc Income	(539.60)			(539.60)	(90.00)
09.4002.5511	BHC OOR-Admin Medical Record Fees	(169.55)			(169.55)	(310.55)
09.4027.5999	BHC OOR-HR Misc Income	(30.00)			(30.00)	(5.00)
09.4035.5002	BHC OOR-Food & Nutrition EE Meals (Cafe)	(4,046.00)			(4,046.00)	(4,927.88)
09.4035.5535	BHC OOR-Food & Nutrition Vend Machine	(770.71)			(770.71)	(896.41)
09.4035.5997	BHC OOR-Food & Nutrition Counseling CTR INC	(2,744.00)			(2,744.00)	(3,265.50)
09.4200.5600	BHC Other Non-Oper REV Investment Income	(28,599.00)			(28,599.00)	0.00
09.4200.5602	BHC Other Non-Oper REV Int Inc-Misc	(0.45)			(0.45)	(14,761.19)
09.4200.5603	BHC Other Non-Oper REV Int Inc-O/N Invest	0.00			0.00	34,419.09
09.4200.5621	BHC Other Non-Oper REV Unrealized G/L	(82,692.97)			(82,692.97)	(180,032.08)
09.4200.5999	BHC Other Non-Oper REV Misc Income	0.00			0.00	(657.05)
09.5003.1011	BHC Allow. Ancillary IP Medicare	1,108,022.41			1,108,022.41	973,773.20
09.5003.1012	BHC Allow. Ancillary IP Medicare Mgd	981,888.15			981,888.15	447,079.27
09.5003.1021	BHC Allow. Ancillary IP Medicaid	22,547.02			22,547.02	(19,658.38)
09.5003.1033	BHC Allow. Ancillary IP Cont Adj-Commerci	(11,529.68)			(11,529.68)	218,404.05
09.5003.1043	BHC Allow. Ancillary Medicare Part B	57,604.10			57,604.10	18,990.11
09.5120.1033	BHC X ray Allowance IP Cont Adj-Commerci	0.00			0.00	0.00
09.5140.1033	BHC Lab Allowance IP Cont Adj-Commerci	0.00			0.00	0.00
09.5154.1021	BHC Oxygen allowance IP Medicaid	0.00			0.00	24.50
09.5154.1033	BHC Oxygen allowance IP Cont Adj-Commerci	0.00			0.00	0.00
09.5230.1011	BHC Pharmacy allow IP Medicare	0.00			0.00	2,505.40
09.5230.1033	BHC Pharmacy allow IP Cont Adj-Commerci	0.00			0.00	0.00
09.5885.1011	BHC REV-Allow-IM IP Medicare	(551,468.30)			(551,468.30)	(325,733.93)

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09.5885.1012	BHC REV-Allow-IM IP Medicare Mgd	112,815.18			112,815.18	(8,350.21)
09.5885.1021	BHC REV-Allow-IM IP Medicaid	5,559,024.85			5,559,024.85	5,644,162.18
09.5885.1033	BHC REV-Allow-IM IP Cont Adj-Commerci	0.00			0.00	175,591.96
09.5886.1106	BHC Provider tax Provider Tax	813,285.52			813,285.52	706,176.53
09.6021.1350	BHC Recreation Therapists & Asst	76,341.29			76,341.29	69,419.70
09.6021.1985	BHC Recreation Overtime	51.63			51.63	0.00
09.6021.1992	BHC Recreation PTO Expense Accrual	6,765.73			6,765.73	3,735.68
09.6021.5008	BHC Recreation Activity Supp	9,059.64			9,059.64	8,626.19
09.6021.6631	BHC Recreation Comp software fees	3,900.00			3,900.00	3,600.00
09.6022.1000	BHC Nrsng Pool & Serv VP's/Directors/Mgrs	152,478.51			152,478.51	(0.01)
			RJE - 3	0.00		
09.6022.1050	BHC Nrsng Pool & Serv Supervisors/Coord	843,898.03		(696,127.34)	147,770.69	18,000.00
			RJE - 3	(696,127.34)		
09.6022.1200	BHC Nrsng Pool & Serv RN'S/LPN'S	1,256,165.97		(1,256,165.97)	0.00	0.00
			RJE - 3	(1,256,165.97)		
09.6022.1450	BHC Nrsng Pool & Serv PCA's/HHA'S/Aides	1,799,538.91			1,799,538.91	1,769,132.48
09.6022.1500	BHC Nrsng Pool & Serv Clerical	63,365.78			63,365.78	54,873.99
09.6022.1900	BHC Nrsng Pool & Serv DLD/WCLD	0.00			0.00	0.00
09.6022.1985	BHC Nrsng Pool & Serv Overtime	72,181.00			72,181.00	0.00
09.6022.1992	BHC Nrsng Pool & Serv PTO Expense Accrual	388,310.95			388,310.95	381,891.52
09.6022.3350	Nrsng Pool & Serv Consulting fees	0.00			0.00	0.00
09.6022.3541	Nrsng Pool & Serv Med A Transp Cost	0.00			0.00	0.00
09.6022.3542	BHC Nrsng Pool & Serv Med A Md Off vst-IM	10,137.27			10,137.27	4,243.96
09.6022.3543	BHC Nrsng Pool & Serv Med A labs-IM	33,127.16			33,127.16	50,950.71
09.6022.3546	BHC Nrsng Pool & Serv Med A Xrays-IM	46,284.72			46,284.72	36,889.62
09.6022.3547	BHC Nrsng Pool & Serv Lab fees-IM	0.00			0.00	0.00
09.6022.3548	BHC Nrsng Pool & Serv X-Ray Fees	0.00			0.00	0.00
09.6022.4010	Nrsng Pool & Serv MSS-Non Charge	0.00			0.00	0.00
09.6022.4080	BHC Nrsng Pool & Serv MSS-Bed Rental	150.00			150.00	0.00
09.6022.4081	BHC Nrsng Pool & Serv Special Matt Rent IM	14,189.18			14,189.18	11,193.63
09.6022.4082	BHC Nrsng Pool & Serv Wound Vacuum Supply	20,689.98			20,689.98	23,877.99
09.6022.4083	BHC Nrsng Pool & Serv Wound Vaccum rental	0.00			0.00	0.00
09.6022.4220	BHC Nrsng Pool & Serv MSS-IV Sets	0.00			0.00	0.00
09.6022.4230	BHC Nrsng Pool & Serv MSS-IV Solutions	0.00			0.00	0.00
09.6022.4799	BHC Nrsng Pool & Serv M&S-Supp Misc	0.00			0.00	0.00
09.6022.5320	BHC Nrsng Pool & Serv Nursing-Supplies	153,860.48			153,860.48	119,994.00
09.6022.5330	BHC Nrsng Pool & Serv Nutritional Supp	10,210.37			10,210.37	9,685.95
09.6022.6101	BHC Nrsng Pool & Serv Tube feeding	475.62			475.62	138.48
09.6160.3060	BHC Physical Therapy OT Fees	439,776.32			439,776.32	375,869.88
09.6160.3070	BHC Physical Therapy PT Fees	474,544.50			474,544.50	405,298.61
09.6160.3100	BHC Physical Therapy ST Fees	82,006.93			82,006.93	84,357.57
09.6160.3350	BHC Physical Therapy Consulting Fees	0.00			0.00	80.00
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	43,166.16			43,166.16	48,586.67
09.6160.3802	BHC Physical Therapy PT supplies IM	15,090.23			15,090.23	17,277.20
09.6160.3803	Physical Therapy Occup thpy supplies	0.00			0.00	0.00
09.6230.3350	BHC Pharmacy Consulting Fees	33,646.45			33,646.45	45,036.84
09.6230.4220	BHC Pharmacy MSS-IV Sets	5,214.21			5,214.21	15,688.99
09.6230.4230	BHC Pharmacy MSS-IV Solutions	22,670.66			22,670.66	19,397.82
09.6230.6501	BHC Pharmacy Drgs-med cabinet IM	59,199.58			59,199.58	39,842.18
09.6230.6502	BHC Pharmacy Drugs-medicare	187,755.77			187,755.77	232,976.88
09.6230.6503	BHC Pharmacy Drgs-nt cov by ST-IM	0.00			0.00	6,187.06
09.6230.6504	BHC Pharmacy Drgs-Managed care-IM	170,066.91			170,066.91	177,254.10
09.6600.1000	BHC Administration VP's/Directors/Mgrs	59,762.30			59,762.30	0.00
09.6600.1500	BHC Administration Clerical	120,249.19			120,249.19	157,801.96
09.6600.1985	BHC Administration Overtime	411.83			411.83	0.00
09.6600.1992	BHC Administration PTO Expense Accrual	19,571.93			19,571.93	16,418.23
09.6600.2550	BHC Administration WKMN Excess Recovery	0.00			0.00	55,000.00
09.6600.3200	BHC Administration Accounting Fees	1,750.00		8,821.00	10,571.00	43,338.00
			RJE - 2	8,821.00		
09.6600.3220	BHC Administration Auditing Fees	2,500.00			2,500.00	0.00
09.6600.3250	BHC Administration Billing Service Fees	361.60			361.60	14,292.92
			RJE - 2	0.00		
09.6600.3350	BHC Administration Consulting Fees	26,996.11		(19,565.60)	7,430.51	73,384.63
			RJE - 2	(8,821.00)		
			RJE - 4	0.00		
			RJE - 7	(10,744.60)		
09.6600.3530	BHC Administration Legal Fees	0.00			0.00	570.00
			RJE - 2	0.00		
09.6600.3550	BHC Administration Management Fees	327,543.56		(154,607.79)	172,935.77	218,296.87
			RJE - 3	(154,607.79)		
09.6600.5340	BHC Administration Office Supplies	6,561.99			6,561.99	7,005.20
09.6600.5350	Administration Other Supplies	0.00			0.00	0.00
09.6600.5440	BHC Administration Printed Forms	525.00			525.00	1,652.50
09.6600.5460	BHC Administration ProfJrnls/Periodic	0.00			0.00	151.00

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09.6600.5500	BHC Administration PT Nourishment	0.00			0.00	0.00
09.6600.5550	BHC Administration Subs,Books,Etc.	298.87			298.87	259.48
09.6600.7015	Administration Advertising Expense	0.00			0.00	0.00
09.6600.7120	BHC Administration Computer Software	46,969.66			46,969.66	57,182.85
09.6600.7145	BHC Administration Copy Machine Costs	15,152.52			15,152.52	17,131.99
09.6600.7205	Administration Employ Satisfaction	0.00			0.00	0.00
09.6600.7219	BHC Administration Bank Charges	22,695.01			22,695.01	23,861.40
09.6600.7305	BHC Administration Misc Expense	(1,188.65)			(1,188.65)	67,830.59
09.6600.7370	BHC Administration Postage	2,795.98			2,795.98	3,027.60
09.6600.7385	BHC Administration Promotion Expense	0.00			0.00	100.00
09.6600.7395	BHC Administration PT Satisf-OOPS fund	7,476.11			7,476.11	810.70
09.6600.7415	BHC Administration Recruitment Expenses	3,917.94			3,917.94	1,868.20
09.6600.7520	BHC Administration Survey Expense	142.38			142.38	2,950.00
09.6600.7600	BHC Administration Travel	0.00			0.00	0.00
09.6600.7605	BHC Administration Travel & Education	0.00			0.00	0.00
09.6600.7650	BHC Administration Member Dues & Fees	15,540.31		(2,380.00)	13,160.31	11,945.98
			RJE - 1	(1,680.00)		
			RJE - 8	(700.00)		
09.6600.7715	BHC Administration Telecomm-Cable	0.00			0.00	0.00
09.6600.7720	BHC Administration Telephone	33,526.65		(4,128.00)	29,398.65	4,485.96
			RJE - 9	(4,128.00)		
09.6600.7736	BHC Administration Patient Telecomm-Cable	19,204.67			19,204.67	16,450.89
09.6600.8000	BHC Administration Depr-Land Improv.	1,757.88			1,757.88	1,757.88
09.6600.8010	BHC Administration Depr-Buildings	290,246.20			290,246.20	290,246.17
09.6600.8011	BHC Administration BLDING IMP DEPR EXP	75,553.13			75,553.13	72,367.67
09.6600.8015	BHC Administration Depr-Computer Equipm	7,083.60			7,083.60	9,229.46
09.6600.8020	BHC Administration Depr-Fixed Equip.	5,383.01			5,383.01	5,722.55
09.6600.8030	BHC Administration Depr-MOVEABLE EQUIP	44,428.42			44,428.42	45,160.29
09.6600.8040	BHC Administration Depr & Amort-Misc	22,370.71			22,370.71	27,745.58
09.6600.8300	BHC Administration Bad Debt Expense	245,999.83		200,000.00	445,999.83	96,000.00
			RJE - 6	200,000.00		
09.6600.9005	BHC Administration Malpractice Ins	18,689.60			18,689.60	18,699.60
09.6600.9065	BHC Administration Umbrella & Property Policy	53,277.00			53,277.00	53,277.00
09.6600.9100	BHC Administration Interest Expense	104,816.52			104,816.52	110,859.48
09.6640.1100	BHC Human Resources Professional	44,739.43			44,739.43	50,141.65
09.6640.1992	BHC Human Resources PTO Expense Accrual	4,158.58			4,158.58	4,278.40
09.6643.1950	Employee Benefits Severance	0.00			0.00	0.00
09.6643.1955	BHC Employee Benefits TuitionReimbursement	5,543.00			5,543.00	0.00
09.6643.2020	BHC Employee Benefits Med Self Ins Stop Loss	43,041.04			43,041.04	46,856.99
09.6643.2030	BHC Employee Benefits Self Medical Insur	2,850.00			2,850.00	0.00
09.6643.2050	BHC Employee Benefits Bene Consltg Fees	382.50			382.50	1,018.00
09.6643.2110	BHC Employee Benefits Dental Insur	53,222.65			53,222.65	49,053.99
09.6643.2120	BHC Employee Benefits Dental-Proll Deduct	(12,438.16)			(12,438.16)	(12,072.51)
09.6643.2150	BHC Employee Benefits Employee Physicals	41,590.00			41,590.00	40,317.00
09.6643.2190	BHC Employee Benefits FICA	437,485.44			437,485.44	415,511.01
09.6643.2221	BHC Employee Benefits EE Satisfaction	6,457.22			6,457.22	2,264.18
09.6643.2240	BHC Employee Benefits Gr Life PR Deduct	(9,707.62)			(9,707.62)	(12,057.18)
09.6643.2270	BHC Employee Benefits Health Ins. Co-Pay	(275,448.97)			(275,448.97)	(251,069.38)
09.6643.2280	BHC Employee Benefits Hlth Ins-Vision	6,455.87			6,455.87	9,183.07
09.6643.2290	BHC Employee Benefits Hlth Ins-VisDeduct	(7,026.88)			(7,026.88)	(6,993.71)
09.6643.2301	BHC Employee Benefits HEALTH INS-ADMIN	37,366.46			37,366.46	21,906.97
09.6643.2305	BHC Employee Benefits Health Ins Expense	1,136,154.71			1,136,154.71	533,950.45
09.6643.2320	BHC Employee Benefits Life Insurance	26,713.41			26,713.41	27,898.76
09.6643.2340	BHC Employee Benefits LTD Insurance	15,916.86			15,916.86	15,828.06
09.6643.2365	BHC Employee Benefits Pension (403b) Match	24,150.16			24,150.16	(834.05)
09.6643.2410	BHC Employee Benefits Pension Defined Bene	176,112.00			176,112.00	183,572.00
09.6643.2470	BHC Employee Benefits St UnemplTax	31,204.52			31,204.52	54,482.16
09.6643.2510	BHC Employee Benefits Tuition Reimbursemnt	735.00			735.00	2,265.00
09.6643.2530	BHC Employee Benefits Wkrs Comp Ins	(52,381.66)			(52,381.66)	137,865.47
09.6643.7305	BHC Employee Benefits Misc Expense	1,256.00			1,256.00	0.00
09.6643.7415	BHC Employee Benefits Recruitment Expenses	1,764.15			1,764.15	3,038.23
09.6643.7605	BHC Employee Benefits Travel & Education	219.00		700.00	919.00	800.00
			RJE - 8	700.00		
09.6680.1050	BHC Food & Nutrition Supervisors/Coord	54,648.06			54,648.06	53,841.97
09.6680.1100	BHC Food & Nutrition Professional	32,556.15			32,556.15	33,865.81
09.6680.1600	BHC Food & Nutrition Service Workers	362,759.07			362,759.07	339,385.47
09.6680.1985	BHC Food & Nutrition Overtime	6,931.00			6,931.00	0.00
09.6680.1992	BHC Food & Nutrition PTO Expense Accrual	29,147.18			29,147.18	21,392.22
09.6680.2221	BHC Food & Nutrition EE Satisfaction	39.50			39.50	0.00
09.6680.5061	BHC Food & Nutrition Non-Charge Catering	1,269.85			1,269.85	1,732.75
09.6680.5150	BHC Food & Nutrition Dish,Glass & Silvwr	3,568.95			3,568.95	1,910.32
09.6680.5220	BHC Food & Nutrition Groceries	284,269.86			284,269.86	290,308.19
09.6680.5241	BHC Food & Nutrition-Supplies	16,956.97			16,956.97	18,592.19
09.6680.5340	BHC Food & Nutrition Office Supplies	86.32			86.32	0.00
09.6680.5499	BHC Food & Nutrition-CNCL CTR	59.58			59.58	0.00

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09.6680.5530	BHC Food & Nutrition Soaps Detergents Etc	7,677.90			7,677.90	3,744.29
09.6680.5580	BHC Food & Nutrition Uniforms & Gowns	330.63			330.63	180.64
09.6680.7210	BHC Food & Nutrition Minor Equipment	1,256.77			1,256.77	422.40
09.6680.7305	BHC Food & Nutrition Misc Expense	268.00			268.00	714.00
09.6690.1050	BHC Environmental Serv Supervisors/Coord	54,526.34			54,526.34	52,792.88
09.6690.1550	BHC Environmental Serv Trades Workers	28,136.00			28,136.00	32,598.72
09.6690.1600	BHC Environmental Serv Service Workers	224,349.14			224,349.14	216,646.41
09.6690.1985	BHC Environmental Serv Overtime	1,507.11			1,507.11	0.00
09.6690.1992	BHC Environmental Serv PTO Expense Accrual	33,526.51			33,526.51	34,444.76
09.6690.3450	BHC Environmental Serv Housekeeping	68,820.27			68,820.27	61,067.68
09.6691.1600	BHC Laundry Service Workers	48,959.09			48,959.09	52,710.20
09.6691.1985	BHC Laundry Overtime	112.16			112.16	0.00
09.6691.1992	BHC Laundry PTO Expense Accrual	6,423.04			6,423.04	5,512.62
09.6691.3760	BHC Laundry PurchServ-Laundry	153,148.62			153,148.62	135,755.13
09.6691.5260	BHC Laundry Linen	0.00			0.00	355.00
09.6691.5261	BHC Laundry Laundry supplies IM	0.00			0.00	534.38
09.6692.1000	BHC Operation Of Plant VP's/Directors/Mgrs	0.00			0.00	0.00
09.6692.1550	BHC Operation Of Plant Trades Workers	31,588.17			31,588.17	29,831.27
09.6692.1985	BHC Operation Of Plant Overtime	202.87			202.87	0.00
09.6692.1992	BHC Operation Of Plant PTO Expense Accrual	3,578.87			3,578.87	3,606.47
09.6692.3520	BHC Operation Of Plant Landscaping	7,191.01			7,191.01	4,753.19
09.6692.3521	BHC Operation Of Plant Snow Removal	20,538.00			20,538.00	19,869.50
09.6692.7060	BHC Operation Of Plant Bldg-Rep & Maint	0.00			0.00	1,808.37
09.6692.7215	BHC Operation Of Plant Equipmt-Rep & Maint	28,685.48			28,685.48	30,494.52
09.6692.7280	BHC Operation Of Plant Maint/Serv Contracts	36,393.03			36,393.03	24,562.92
09.6692.7282	BHC Operation Of Plant Maint supplies	12,303.65			12,303.65	15,686.70
09.6692.7290	BHC Operation Of Plant Equip Not Capitalizd	7,806.25			7,806.25	8,917.07
09.6692.7305	BHC Operation Of Plant Misc Expense	0.00			0.00	0.00
09.6692.7455	BHC Operation Of Plant Rental Of Equipment	6,438.96			6,438.96	9,038.05
09.6692.7600	BHC Operation Of Plant Travel	226.90			226.90	434.23
09.6692.7700	BHC Operation Of Plant Electricity	128,891.02			128,891.02	121,497.49
09.6692.7705	Operation Of Plant Fuel Oil	0.00			0.00	0.00
09.6692.7750	BHC Operation Of Plant Utilities-Gas	19,365.31			19,365.31	34,323.20
09.6692.7755	BHC Operation Of Plant Water	6,807.43			6,807.43	22,259.49
09.6692.7760	BHC Operation Of Plant Trash/Recycling Exp	14,199.40			14,199.40	18,103.50
09.6692.7770	BHC Operation Of Plant Sewage	8,154.40			8,154.40	22,673.62
09.6692.7800	BHC Operation Of Plant Real Estate Taxes	79,948.95			79,948.95	97,086.59
09.6692.7801	BHC Operation Of Plant Personal prop tax	9,326.04			9,326.04	17,782.08
09.6766.1000	BHC Social Services VP's/Directors/Mgrs	52,614.91			52,614.91	54,103.01
09.6766.1100	BHC Social Services Professional	54,153.48			54,153.48	52,679.96
09.6766.1250	BHC Social Services Social Workers	44,137.90			44,137.90	44,116.40
09.6766.1985	BHC Social Services Overtime	123.68			123.68	0.00
09.6766.1992	BHC Social Services PTO Expense Accrual	18,191.36			18,191.36	15,968.18
09.7777.7777	BHC Closing Clearing	1,057,237.80		(200,000.00)	857,237.80	961,383.32
				(200,000.00)		
Marcum 101	Licenses	0.00	RJE - 6	1,680.00	1,680.00	570.00
			RJE - 1	1,680.00		
Marcum 102	Leased Equipment	0.00			0.00	0.00
Marcum 103	Cable Television	0.00			0.00	29,401.00
Marcum 104	Cell Phone	0.00		353.00	353.00	367.00
			RJE - 9	353.00		
Marcum 105	Medicare Online Billing	0.00		1,665.00	1,665.00	0.00
			RJE - 9	1,665.00		
Marcum 106	Internet	0.00			0.00	0.00
Marcum 107	Dentist	0.00		10,744.60	10,744.60	13,900.00
			RJE - 7	10,744.60		
Marcum 108	Eye Exam (Patient Specific)	0.00			0.00	0.00
Marcum 109	Kitchen Supplies - Utensils, napkins, etc.	0.00			0.00	0.00
Marcum 110	Employee Party	0.00			0.00	0.00
Marcum 111	Gift Cards for Nurses' Week (Allowable)	0.00			0.00	0.00
Marcum 112	DON/ADON Salaries	0.00			0.00	160,777.15
			RJE - 3	0.00		
Marcum 113	RN - Direct Care Salaries	0.00		534,173.34	534,173.34	655,244.97
			RJE - 3	534,173.34		
Marcum 114	RN - Administrative Salaries	0.00		484,728.45	484,728.45	379,678.26
			RJE - 3	484,728.45		
Marcum 115	LPN - Direct Care Salaries	0.00		721,992.63	721,992.63	607,333.08
			RJE - 3	721,992.63		
Marcum 116	Aides and Attendants Salaries	0.00			0.00	0.00
Marcum 117	Administrator - Salary	0.00		154,607.79	154,607.79	140,301.35
			RJE - 3	154,607.79		
Marcum 118	RN Administrative Purchased Service	0.00			0.00	2,500.00
			RJE - 4	0.00		
Marcum 119	Marketing & Public Relations Mgr Salaries	0.00			0.00	0.00
Marcum 120	Mgr Community Relations Salaries	0.00			0.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Marcum 121	Evercare R&B	0.00			0.00	0.00
Marcum 122	Medicaid Settlement	0.00			0.00	0.00
Marcum 123	Computer Maintenance Fee	0.00			0.00	0.00
Marcum 124	Admissions Salary	0.00			0.00	0.00
Marcum 125	Rehab Coordinator Salary	0.00		38,733.35	38,733.35	38,277.17
			RJE - 3	81,334.35		
			RJE - 5	(42,601.00)		
Marcum 126	Infection Control Salary	0.00		66,237.54	66,237.54	25,463.39
			RJE - 3	66,237.54		
Marcum 127	Resident Care Coordinator Salary	0.00		63,827.00	63,827.00	212,656.45
			RJE - 3	63,827.00		
Marcum 128	ST Director Allocation	0.00		6,695.00	6,695.00	7,965.00
			RJE - 5	6,695.00		
Marcum 129	OT Director Allocation	0.00		35,906.00	35,906.00	35,492.00
			RJE - 5	35,906.00		
Marcum 130	Data Network Service	0.00		2,110.00	2,110.00	1,913.36
			RJE - 1	0.00		
			RJE - 9	2,110.00		
Marcum Depr	NBV Difference	0.00			0.00	0.00
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: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Group : [10-A] Salaries and Wages						
Subgroup : [2] Administrators						
Marcum 117	Administrator - Salary	0.00	RJE - 3	154,607.79	154,607.79	140,301.35
				154,607.79		
Subtotal [2] Administrators		0.00		154,607.79	154,607.79	140,301.35
Subgroup : [4] Other Administrative Salaries						
09.6600.1000	BHC Administration VP's/Directors/Mgrs	59,762.30		0.00	59,762.30	0.00
09.6600.1500	BHC Administration Clerical	120,249.19		0.00	120,249.19	157,801.96
09.6600.1985	BHC Administration Overtime	411.83		0.00	411.83	0.00
09.6600.1992	BHC Administration PTO Expense Accrual	19,571.93		0.00	19,571.93	16,418.23
09.6640.1100	BHC Human Resources Professional	44,739.43		0.00	44,739.43	50,141.65
09.6640.1992	BHC Human Resources PTO Expense Accrual	4,158.58		0.00	4,158.58	4,278.40
Subtotal [4] Other Administrative Salaries		248,893.26		0.00	248,893.26	228,640.24
Subgroup : [5A] Head Dietitian						
09.6680.1100	BHC Food & Nutrition Professional	32,556.15		0.00	32,556.15	33,865.81
Subtotal [5A] Head Dietitian		32,556.15		0.00	32,556.15	33,865.81
Subgroup : [5B] Food Service Supervisor						
09.6680.1050	BHC Food & Nutrition Supervisors/Coord	54,648.06		0.00	54,648.06	53,841.97
Subtotal [5B] Food Service Supervisor		54,648.06		0.00	54,648.06	53,841.97
Subgroup : [5C] Dietary Workers						
09.6680.1600	BHC Food & Nutrition Service Workers	362,759.07		0.00	362,759.07	339,385.47
09.6680.1985	BHC Food & Nutrition Overtime	6,931.00		0.00	6,931.00	0.00
09.6680.1992	BHC Food & Nutrition PTO Expense Accrual	29,147.18		0.00	29,147.18	21,392.22
Subtotal [5C] Dietary Workers		398,837.25		0.00	398,837.25	360,777.69
Subgroup : [6B] Other Housekeeping Workers						
09.6690.1050	BHC Environmental Serv Supervisors/Coord	54,526.34		0.00	54,526.34	52,792.88
09.6690.1550	BHC Environmental Serv Trades Workers	28,136.00		0.00	28,136.00	32,598.72
09.6690.1600	BHC Environmental Serv Service Workers	224,349.14		0.00	224,349.14	216,646.41
09.6690.1985	BHC Environmental Serv Overtime	1,507.11		0.00	1,507.11	0.00
09.6690.1992	BHC Environmental Serv PTO Expense Accrual	33,526.51		0.00	33,526.51	34,444.76
Subtotal [6B] Other Housekeeping Workers		342,045.10		0.00	342,045.10	336,482.77
Subgroup : [7B] Other Maintenance Workers						
09.6692.1550	BHC Operation Of Plant Trades Workers	31,588.17		0.00	31,588.17	29,831.27
09.6692.1985	BHC Operation Of Plant Overtime	202.87		0.00	202.87	0.00
09.6692.1992	BHC Operation Of Plant PTO Expense Accrual	3,578.87		0.00	3,578.87	3,606.47
Subtotal [7B] Other Maintenance Workers		35,369.91		0.00	35,369.91	33,437.74
Subgroup : [8B] Other Laundry Workers						
09.6691.1600	BHC Laundry Service Workers	48,959.09		0.00	48,959.09	52,710.20
09.6691.1985	BHC Laundry Overtime	112.16		0.00	112.16	0.00
09.6691.1992	BHC Laundry PTO Expense Accrual	6,423.04		0.00	6,423.04	5,512.62
Subtotal [8B] Other Laundry Workers		55,494.29		0.00	55,494.29	58,222.82
Subgroup : [12A] Director of Nurses/Assistant Director						
09.6022.1000	BHC Nrsng Pool & Serv VP's/Directors/Mgrs	152,478.51		0.00	152,478.51	(0.01)
Marcum 112	DON/ADON Salaries	0.00	RJE - 3	(0.00)	0.00	160,777.15
			RJE - 3	(0.00)		
Subtotal [12A] Director of Nurses/Assistant Director		152,478.51		0.00	152,478.51	160,777.14
Subgroup : [12B1] RNs - Direct Care						
09.6022.1050	BHC Nrsng Pool & Serv Supervisors/Coord	843,898.03		(696,127.34)	147,770.69	18,000.00
			RJE - 3	(696,127.34)		
09.6022.1200	BHC Nrsng Pool & Serv RN'S/LPN'S	1,256,165.97		(1,256,165.97)	0.00	0.00
			RJE - 3	(1,256,165.97)		
09.6022.1985	BHC Nrsng Pool & Serv Overtime	72,181.00		0.00	72,181.00	0.00
09.6022.1992	BHC Nrsng Pool & Serv PTO Expense Accrual	388,310.95		0.00	388,310.95	381,891.52
Marcum 113	RN - Direct Care Salaries	0.00		534,173.34	534,173.34	655,244.97
			RJE - 3	534,173.34		
Subtotal [12B1] RNs - Direct Care		2,560,555.95		(1,418,119.97)	1,142,435.98	1,055,136.49
Subgroup : [12B2] RNs - Administrative						
09.6022.1500	BHC Nrsng Pool & Serv Clerical	63,365.78		0.00	63,365.78	54,873.99
Marcum 114	RN - Administrative Salaries	0.00		484,728.45	484,728.45	379,678.26
			RJE - 3	484,728.45		
Marcum 126	Infection Control Salary	0.00		66,237.54	66,237.54	25,463.39
			RJE - 3	66,237.54		
Marcum 127	Resident Care Coordinator Salary	0.00		63,827.00	63,827.00	212,656.45
			RJE - 3	63,827.00		
Subtotal [12B2] RNs - Administrative		63,365.78		614,792.99	678,158.77	672,672.09
Subgroup : [12C1] LPNs - Direct Care						
Marcum 115	LPN - Direct Care Salaries	0.00		721,992.63	721,992.63	607,333.08
			RJE - 3	721,992.63		
Subtotal [12C1] LPNs - Direct Care		0.00		721,992.63	721,992.63	607,333.08
Subgroup : [12D] Aides and Attendants						
09.6022.1450	BHC Nrsng Pool & Serv PCA's/HHA'S/Aides	1,799,538.91		0.00	1,799,538.91	1,769,132.48
Subtotal [12D] Aides and Attendants		1,799,538.91		0.00	1,799,538.91	1,769,132.48
Subgroup : [12E] Physical Therapists						
Marcum 125	Rehab Coordinator Salary	0.00		38,733.35	38,733.35	38,277.17
			RJE - 3	81,334.35		

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subtotal [12E] Physical Therapists		0.00	RJE - 5	(42,601.00) 38,733.35	38,733.35	38,277.17
Subgroup : [12F] Speech Therapists						
Marcum 128 ST Director Allocation		0.00		6,695.00	6,695.00	7,965.00
Subtotal [12F] Speech Therapists		0.00	RJE - 5	6,695.00 6,695.00	6,695.00	7,965.00
Subgroup : [12G] Occupational Therapists						
Marcum 129 OT Director Allocation		0.00		35,906.00	35,906.00	35,492.00
Subtotal [12G] Occupational Therapists		0.00	RJE - 5	35,906.00 35,906.00	35,906.00	35,492.00
Subgroup : [12H] Recreation Workers						
09.6021.1350 BHC Recreation Therapists & Asst		76,341.29		0.00	76,341.29	69,419.70
09.6021.1985 BHC Recreation Overtime		51.63		0.00	51.63	0.00
09.6021.1992 BHC Recreation PTO Expense Accrual		6,765.73		0.00	6,765.73	3,735.68
Subtotal [12H] Recreation Workers		83,158.65		0.00	83,158.65	73,155.38
Subgroup : [12M] Social Workers/Case Management						
09.6766.1000 BHC Social Services VP's/Directors/Mgrs		52,614.91		0.00	52,614.91	54,103.01
09.6766.1250 BHC Social Services Social Workers		44,137.90		0.00	44,137.90	44,116.40
09.6766.1985 BHC Social Services Overtime		123.68		0.00	123.68	0.00
09.6766.1992 BHC Social Services PTO Expense Accrual		18,191.36		0.00	18,191.36	15,968.18
Subtotal [12M] Social Workers/Case Management		115,067.85		0.00	115,067.85	114,187.59
Subgroup : [12N] Marketing						
09.6766.1100 BHC Social Services Professional		54,153.48		0.00	54,153.48	52,679.96
Subtotal [12N] Marketing		54,153.48		0.00	54,153.48	52,679.96
Total [10-A] Salaries and Wages		5,996,163.15		154,607.79	6,150,770.94	5,832,378.77
Group : [13-B] Professional Fees						
Subgroup : [2] Dentist						
Marcum 107 Dentist		0.00		10,744.60	10,744.60	13,900.00
Subtotal [2] Dentist		0.00	RJE - 7	10,744.60 10,744.60	10,744.60	13,900.00
Subgroup : [3] Pharmacist						
09.6230.3350 BHC Pharmacy Consulting Fees		33,646.45		0.00	33,646.45	45,036.84
Subtotal [3] Pharmacist		33,646.45		0.00	33,646.45	45,036.84
Subgroup : [5A] PT - Resident Care						
09.6160.3070 BHC Physical Therapy PT Fees		474,544.50		0.00	474,544.50	405,298.61
09.6160.3350 BHC Physical Therapy Consulting Fees		0.00		0.00	0.00	80.00
Subtotal [5A] PT - Resident Care		474,544.50		0.00	474,544.50	405,378.61
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		82,006.93		0.00	82,006.93	84,357.57
Subtotal [9A] ST - Resident Care		82,006.93		0.00	82,006.93	84,357.57
Subgroup : [10A] OT - Resident Care						
09.6160.3060 BHC Physical Therapy OT Fees		439,776.32		0.00	439,776.32	375,869.88
Subtotal [10A] OT - Resident Care		439,776.32		0.00	439,776.32	375,869.88
Subgroup : [11A2] RN's - Administrative						
Marcum 118 RN Administrative Purchased Service		0.00		0.00	0.00	2,500.00
Subtotal [11A2] RN's - Administrative		0.00	RJE - 4	(0.00) 0.00	0.00	2,500.00
Total [13-B] Professional Fees		1,047,974.20		10,744.60	1,058,718.80	945,042.90
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
09.6600.2550 BHC Administration WKMN Excess Recovery		0.00		0.00	0.00	55,000.00
09.6643.2530 BHC Employee Benefits Wkrs Comp Ins		(52,381.66)		0.00	(52,381.66)	137,865.47
Subtotal [1A1] Workmen's Compensation		(52,381.66)		0.00	(52,381.66)	192,865.47
Subgroup : [1A2] Disability Insurance						
09.6643.2340 BHC Employee Benefits LTD Insurance		15,916.86		0.00	15,916.86	15,828.06
Subtotal [1A2] Disability Insurance		15,916.86		0.00	15,916.86	15,828.06
Subgroup : [1A3] Unemployment Insurance						
09.6643.2470 BHC Employee Benefits St UnemplTax		31,204.52		0.00	31,204.52	54,482.16
Subtotal [1A3] Unemployment Insurance		31,204.52		0.00	31,204.52	54,482.16
Subgroup : [1A4] Social Security (FICA)						
09.6643.2190 BHC Employee Benefits FICA		437,485.44		0.00	437,485.44	415,511.01
Subtotal [1A4] Social Security (FICA)		437,485.44		0.00	437,485.44	415,511.01
Subgroup : [1A5] Health Insurance						
09.6643.2020 BHC Employee Benefits Med Self Ins Stop Loss		43,041.04		0.00	43,041.04	46,856.99
09.6643.2030 BHC Employee Benefits Self Medical Insur		2,850.00		0.00	2,850.00	0.00
09.6643.2050 BHC Employee Benefits Bene Consltg Fees		382.50		0.00	382.50	1,018.00
09.6643.2110 BHC Employee Benefits Dental Insur		53,222.65		0.00	53,222.65	49,053.99
09.6643.2120 BHC Employee Benefits Dental-Proll Deduct		(12,438.16)		0.00	(12,438.16)	(12,072.51)
09.6643.2270 BHC Employee Benefits Health Ins. Co-Pay		(275,448.97)		0.00	(275,448.97)	(251,069.38)
09.6643.2280 BHC Employee Benefits Hlth Ins-Vision		6,455.87		0.00	6,455.87	9,183.07

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
09.6643.2290	BHC Employee Benefits Hlth Ins-VisDeduct	(7,026.88)		0.00	(7,026.88)	(6,993.71)
09.6643.2301	BHC Employee Benefits HEALTH INS-ADMIN	37,366.46		0.00	37,366.46	21,906.97
09.6643.2305	BHC Employee Benefits Health Ins Expense	1,136,154.71		0.00	1,136,154.71	533,950.45
Subtotal [1A5] Health Insurance		984,559.22		0.00	984,559.22	391,833.87
Subgroup : [1A6] Life Insurance						
09.6643.2240	BHC Employee Benefits Gr Life PR Deduct	(9,707.62)		0.00	(9,707.62)	(12,057.18)
09.6643.2320	BHC Employee Benefits Life Insurance	26,713.41		0.00	26,713.41	27,898.76
Subtotal [1A6] Life Insurance		17,005.79		0.00	17,005.79	15,841.58
Subgroup : [1A7] Pensions						
09.6643.2365	BHC Employee Benefits Pension (403b) Match	24,150.16		0.00	24,150.16	(834.05)
09.6643.2410	BHC Employee Benefits Pension Defined Bene	176,112.00		0.00	176,112.00	183,572.00
Subtotal [1A7] Pensions		200,262.16		0.00	200,262.16	182,737.95
Subgroup : [1A9] Other						
09.6643.1955	BHC Employee Benefits TuitionReimbursement	5,543.00		0.00	5,543.00	0.00
09.6643.2150	BHC Employee Benefits Employee Physicals	41,590.00		0.00	41,590.00	40,317.00
09.6643.2221	BHC Employee Benefits EE Satisfaction	6,457.22		0.00	6,457.22	2,264.18
09.6643.2510	BHC Employee Benefits Tuition Reimbursemnt	735.00		0.00	735.00	2,265.00
09.6643.7305	BHC Employee Benefits Misc Expense	1,256.00		0.00	1,256.00	0.00
09.6643.7415	BHC Employee Benefits Recruitment Expenses	1,764.15		0.00	1,764.15	3,038.23
09.6680.2221	BHC Food & Nutrition EE Satisfaction	39.50		0.00	39.50	0.00
Subtotal [1A9] Other		57,384.87		0.00	57,384.87	47,884.41
Subgroup : [1C] Bad Debts						
09.6600.8300	BHC Administration Bad Debt Expense	245,999.83		200,000.00	445,999.83	96,000.00
Subtotal [1C] Bad Debts		245,999.83	RJE - 6	200,000.00	445,999.83	96,000.00
Subgroup : [1D] Accounting and Auditing						
09.6600.3200	BHC Administration Accounting Fees	1,750.00		8,821.00	10,571.00	43,338.00
09.6600.3220	BHC Administration Auditing Fees	2,500.00		8,821.00	2,500.00	0.00
Subtotal [1D] Accounting and Auditing		4,250.00	RJE - 2	8,821.00	13,071.00	43,338.00
Subgroup : [1E] Legal						
09.6600.3530	BHC Administration Legal Fees	0.00		0.00	0.00	570.00
Subtotal [1E] Legal		0.00	RJE - 2	(0.00)	0.00	570.00
Subgroup : [1G] Office Supplies						
09.6600.5340	BHC Administration Office Supplies	6,561.99		0.00	6,561.99	7,005.20
09.6600.5440	BHC Administration Printed Forms	525.00		0.00	525.00	1,652.50
Subtotal [1G] Office Supplies		7,086.99		0.00	7,086.99	8,657.70
Subgroup : [1H1] Telephone and Telegraph						
09.6600.7720	BHC Administration Telephone	33,526.65		(4,128.00)	29,398.65	4,485.96
Subtotal [1H1] Telephone and Telegraph		33,526.65	RJE - 9	(4,128.00)	29,398.65	4,485.96
Subgroup : [1H2] Cellular Phones and Beepers						
Marcum 104	Cell Phone	0.00		353.00	353.00	367.00
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 9	353.00	353.00	367.00
Subgroup : [1K3] Resident Day User Fee						
09.5886.1106	BHC Provider tax Provider Tax	813,285.52		0.00	813,285.52	706,176.53
Subtotal [1K3] Resident Day User Fee		813,285.52		0.00	813,285.52	706,176.53
Total [15] Expenditures Other than Salaries		2,795,586.19		205,046.00	3,000,632.19	2,176,579.70
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [4] Employee Travel						
09.6692.7600	BHC Operation Of Plant Travel	226.90		0.00	226.90	434.23
Subtotal [4] Employee Travel		226.90		0.00	226.90	434.23
Subgroup : [5] Education Expense						
09.6643.7605	BHC Employee Benefits Travel & Education	219.00		700.00	919.00	800.00
Subtotal [5] Education Expense		219.00	RJE - 8	700.00	919.00	800.00
Subgroup : [M1] Advertising Help Wanted						
09.6600.7415	BHC Administration Recruitment Expenses	3,917.94		0.00	3,917.94	1,868.20
Subtotal [M1] Advertising Help Wanted		3,917.94		0.00	3,917.94	1,868.20
Subgroup : [M3] Advertising Other						
09.6600.7385	BHC Administration Promotion Expense	0.00		0.00	0.00	100.00
Subtotal [M3] Advertising Other		0.00		0.00	0.00	100.00
Subgroup : [M7] Postage						
09.6600.7370	BHC Administration Postage	2,795.98		0.00	2,795.98	3,027.60
Subtotal [M7] Postage		2,795.98		0.00	2,795.98	3,027.60
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
09.6600.7650	BHC Administration Member Dues & Fees	15,540.31		(2,380.00)	13,160.31	11,945.98
Subtotal [M8] Dues and Membership Fees to Professional Associations		15,540.31	RJE - 1 RJE - 8	(1,680.00) (700.00)	13,160.31	11,945.98
Subgroup : [M11] Services Provided by Contract						

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
09.6600.3250	BHC Administration Billing Service Fees	361.60		0.00	361.60	14,292.92
09.6600.3350	BHC Administration Consulting Fees	26,996.11	RJE - 2	(0.00)		
			RJE - 2	(8,821.00)	7,430.51	73,384.63
			RJE - 4	(0.00)		
			RJE - 7	(10,744.60)		
09.6600.7120	BHC Administration Computer Software	46,969.66		0.00	46,969.66	57,182.85
Subtotal [M11] Services Provided by Contract		74,327.37		(19,565.60)	54,761.77	144,860.40
Subgroup : [M12] Administrative Management Services						
09.6600.3550	BHC Administration Management Fees	327,543.56	RJE - 3	(154,607.79)	172,935.77	218,296.87
				(154,607.79)		
Subtotal [M12] Administrative Management Services		327,543.56		(154,607.79)	172,935.77	218,296.87
Subgroup : [M13] Other						
09.6600.5460	BHC Administration Prof/Jrmls/Periodic	0.00		0.00	0.00	151.00
09.6600.5550	BHC Administration Subs,Books,Etc.	298.87		0.00	298.87	259.48
09.6600.7219	BHC Administration Bank Charges	22,695.01		0.00	22,695.01	23,861.40
09.6600.7305	BHC Administration Misc Expense	(1,188.65)		0.00	(1,188.65)	67,830.59
09.6600.7395	BHC Administration PT Satisf-OOPS fund	7,476.11		0.00	7,476.11	810.70
09.6600.7520	BHC Administration Survey Expense	142.38		0.00	142.38	2,950.00
Marcum 101	Licenses	0.00		1,680.00	1,680.00	570.00
			RJE - 1	1,680.00		
Marcum 105	Medicare Online Billing	0.00		1,665.00	1,665.00	0.00
			RJE - 9	1,665.00		
Marcum 130	Data Network Service	0.00		2,110.00	2,110.00	1,913.36
			RJE - 1	(0.00)		
			RJE - 9	2,110.00		
Subtotal [M13] Other		29,423.72		5,455.00	34,878.72	98,346.53
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		453,994.78		(170,398.39)	283,596.39	479,679.81
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
09.6680.5220	BHC Food & Nutrition Groceries	284,269.86		0.00	284,269.86	290,308.19
Subtotal [2A1] Raw Food		284,269.86		0.00	284,269.86	290,308.19
Subgroup : [2A2] Non-Food Supplies						
09.6680.5061	BHC Food & Nutrition Non-Charge Catering	1,269.85		0.00	1,269.85	1,732.75
09.6680.5150	BHC Food & Nutrition Dish,Glass & Silvrwr	3,568.95		0.00	3,568.95	1,910.32
09.6680.5241	BHC Food & Nutrition-Supplies	16,956.97		0.00	16,956.97	18,592.19
09.6680.5340	BHC Food & Nutrition Office Supplies	86.32		0.00	86.32	0.00
09.6680.5499	BHC Food & Nutrition-CNCL CTR	59.58		0.00	59.58	0.00
09.6680.5530	BHC Food & Nutrition Soaps Detergents Etc	7,677.90		0.00	7,677.90	3,744.29
09.6680.5580	BHC Food & Nutrition Uniforms & Gowns	330.63		0.00	330.63	180.64
09.6680.7210	BHC Food & Nutrition Minor Equipment	1,256.77		0.00	1,256.77	422.40
Subtotal [2A2] Non-Food Supplies		31,206.97		0.00	31,206.97	26,582.59
Subgroup : [2C] Other						
09.6680.7305	BHC Food & Nutrition Misc Expense	268.00		0.00	268.00	714.00
Subtotal [2C] Other		268.00		0.00	268.00	714.00
Total [18] Dietary Basis for Allocation of Costs		315,744.83		0.00	315,744.83	317,604.78
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A1] Bed Linens, etc...washed, ironed..						
09.6691.5260	BHC Laundry Linen	0.00		0.00	0.00	355.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		0.00		0.00	0.00	355.00
Subgroup : [3B] Purchased Services						
09.6691.3760	BHC Laundry PurchServ-Laundry	153,148.62		0.00	153,148.62	135,755.13
Subtotal [3B] Purchased Services		153,148.62		0.00	153,148.62	135,755.13
Subgroup : [3C] Other						
09.6691.5261	BHC Laundry Laundry supplies IM	0.00		0.00	0.00	534.38
Subtotal [3C] Other		0.00		0.00	0.00	534.38
Total [19] Laundry-Basis for Allocation of Costs		153,148.62		0.00	153,148.62	136,644.51
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4A1] In-House Care Supplies						
09.6690.3450	BHC Environmental Serv Housekeeping	68,820.27		0.00	68,820.27	61,067.68
Subtotal [4A1] In-House Care Supplies		68,820.27		0.00	68,820.27	61,067.68
Subgroup : [5A2] Purchased from						
09.6230.6502	BHC Pharmacy Drugs-medicare	187,755.77		0.00	187,755.77	232,976.88
09.6230.6503	BHC Pharmacy Drgs-nt cov by ST-IM	0.00		0.00	0.00	6,187.06
09.6230.6504	BHC Pharmacy Drgs-Managed care-IM	170,066.91		0.00	170,066.91	177,254.10
Subtotal [5A2] Purchased from		357,822.68		0.00	357,822.68	416,418.04
Subgroup : [5B] Medicine Cabinet Drugs						
09.6230.6501	BHC Pharmacy Drgs-med cabinet IM	59,199.58		0.00	59,199.58	39,842.18
Subtotal [5B] Medicine Cabinet Drugs		59,199.58		0.00	59,199.58	39,842.18
Subgroup : [5E2] Oxygen - Other						
09.6160.3801	BHC Physical Therapy Oxy thpy supplies	43,166.16		0.00	43,166.16	48,586.67
Subtotal [5E2] Oxygen - Other		43,166.16		0.00	43,166.16	48,586.67
Subgroup : [5F] X-Rays and related radiological						
09.6022.3546	BHC Nrsng Pool & Serv Med A Xrays-IM	46,284.72		0.00	46,284.72	36,889.62
Subtotal [5F] X-Rays and related radiological		46,284.72		0.00	46,284.72	36,889.62
Subgroup : [5H] Laboratory						

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
09.6022.3543	BHC Nrsng Pool & Serv Med A labs-IM	33,127.16		0.00	33,127.16	50,950.71
Subtotal [5H] Laboratory		33,127.16		0.00	33,127.16	50,950.71
Subgroup : [5I] Recreation						
09.6021.5008	BHC Recreation Activity Supp	9,059.64		0.00	9,059.64	8,626.19
09.6021.6631	BHC Recreation Comp software fees	3,900.00		0.00	3,900.00	3,600.00
09.6600.7736	BHC Administration Patient Telecomm-Cable	19,204.67		0.00	19,204.67	16,450.89
Marcum 103	Cable Television	0.00		0.00	0.00	29,401.00
Subtotal [5I] Recreation		32,164.31		0.00	32,164.31	58,078.08
Subgroup : [5L] Other						
09.6022.3542	BHC Nrsng Pool & Serv Med A Md Off vst-IM	10,137.27		0.00	10,137.27	4,243.96
09.6022.4080	BHC Nrsng Pool & Serv MSS-Bed Rental	150.00		0.00	150.00	0.00
09.6022.4081	BHC Nrsng Pool & Serv Special Matt Rent IM	14,189.18		0.00	14,189.18	11,193.63
09.6022.4082	BHC Nrsng Pool & Serv Wound Vacuum Supply	20,689.98		0.00	20,689.98	23,877.99
09.6022.5320	BHC Nrsng Pool & Serv Nursing-Supplies	153,860.48		0.00	153,860.48	119,994.00
09.6022.5330	BHC Nrsng Pool & Serv Nutritional Supp	10,210.37		0.00	10,210.37	9,685.95
09.6022.6101	BHC Nrsng Pool & Serv Tube feeding	475.62		0.00	475.62	138.48
09.6160.3802	BHC Physical Therapy PT supplies IM	15,090.23		0.00	15,090.23	17,277.20
09.6230.4220	BHC Pharmacy MSS-IV Sets	5,214.21		0.00	5,214.21	15,688.99
09.6230.4230	BHC Pharmacy MSS-IV Solutions	22,670.66		0.00	22,670.66	19,397.82
Subtotal [5L] Other		252,688.00		0.00	252,688.00	221,498.02
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		893,272.88		0.00	893,272.88	933,331.00
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
09.6692.7060	BHC Operation Of Plant Bldg-Rep & Maint	0.00		0.00	0.00	1,808.37
09.6692.7215	BHC Operation Of Plant Equipmt-Rep & Maint	28,685.48		0.00	28,685.48	30,494.52
09.6692.7282	BHC Operation Of Plant Maint supplies	12,303.65		0.00	12,303.65	15,686.70
Subtotal [6A] Repairs and Maintenance		40,989.13		0.00	40,989.13	47,989.59
Subgroup : [6B] Heat						
09.6692.7750	BHC Operation Of Plant Utilities-Gas	19,365.31		0.00	19,365.31	34,323.20
Subtotal [6B] Heat		19,365.31		0.00	19,365.31	34,323.20
Subgroup : [6C] Light & Power						
09.6692.7700	BHC Operation Of Plant Electricity	128,891.02		0.00	128,891.02	121,497.49
Subtotal [6C] Light & Power		128,891.02		0.00	128,891.02	121,497.49
Subgroup : [6D] Water						
09.6692.7755	BHC Operation Of Plant Water	6,807.43		0.00	6,807.43	22,259.49
Subtotal [6D] Water		6,807.43		0.00	6,807.43	22,259.49
Subgroup : [6E] Equipment Lease						
09.6600.7145	BHC Administration Copy Machine Costs	15,152.52		0.00	15,152.52	17,131.99
Subtotal [6E] Equipment Lease		15,152.52		0.00	15,152.52	17,131.99
Subgroup : [6F] Other						
09.6692.3520	BHC Operation Of Plant Landscaping	7,191.01		0.00	7,191.01	4,753.19
09.6692.3521	BHC Operation Of Plant Snow Removal	20,538.00		0.00	20,538.00	19,869.50
09.6692.7280	BHC Operation Of Plant Maint/Serv Contracts	36,393.03		0.00	36,393.03	24,562.92
09.6692.7290	BHC Operation Of Plant Equip Not Capitalizd	7,806.25		0.00	7,806.25	8,917.07
09.6692.7455	BHC Operation Of Plant Rental Of Equipment	6,438.96		0.00	6,438.96	9,038.05
09.6692.7760	BHC Operation Of Plant Trash/Recycling Exp	14,199.40		0.00	14,199.40	18,103.50
09.6692.7770	BHC Operation Of Plant Sewage	8,154.40		0.00	8,154.40	22,673.62
Subtotal [6F] Other		100,721.05		0.00	100,721.05	107,917.85
Subgroup : [7A] Land Improvements						
09.6600.8000	BHC Administration Depr-Land Improv.	1,757.88		0.00	1,757.88	1,757.88
Subtotal [7A] Land Improvements		1,757.88		0.00	1,757.88	1,757.88
Subgroup : [7B] Building & Building Improvements						
09.6600.8010	BHC Administration Depr-Buildings	290,246.20		0.00	290,246.20	290,246.17
09.6600.8011	BHC Administration BLDING IMP DEPR EXP	75,553.13		0.00	75,553.13	72,367.67
Subtotal [7B] Building & Building Improvements		365,799.33		0.00	365,799.33	362,613.84
Subgroup : [7C] Non-movable Equipment						
09.6600.8020	BHC Administration Depr-Fixed Equip.	5,383.01		0.00	5,383.01	5,722.55
Subtotal [7C] Non-movable Equipment		5,383.01		0.00	5,383.01	5,722.55
Subgroup : [7D] Movable Equipment						
09.6600.8015	BHC Administration Depr-Computer Equipm	7,083.60		0.00	7,083.60	9,229.46
09.6600.8030	BHC Administration Depr-MOVEABLE EQUIP	44,428.42		0.00	44,428.42	45,160.29
Subtotal [7D] Movable Equipment		51,512.02		0.00	51,512.02	54,389.75
Subgroup : [8B] Mortgage Expense						
09.6600.8040	BHC Administration Depr & Amort-Misc	22,370.71		0.00	22,370.71	27,745.58
Subtotal [8B] Mortgage Expense		22,370.71		0.00	22,370.71	27,745.58
Subgroup : [10A] Real estate taxes paid by owner						
09.6692.7800	BHC Operation Of Plant Real Estate Taxes	79,948.95		0.00	79,948.95	97,086.59
Subtotal [10A] Real estate taxes paid by owner		79,948.95		0.00	79,948.95	97,086.59
Subgroup : [10C] Personal property taxes						
09.6692.7801	BHC Operation Of Plant Personal prop tax	9,326.04		0.00	9,326.04	17,782.08
Subtotal [10C] Personal property taxes		9,326.04		0.00	9,326.04	17,782.08
Total [22] Maintenance and Property		848,024.40		0.00	848,024.40	918,217.88
Group : [26] Interest						
Subgroup : [12B5] CHEFA Interest Expense						

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		9/30/2018			9/30/2018	9/30/2017
09.6600.9100	BHC Administration Interest Expense	104,816.52		0.00	104,816.52	110,859.48
Subtotal [12B5] CHEFA Interest Expense		104,816.52		0.00	104,816.52	110,859.48
Total [26] Interest		104,816.52		0.00	104,816.52	110,859.48
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		53,277.00		0.00	53,277.00	53,277.00
Subgroup : [14C3] Other						
09.6600.9005	BHC Administration Malpractice Ins	18,689.60		0.00	18,689.60	18,689.60
Subtotal [14C3] Other		18,689.60		0.00	18,689.60	18,689.60
Total [27] Interest and Insurance		71,966.60		0.00	71,966.60	71,976.60
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
09.3885.1021	BHC IM Room & Board IP Medicaid	(12,760,847.49)		0.00	(12,760,847.49)	(12,909,939.10)
Subtotal [1A] Medicaid Residents (CT only)		(12,760,847.49)		0.00	(12,760,847.49)	(12,909,939.10)
Subgroup : [1B] Medicaid room and board contractual allowance						
09.5885.1021	BHC REV-Allow-IM IP Medicaid	5,559,024.85		0.00	5,559,024.85	5,644,162.18
Subtotal [1B] Medicaid room and board contractual allowance		5,559,024.85		0.00	5,559,024.85	5,644,162.18
Subgroup : [3A] Medicare Residents (All inclusive)						
09.3885.1011	BHC IM Room & Board IP MCR	(1,895,848.00)		0.00	(1,895,848.00)	(1,944,419.46)
Subtotal [3A] Medicare Residents (All inclusive)		(1,895,848.00)		0.00	(1,895,848.00)	(1,944,419.46)
Subgroup : [3B] Medicare room and board contractual allowance						
09.5885.1011	BHC REV-Allow-IM IP Medicare	(551,468.30)		0.00	(551,468.30)	(325,733.93)
Subtotal [3B] Medicare room and board contractual allowance		(551,468.30)		0.00	(551,468.30)	(325,733.93)
Subgroup : [4A] Private-pay residents and other						
09.3885.1012	BHC IM Room & Board IP MCR MGD	(1,659,393.51)		0.00	(1,659,393.51)	(928,304.00)
09.3885.1033	BHC IM Room & Board IP Commercial	(1,813,314.59)		0.00	(1,813,314.59)	(1,720,264.15)
Subtotal [4A] Private-pay residents and other		(3,472,708.10)		0.00	(3,472,708.10)	(2,648,568.15)
Subgroup : [4B] Private-pay room and board contractual allowance						
09.5885.1012	BHC REV-Allow-IM IP Medicare Mgd	112,815.18		0.00	112,815.18	(8,350.21)
09.5885.1033	BHC REV-Allow-IM IP Cont Adj-Commerci	0.00		0.00	0.00	175,591.96
Subtotal [4B] Private-pay room and board contractual allowance		112,815.18		0.00	112,815.18	167,241.75
Subgroup : [5A] Prescription Drugs - Medicare						
09.3230.1011	BHC Pharmacy REV IP MCR	(211,628.67)		0.00	(211,628.67)	(224,206.76)
Subtotal [5A] Prescription Drugs - Medicare		(211,628.67)		0.00	(211,628.67)	(224,206.76)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance						
09.5230.1011	BHC Pharmacy allow IP Medicare	0.00		0.00	0.00	2,505.40
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		0.00		0.00	0.00	2,505.40
Subgroup : [5C] Prescription Drugs - Non-medicare						
09.3230.1012	BHC Pharmacy REV IP MCR MGD	(187,127.07)		0.00	(187,127.07)	(128,540.68)
09.3230.1021	BHC Pharmacy REV IP Medicaid	(460.38)		0.00	(460.38)	(189.67)
09.3230.1033	BHC Pharmacy REV IP Commercial	0.00		0.00	0.00	(61,576.26)
09.3230.8000	BHC Pharmacy REV Influenza Vaccine Re	(784.05)		0.00	(784.05)	(3,654.78)
09.3230.8002	BHC Pharmacy REV Glucose Monitoring	0.00		0.00	0.00	(4,221.48)
Subtotal [5C] Prescription Drugs - Non-medicare		(188,371.50)		0.00	(188,371.50)	(198,182.87)
Subgroup : [7A] Physical Therapy - Medicare						
09.3160.1011	BHC Phys Ther REV IP MCR	(408,099.49)		0.00	(408,099.49)	(336,829.45)
09.3160.1043	BHC Phys Ther REV IP Medicare Part B	(127,859.23)		0.00	(127,859.23)	(119,125.41)
Subtotal [7A] Physical Therapy - Medicare		(535,958.72)		0.00	(535,958.72)	(455,954.86)
Subgroup : [7C] Physical Therapy - Non-medicare						
09.3160.1012	BHC Phys Ther REV IP MCR MGD	(420,673.13)		0.00	(420,673.13)	(220,613.71)
09.3160.1021	BHC Phys Ther REV IP Medicaid	(13,148.08)		0.00	(13,148.08)	(3,667.79)
09.3160.1033	BHC Phys Ther REV IP Commercial	(37,475.54)		0.00	(37,475.54)	(102,740.88)
Subtotal [7C] Physical Therapy - Non-medicare		(471,296.75)		0.00	(471,296.75)	(327,022.38)
Subgroup : [8A] Speech Therapy - Medicare						
09.3166.1011	BHC Speech Ther REV IP MCR	(65,291.06)		0.00	(65,291.06)	(71,139.51)
09.3166.1043	BHC Speech Ther REV IP Medicare Part B	(24,999.52)		0.00	(24,999.52)	(32,941.53)
Subtotal [8A] Speech Therapy - Medicare		(90,290.58)		0.00	(90,290.58)	(104,081.04)
Subgroup : [8C] Speech Therapy - Non-medicare						
09.3166.1012	BHC Speech Ther REV IP MCR MGD	(87,204.28)		0.00	(87,204.28)	(53,546.13)
09.3166.1021	BHC Speech Ther REV IP Medicaid	(931.59)		0.00	(931.59)	(2,267.34)
09.3166.1033	BHC Speech Ther REV IP Commercial	(9,550.67)		0.00	(9,550.67)	(36,563.93)
Subtotal [8C] Speech Therapy - Non-medicare		(97,686.54)		0.00	(97,686.54)	(92,377.40)
Subgroup : [9A] Occupational Therapy - Medicare						
09.3161.1011	BHC OT Hosp REV IP MCR	(357,589.79)		0.00	(357,589.79)	(320,383.21)
09.3161.1043	BHC OT Hosp REV IP Medicare Part B	(131,142.05)		0.00	(131,142.05)	(100,013.76)
Subtotal [9A] Occupational Therapy - Medicare		(488,731.84)		0.00	(488,731.84)	(420,396.97)
Subgroup : [9C] Occupational Therapy - Non-medicare						
09.3161.1012	BHC OT Hosp REV IP MCR MGD	(500,534.64)		0.00	(500,534.64)	(253,149.25)
09.3161.1021	BHC OT Hosp REV IP Medicaid	(6,383.83)		0.00	(6,383.83)	(6,358.19)
09.3161.1033	BHC OT Hosp REV IP Commercial	(26,047.87)		0.00	(26,047.87)	(145,075.10)
Subtotal [9C] Occupational Therapy - Non-medicare		(532,966.34)		0.00	(532,966.34)	(404,582.54)

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subgroup : [10A] Other - Medicare						
09.3120.1011	BHC Diagnostic X-Ray REV IP MCR	(28,738.71)		0.00	(28,738.71)	(14,089.67)
09.3140.1011	BHC Laboratory REV IP MCR	(24,176.15)		0.00	(24,176.15)	(22,289.43)
09.3154.1011	BHC Respiratory Care REV IP MCR	(10,715.46)		0.00	(10,715.46)	(7,927.94)
09.5003.1011	BHC Allow. Ancillary IP Medicare	1,108,022.41		0.00	1,108,022.41	973,773.20
09.5003.1043	BHC Allow. Ancillary Medicare Part B	57,604.10		0.00	57,604.10	18,990.11
Subtotal [10A] Other - Medicare		1,101,996.19		0.00	1,101,996.19	948,456.27
Subgroup : [10B] Other - Non-medicare						
09.3120.1012	BHC Diagnostic X-Ray REV IP MCR MGD	(22,051.97)		0.00	(22,051.97)	(6,708.92)
09.3120.1033	BHC Diagnostic X-Ray REV IP Commercial	0.00		0.00	0.00	(275.71)
09.3140.1012	BHC Laboratory REV IP MCR MGD	38,180.24		0.00	38,180.24	(8,669.88)
09.3140.1021	BHC Laboratory REV IP Medicaid	(23.03)		0.00	(23.03)	0.00
09.3140.1033	BHC Laboratory REV IP Commercial	0.00		0.00	0.00	(6,215.40)
09.3154.1012	BHC Respiratory Care REV IP MCR MGD	(5,530.23)		0.00	(5,530.23)	(3,806.75)
09.3154.1021	BHC Respiratory Care REV IP Medicaid	(1,700.45)		0.00	(1,700.45)	(7.00)
09.3154.1033	BHC Respiratory Care REV IP Commercial	0.00		0.00	0.00	(2,967.20)
09.5003.1012	BHC Allow. Ancillary IP Medicare Mgd	981,888.15		0.00	981,888.15	447,079.27
09.5003.1021	BHC Allow. Ancillary IP Medicaid	22,547.02		0.00	22,547.02	(19,658.38)
09.5003.1033	BHC Allow. Ancillary IP Cont Adj-Commerci	(11,529.68)		0.00	(11,529.68)	218,404.05
09.5154.1021	BHC Oxygen allowance IP Medicaid	0.00		0.00	0.00	24.50
Subtotal [10B] Other - Non-medicare		1,001,780.05		0.00	1,001,780.05	617,198.58
Subgroup : [11] Meals sold to guests, employees, and others						
09.4035.5002	BHC OOR-Food & Nutrition EE Meals (Cafe)	(4,046.00)		0.00	(4,046.00)	(4,927.88)
Subtotal [11] Meals sold to guests, employees, and others		(4,046.00)		0.00	(4,046.00)	(4,927.88)
Subgroup : [15] Interest Income						
09.4000.5602	BHC Other Op Revenue-Adm Int Inc-Misc	0.47		0.00	0.47	0.00
09.4200.5600	BHC Other Non-Oper REV Investment Income	(28,599.00)		0.00	(28,599.00)	0.00
09.4200.5602	BHC Other Non-Oper REV Int Inc-Misc	(0.45)		0.00	(0.45)	(14,761.19)
09.4200.5603	BHC Other Non-Oper REV Int Inc-O/N Invest	0.00		0.00	0.00	34,419.09
09.4200.5621	BHC Other Non-Oper REV Unrealized G/L	(82,692.97)		0.00	(82,692.97)	(180,032.08)
Subtotal [15] Interest Income		(111,291.95)		0.00	(111,291.95)	(160,374.18)
Subgroup : [18] Other Revenue						
09.4000.4127	BHC Other Op Revenue-Adm Other Operating Rev	(96,087.66)		0.00	(96,087.66)	0.00
09.4000.5500	BHC Other Op Revenue-Adm Purchase Discounts	(63.94)		0.00	(63.94)	(107.69)
09.4000.5998	BHC Other Op Revenue-Adm Misc Non-Oper Rev	0.00		0.00	0.00	(37,163.21)
09.4000.5999	BHC Other Op Revenue-Adm Misc Income	(539.60)		0.00	(539.60)	(90.00)
09.4002.5511	BHC OOR-Admin Medical Record Fees	(169.55)		0.00	(169.55)	(310.55)
09.4027.5999	BHC OOR-HR Misc Income	(30.00)		0.00	(30.00)	(5.00)
09.4035.5535	BHC OOR-Food & Nutrition Vend Machine	(770.71)		0.00	(770.71)	(896.41)
09.4035.5997	BHC OOR-Food & Nutrition Counseling CTR INC	(2,744.00)		0.00	(2,744.00)	(3,265.50)
09.4200.5999	BHC Other Non-Oper REV Misc Income	0.00		0.00	0.00	(657.05)
Subtotal [18] Other Revenue		(100,405.46)		0.00	(100,405.46)	(42,495.41)
Total [30] Statement of Revenue		(13,737,929.97)		0.00	(13,737,929.97)	(12,883,698.75)
Group : [31-32] Assets						
Subgroup : [A1] Cash						
09.1100.0001	BHC Concentration - TSB	551,613.89		0.00	551,613.89	0.00
09.1100.0002	BHC Cash PR Thomaston	(7,351.34)		0.00	(7,351.34)	0.00
09.1100.0005	BHC Deposit TSB	39,926.78		0.00	39,926.78	0.00
09.1100.0010	BHC Cash-Operating Acct	604,182.29		0.00	604,182.29	1,113,556.74
09.1100.0050	BHC Petty Cash	250.00		0.00	250.00	250.00
Subtotal [A1] Cash		1,188,621.62		0.00	1,188,621.62	1,113,806.74
Subgroup : [A2] Resident Accounts Receivable						
09.1120.0001	BHC A/R-Room and Board	2,557,623.55		0.00	2,557,623.55	2,099,003.97
09.1120.0003	BHC A/R Credit Balances	449,124.21		0.00	449,124.21	378,809.29
09.1120.0014	BHC A/R-Ancillary	143,180.83		0.00	143,180.83	112,603.92
09.1121.0001	BHC A/R Resv uncollect	(592,821.06)		(200,000.00)	(792,821.06)	(560,119.98)
09.1200.0052	BHC A/R Miscellaneous	110,000.00	RJE - 6	0.00	110,000.00	0.00
Subtotal [A2] Resident Accounts Receivable		2,667,107.53		(200,000.00)	2,467,107.53	2,030,297.20
Subgroup : [A4] Inventories						
09.1300.0600	BHC Inventory-MM	20,670.86		0.00	20,670.86	26,178.89
Subtotal [A4] Inventories		20,670.86		0.00	20,670.86	26,178.89
Subgroup : [A5] Prepaid Expenses						
09.1400.0002	BHC Prepaid Expense	47,569.90		0.00	47,569.90	3,006.81
09.1400.0005	BHC Prepaid Interest	17,386.53		0.00	17,386.53	25,459.48
Subtotal [A5] Prepaid Expenses		64,956.43		0.00	64,956.43	28,466.29
Subgroup : [A8] Other Current Assets						
09.1100.0020	BHC Security Deposits	14,078.52		0.00	14,078.52	14,057.44
09.1100.0040	BHC Cash - Patient Trust	30,021.25		0.00	30,021.25	25,908.42
09.1100.0060	BHC Workers Comp Fund	15,777.19		0.00	15,777.19	16,848.48
Subtotal [A8] Other Current Assets		59,876.96		0.00	59,876.96	56,814.34
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	409,631.07
09.1910.0001	BHC Acc Dep Lnd Improv	(401,792.10)		0.00	(401,792.10)	(400,034.22)
Subtotal [B2] Land Improvements		7,838.97		0.00	7,838.97	9,596.85

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subgroup : [B3] Buildings						
09.1820.0001	BHC Building / Fixtures	8,234,965.87		0.00	8,234,965.87	8,234,965.87
09.1820.0002	BHC Building Improvement	1,926,399.25		0.00	1,926,399.25	1,796,099.25
09.1920.0001	BHC Acc Dep Bldg / Fix	(7,944,719.66)		0.00	(7,944,719.66)	(7,654,473.46)
09.1920.0002	BHC Acc depr build impr	(1,214,251.55)		0.00	(1,214,251.55)	(1,138,698.42)
Subtotal [B3] Buildings		1,002,393.91		0.00	1,002,393.91	1,237,893.24
Subgroup : [B5] Non-Movable Equipment						
09.1850.0001	BHC Fixed Equipment	56,520.27		0.00	56,520.27	54,097.15
09.1950.0001	BHC Acc Dep Fixed Equip	(23,643.42)		0.00	(23,643.42)	(20,812.06)
Subtotal [B5] Non-Movable Equipment		32,876.85		0.00	32,876.85	33,285.09
Subgroup : [B6] Movable Equipment						
09.1860.0002	BHC Moveable Equipment	1,471,329.61		0.00	1,471,329.61	1,453,417.41
09.1870.0001	BHC Computer Equipment	183,379.73		0.00	183,379.73	183,379.73
09.1960.0001	BHC Acc Dep Moveable equipment	(1,186,707.28)		0.00	(1,186,707.28)	(1,181,520.01)
09.1960.0002	BHC Accum Dep M/E	(84,041.26)		0.00	(84,041.26)	(42,248.46)
09.1990.0001	BHC Accum Dpr Cmptr Equip	(143,187.07)		0.00	(143,187.07)	(136,103.47)
Subtotal [B6] Movable Equipment		240,773.73		0.00	240,773.73	276,925.20
Subgroup : [D3] Organization Expense						
09.1720.0004	BHC Cost Of Issuance	241,361.12		0.00	241,361.12	241,361.12
09.1720.0005	BHC Bond Discount	60,510.82		0.00	60,510.82	60,510.82
09.1720.0008	BHC Bond-Underwrtrs Disc	78,849.28		0.00	78,849.28	78,849.28
09.1720.0009	BHC Bond Issue Costs	92,504.85		0.00	92,504.85	92,504.85
09.1720.0010	BHC Accum Amort-Issuance	(83,753.83)		0.00	(83,753.83)	(78,753.67)
09.1720.0011	BHC Accum Amort-Bond COI	(218,530.82)		0.00	(218,530.82)	(205,484.06)
09.1720.0012	BHC AccumAmort-Unamr Dis	(47,640.60)		0.00	(47,640.60)	(47,578.85)
09.1720.0013	BHC AccumAmort-Under Dis	(71,390.17)		0.00	(71,390.17)	(67,128.13)
Subtotal [D3] Organization Expense		51,910.65		0.00	51,910.65	74,281.36
Subgroup : [D5] Investments Related to Resident Care						
09.1110.1000	BHC Investments	1,392,104.68		0.00	1,392,104.68	1,304,101.04
09.1600.0004	BHC Inv in BHDF	13,792.69		0.00	13,792.69	13,490.92
09.1720.0002	BHC Bond Sinking Fund	172,007.67		0.00	172,007.67	163,762.79
Subtotal [D5] Investments Related to Resident Care		1,577,905.04		0.00	1,577,905.04	1,481,354.75
Total [31-32] Assets		7,257,967.55		(200,000.00)	7,057,967.55	6,711,934.95
Group : [33-34] Liabilities						
Subgroup : [A1] Trade Accounts Payable						
09.2100.0010	BHC Accounts Payable	(195,522.38)		0.00	(195,522.38)	(482,622.42)
Subtotal [A1] Trade Accounts Payable		(195,522.38)		0.00	(195,522.38)	(482,622.42)
Subgroup : [A4] Accrued Payroll						
09.2200.0010	BHC Accrued Payroll	(141,976.99)		0.00	(141,976.99)	(113,453.35)
09.2200.0020	BHC Accrued PTO	(189,651.65)		0.00	(189,651.65)	(188,084.20)
Subtotal [A4] Accrued Payroll		(331,628.64)		0.00	(331,628.64)	(301,537.55)
Subgroup : [A9] Mortgage Payable						
09.2800.0030	BHC Bond Payable-CP	(689,675.00)		0.00	(689,675.00)	(653,080.00)
Subtotal [A9] Mortgage Payable		(689,675.00)		0.00	(689,675.00)	(653,080.00)
Subgroup : [A10] Interest Payable						
09.2800.0050	BHC Bond Interest Pay	(19,469.23)		0.00	(19,469.23)	(28,449.09)
Subtotal [A10] Interest Payable		(19,469.23)		0.00	(19,469.23)	(28,449.09)
Subgroup : [A12] Other Current Liabilities						
09.2100.0080	BHC A/R Credit Balances	(449,124.21)		0.00	(449,124.21)	(378,809.29)
09.2100.0085	BHC Security Deposit-Oth	(14,078.52)		0.00	(14,078.52)	(14,057.44)
09.2100.0086	BHC Patient Trust Pay	(30,021.25)		0.00	(30,021.25)	(25,908.42)
09.2100.0095	BHC Property Tax And Real Estate Tax Payable	0.00		0.00	0.00	(43,735.73)
09.2300.0001	BHC Annuities Withheld	0.00		0.00	0.00	(5,853.99)
09.2300.0003	BHC I.R.S. Levy Withheld	0.00		0.00	0.00	(92.04)
09.2300.0010	BHC Auxiliary Gold Sale	0.00		0.00	0.00	(116.50)
09.2300.0014	BHC Benefit Plus Payable	(275.34)		0.00	(275.34)	(828.40)
09.2400.0030	BHC Accrued Expenses	(449,430.19)		0.00	(449,430.19)	(382,092.04)
09.2400.0050	BHC Self-Insurance Claim	(81,838.04)		0.00	(81,838.04)	(47,641.86)
09.2400.0052	BHC Self-Workers Comp	(428,390.83)		0.00	(428,390.83)	(546,217.22)
Subtotal [A12] Other Current Liabilities		(1,453,158.38)		0.00	(1,453,158.38)	(1,445,352.93)
Subgroup : [B2] Mortgages Payable						
09.2800.0080	BHC Bond Payable Series	(726,270.00)		0.00	(726,270.00)	(1,415,945.00)
Subtotal [B2] Mortgages Payable		(726,270.00)		0.00	(726,270.00)	(1,415,945.00)
Subgroup : [B3] Loans from Owners or Related Parties						
09.2110.0020	BHC Due To/From BHI	0.00		0.00	0.00	(239,295.05)
Subtotal [B3] Loans from Owners or Related Parties		0.00		0.00	0.00	(239,295.05)
Total [33-34] Liabilities		(3,415,723.63)		0.00	(3,415,723.63)	(4,566,282.04)
Group : [35] Equity						
Subgroup : [B5] Cumulated Earnings						
09.2900.0013	BHC Unrestricted Fund	(2,785,944.68)		200,000.00	(2,585,944.68)	(1,710,041.88)
09.2900.0039	BHC Eq Transfer to IM	(1,042,506.55)		0.00	(1,042,506.55)	(422,915.27)
09.2910.0050	BHC Tmp Rest Fund	(13,792.69)		0.00	(13,792.69)	(12,695.76)
09.7777.7777	BHC Closing Clearing	1,057,237.80		(200,000.00)	857,237.80	961,383.32
Subtotal [B5] Cumulated Earnings		(2,785,006.12)		0.00	(2,785,006.12)	(1,184,269.59)
Total [35] Equity		(2,785,006.12)		0.00	(2,785,006.12)	(1,184,269.59)

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
	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: **9/30/2018**
 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		1,680.00	
09.6600.7650	BHC Administration Member Dues & Fees			1,680.00
Marcum 130	Data Network Service			
Total			1,680.00	1,680.00
Reclassifying Journal Entries JE # 2				
To reclass expenses from administration consulting fees to the correct line				
09.6600.3200	BHC Administration Accounting Fees		8,821.00	
09.6600.3250	BHC Administration Billing Service Fees			
09.6600.3350	BHC Administration Consulting Fees			8,821.00
09.6600.3530	BHC Administration Legal Fees			
Total			8,821.00	8,821.00
Reclassifying Journal Entries JE # 3				
To reclass salaries appropriately				
N.01a				
Marcum 113	RN - Direct Care Salaries		534,173.34	
Marcum 114	RN - Administrative Salaries		484,728.45	
Marcum 115	LPN - Direct Care Salaries		721,992.63	
Marcum 117	Administrator - Salary		154,607.79	
Marcum 125	Rehab Coordinator Salary		81,334.35	
Marcum 126	Infection Control Salary		66,237.54	
Marcum 127	Resident Care Coordinator Salary		63,827.00	
09.6022.1000	BHC Nrsg Pool & Serv VP's/Directors/Mgrs			696,127.34
09.6022.1050	BHC Nrsg Pool & Serv Supervisors/Coord			1,256,165.97
09.6022.1200	BHC Nrsg Pool & Serv RN'S/LPN'S			154,607.79
09.6600.3550	BHC Administration Management Fees			
Marcum 112	DON/ADON Salaries			
Total			2,106,901.10	2,106,901.10
Reclassifying Journal Entries JE # 4				
To reclass RN Admin to correct line				
09.6600.3350	BHC Administration Consulting Fees			
Marcum 118	RN Administrative Purchased Service			
Total			0.00	0.00
Reclassifying Journal Entries JE # 5				
Allocate Director of Rehab to ST/OT				
1.01				
Marcum 128	ST Director Allocation		6,695.00	
Marcum 129	OT Director Allocation		35,906.00	
Marcum 125	Rehab Coordinator Salary			42,601.00
Total			42,601.00	42,601.00
Reclassifying Journal Entries JE # 6				
To post client prepared journal entry				
09.2900.0013	BHC Unrestricted Fund		200,000.00	
09.6600.8300	BHC Administration Bad Debt Expense		200,000.00	
09.1121.0001	BHC A/R Resv uncollect			200,000.00
09.7777.7777	BHC Closing Clearing			200,000.00
Total			400,000.00	400,000.00
Reclassifying Journal Entries JE # 7				
Reclass Dental Professional Fees				
Marcum 107	Dentist		10,744.60	
09.6600.3350	BHC Administration Consulting Fees			10,744.60
Total			10,744.60	10,744.60
Reclassifying Journal Entries JE # 8				
Reclass education expense out of dues.				
D.01				
09.6643.7605	BHC Employee Benefits Travel & Education		700.00	
09.6600.7650	BHC Administration Member Dues & Fees			700.00

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

Account	Description	W/P Ref	Debit	Credit
Total			<u>700.00</u>	<u>700.00</u>
Reclassifying Journal Entries JE # 9		E.05		
Reclass expenses to correct lines				
Marcum 104	Cell Phone		353.00	
Marcum 105	Medicare Online Billing		1,665.00	
Marcum 130	Data Network Service		2,110.00	
09.6600.7720	BHC Administration Telephone			4,128.00
Total			<u>4,128.00</u>	<u>4,128.00</u>



Provider Name: Bristol Health Care, Inc. d/b/a Ingraham Manor
Provider Number: 20561
Period Ended: 9/30/18

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: