

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Bethel Health and Rehabilitation Center, LLC	
Address (No. & Street, City, State, Zip Code) 13 Park Lawn Drive, Bethel, CT 06801	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2138-C	RHNS	Residential Care Home 1868	Medicare Provider 07-5400
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Medicaid Provider Numbers:	CCNH 21387	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2019	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 Bethel Health and Rehabilitation Center, LLC [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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.

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.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Rich DeMio			Printed Name (Owner) Marvin Ostreicher		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Bethel Health and Rehabilitation Center, LLC		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 13 Park Lawn Drive, Bethel, CT 06801				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/6/2020	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-830-4180		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Bethel Health and Rehabilitation Center, LLC		Address (No. & Street, City, State, Zip) 13 Park Lawn Drive, Bethel, CT 06801		
License Numbers:	CCNH 2138-C	RHNS	Residential Care Home 1868	Medicare Provider No. 07-5400
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Rich DeMio		Nursing Home Administrator's License No.:	1740	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C	Report for Year Ended 9/30/2019	Page 3	of 37
Legal Name of Partnership/LLC Bethel Health and Rehabilitation Center, LLC		Business Address 13 Park Lawn Drive, Bethel, CT 06801		State(s) and/or Town(s) in Which Registered Bethel, CT	
Name of Partners/Members	Business Address	Title		% Owned	
Bethel Investors, LLC	850 Silas Deane Highway, Wethersfield, CT 06108			0.51	
Ronald C. Butler	89 Troon Way, Mashpee, MA 02649			0.3652	
Grace L. Flight	2 Judd Avenue, Bethel, CT 06801			0.07	
Various Other (6 People)				0.0548	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2019	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Bethel Health Care	License No. 913-C	Report for Year Ended 9/30/2019	Page 4a	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National Health Care Associates	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Banking Transactions	16 m13	23,976	23,976
Bethel Realty	13 Park Lawn Drive, Bethel, CT 06801	<input type="radio"/>	<input checked="" type="radio"/>	0%	Lease of Facility / RE Taxes	22 Various	2,510,795	2,510,795
Roland Butler	89 Troom Way, Mashpee, MA 02649	<input type="radio"/>	<input checked="" type="radio"/>	0%	Administrator Compensation	10 A2	93,756	93,756
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	13 Various	280,451	280,451
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				

* 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 Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2019	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.

Costs were allocated between all cost centers on a consistent basis as in the prior cost years which have been reviewed and accepted by the Department of Social Services through the field audit process. Additionally, please note Bethel operates a CCNH, RCH and Assisted Living. The operations of the Assisted Living are shown in the Annual Report for long-Term Care Facility in the RHNS column and should not be considered for reimbursement.

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

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.

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2019							
			INPUT	TOTAL ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	Other - Not Imported
							TOTAL
30 11A.10	Medicaid RB - SNF Only	(7,270,118)	Nursing home	(7,270,118)	-	-	(7,270,118)
30 11A.13	Medicaid RB - RCH- Only (HFA)	(530,946)	RCH	-	-	(530,946)	(530,946)
30 13A.10	Medicare RB - SNF Only	(9,062,227)	Nursing home	(9,062,227)	-	-	(9,062,227)
30 14A.10	Private RB - SNF Only	(4,866,016)	Nursing home	(4,866,016)	-	-	(4,866,016)
30 14A.12	Private RB - CDH- Only (AHU & GMPP)	(1,876,990)	RHNS	-	(1,876,990)	-	(1,876,990)
30 14A.13	Private RB - RCH- Only (HFA)	(128,705)	RCH	-	-	(128,705)	(128,705)
30 11A.10	Prescription Drugs Medicare - SNF Only	(3,372)	Nursing home	(3,372)	-	-	(3,372)
30 11C.10	Prescription drugs - SNF- Only (CCH)	(10,260)	Nursing home	(10,260)	-	-	(10,260)
30 112A.10	Medical Supplies Medicare - SNF Only	(48,972)	Nursing home	(48,972)	-	-	(48,972)
30 112C.10	Medical Supplies Non Medicare - SNF Only	(6,788)	Nursing home	(6,788)	-	-	(6,788)
30 113A.07	PT Medicare - PT Treatments	(176,038)	PT Treat	(163,185)	(12,853)	-	(176,038)
30 113C.07	PT Other - PT Treatments	(129,943)	PT Treat	(120,455)	(9,488)	-	(129,943)
30 114A.08	ST Medicare - ST Treatments	(25,664)	ST Treat	(25,664)	-	-	(25,664)
30 114C.08	ST Other - ST Treatments	(6,576)	ST Treat	(6,576)	-	-	(6,576)
30 115A.09	OT Medicare - OT Treatments	(167,162)	OT Treat	(166,139)	(1,023)	-	(167,162)
30 115C.09	OT Other - OT Treatments	(53,241)	OT Treat	(52,915)	(326)	-	(53,241)
30 116A.10	Other Medicare - SNF Only	26,741	Nursing home	26,741	-	-	26,741
30 116B.10	Other Non Medicare - SNF Only	(95,953)	Nursing home	(95,953)	-	-	(95,953)
30 1V1.10	Meals - SNF Only	(2,046)	Nursing home	(2,046)	-	-	(2,046)
30 1V5.22	Interest income - Non Reimbursable	(1,217)	Nursing home	(1,217)	-	-	(1,217)
30 1V8.10	Other - SNF Only	(237,708)	Nursing home	(237,708)	-	-	(237,708)
	Total Revenue	(24,673,201)		(22,112,870)	(1,900,681)	(659,652)	(24,673,201)
10-A 1.43	Owner - SNF Only	600	Nursing Home	600	-	-	600
10-A 2.43	Administrator Salary - SNF Only	175,204	Nursing Home	175,204	-	-	175,204
10-A 3	Administrator Salary - Cascade Days	92,116	Cascade Days	-	62,655	29,461	92,116
10-A 4.19	Other Admin - Salary %	141,015	Cascade Days	-	95,915	45,100	141,015
10-A 4.10	Other Admin - SNF Only	61,736	Nursing Home	61,736	-	-	61,736
10-A 4.38	Other Admin - Patient days	473,288	Patient Days	372,097	68,827	32,364	473,288
10-A 5A	Head Dietitian	72,148	Meals	56,722	10,492	4,934	72,148
10-A 5B	Food Service Supervisor	77,134	Meals	60,642	11,217	5,275	77,134
10-A 5C.3	Dietary Workers - Meals	924,895	Meals	727,149	134,502	63,244	924,895
10-A 6A	Head Housekeeper	82,026	Patient Days	64,489	11,929	5,608	82,026
10-A 6B.2	Other Housekeeping Workers - Sqft	502,394	Patient Days	394,980	73,060	34,354	502,394
10-A 7A	Engineer or Chief of Maintenance	58,542	SQFT	38,729	13,648	6,165	58,542
10-A 7B.2	Other Maintenance Workers - Square Footage-MHC Campus	119,606	SQFT	79,127	27,883	12,596	119,606
10-A 8B.5	Other Laundry Workers	94,099	Patient Days	73,980	13,684	6,435	94,099
10-A 8B.5	Other Laundry Workers	30,062	Cascade Days	-	20,447	9,615	30,062
10-A 12A.19	Director of Nurses/Assistant Director	232,774	Nursing Home	232,774	-	-	232,774
10-A 12B1.10	RNs - Direct Care	1,555,145	Nursing Home	1,555,145	-	-	1,555,145
10-A 12B1.12	RNs - Direct Care	5,184	Cascade Days	-	3,526	1,658	5,184
10-A 12C1.10	LPNs - Direct Care	1,544,233	Nursing Home	1,544,233	-	-	1,544,233
10-A 12C1.12	LPNs - Direct Care	94,028	Cascade Days	-	63,955	30,073	94,028
10-A 12D.10	Aides and Attendants - SNF Only	2,349,215	Nursing Home	2,349,215	-	-	2,349,215
10-A 12D.12	Aides and Attendants	291,652	Cascade Days	-	198,374	93,278	291,652
10-A 12E.7	Physical Therapists - PT Treatments	127,751	Nursing Home	127,751	-	-	127,751
10-A 12H.10	Recreation Workers - SNF	193,396	Patient Days	152,047	28,124	13,225	193,396
10-A 12H.39	Recreation Worker - Cascade Days	150,971	Cascade Days	-	102,687	48,284	150,971
10-A 12M.28	Social Workers/Case Management - Social Services Time Spent	265,977	Nursing Home	265,977	-	-	265,977
10-A 12M.12	Social Workers/Case Management - CDH Only	6,271	Cascade Days	-	4,265	2,006	6,271
10-A 12O.10	Other - SNF	499,754	Nursing Home	499,754	-	-	499,754
	Total Expense Page 10	10,221,216		8,832,351	945,190	443,675	10,221,216

Bethel Health Care									
ALLOCATION SCHEDULE									
9/30/2019									
			INPUT	TOTAL ALLOCATED AMOUNTS					
ACCOUNT	Total		ALLOCATION	Nursing				Other - Not Imported	TOTAL
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH			
13-B 1	Dietitian	500	Patient Days	393	73	34		-	500
13-B 2.22	Dentist - non reimb	12,350	Nursing Home	12,350	-	-		-	12,350
13-B 3.10	Pharmacist - SNF	22,852	Nursing Home	22,852	-	-		-	22,852
13-B 5A.07	PT - Resident Care - PT	907,968	Nursing Home	907,968	-	-		-	907,968
13-B 8A.38	Medical Director - Days	71,500	Patient Days	56,213	10,398	4,889		-	71,500
13-B 8C	Resident Care	3,629	Nursing Home	3,629	-	-		-	3,629
13-B 9A.08	ST - Resident Care - ST	96,864	Nursing Home	96,864	-	-		-	96,864
13-B 10A.22	OT - Resident Care - Non reimb	1,109,713	Nursing Home	1,109,713	-	-		-	1,109,713
13-B 11A1	RN's - Direct Care	55,946	Nursing Home	55,946	-	-		-	55,946
13-B 11B.10	LPN's - SNF Only	102,632	Nursing Home	102,632	-	-		-	102,632
13-B 11C	Aides	132,974	Nursing Home	132,974	-	-		-	132,974
13-B 12.14	Other - SNF	21,874	Nursing Home	21,874	-	-		-	21,874
	Total Expense Page 13	2,538,802		2,523,408	10,471	4,923		-	2,538,802
15 1A1.15	Workmen's Compensation - Salary%	571,976	Payroll	494,256	52,893	24,827		-	571,976
15 1A3.15	Unemployment Insurance - Salary %	146,262	Payroll	126,388	13,525	6,349		-	146,262
15 1A4.15	Social Security (FICA) - Salary %	757,553	Payroll	654,616	70,053	32,884		-	757,553
15 1A5.15	Health Insurance - Salary %	1,226,365	Payroll	1,059,726	113,406	53,233		-	1,226,365
15 1A7.15	Pensions - Salary %	26,729	Payroll	23,097	2,472	1,160		-	26,729
15 1A9.15	Other - Salary %	4,062	Payroll	3,510	376	176		-	4,062
15 1C.22	Bad Debts - Non reimb	89,573	Patient Days	70,422	13,026	6,125		-	89,573
15 1D.38	Accounting and Auditing - Equivalent Patient Days	56,387	Patient Days	44,331	8,200	3,856		-	56,387
15 1E.38	Legal - Equivalent Patient Days	54,660	Patient Days	42,973	7,949	3,738		-	54,660
15 1G.38	Office Supplies - Equivalent Patient Days	35,221	Patient Days	27,691	5,122	2,408		-	35,221
15 1H.45	Telephone and Telegraph - Cellular Phones - Expenses	5,502	Patient Days	4,326	800	376		-	5,502
15 1H1.43	Telephone and Telegraph - Equiv Days w/ Independent Living	45,560	Patient Days	35,819	6,626	3,115		-	45,560
15 1J	Corporation Business Taxes	10,510	Patient Days	8,263	1,528	719		-	10,510
15 1K2	Other	48,792	Patient Days	38,360	7,096	3,336		-	48,792
15 1K3.10	Other taxes - Resident Day User Fee - SNF	730,544	Nursing Home	730,544	-	-		-	730,544
	Total Expense Page 15	3,809,696		3,364,322	303,072	142,302		-	3,809,696
16 2	Holiday Parties for Staff	3,641	Patient Days	2,863	529	249		-	3,641
16 6.25	Automobile Expense - Transportation	7,176	Patient Days	5,642	1,044	490		-	7,176
16 L4.10	Employee Travel - SNF	16,354	Nursing Home	16,354	-	-		-	16,354
16 L5.10	Education - SNF- Only (CCH)	4,949	Nursing Home	4,949	-	-		-	4,949
16 M01.15	Advertising Help Wanted - Salaries %	63	Nursing Home	63	-	-		-	63
16 M03	Advertising Telephone Directory - Non Reim	32,226	Nursing Home	32,226	-	-		-	32,226
16 M05.34	Medical Records - Admissions	500	Nursing Home	500	-	-		-	500
16 M07.38	Postage - Equivalent Patient Days	7,182	Patient Days	5,646	1,044	492		-	7,182
16 M08.10	Dues and Membership Fees to Professional Associations - SNF	11,578	Nursing Home	11,578	-	-		-	11,578
16 M09.14	Subscriptions - Nursing Salary- CCH, RHNS, SHU, GMP	12,650	Patient Days	9,945	1,840	865		-	12,650
16 M10.22	Contributions - Non reimb	1,900	Patient Days	1,494	276	130		-	1,900
16 M11.07	Services Provided by Contract - PT Treatments	185,022	Patient Days	145,464	26,907	12,651		-	185,022
16 M12.31	Administrative Management Services -Computers	900,646	Patient Days	708,084	130,976	61,586		-	900,646
16 M13.39	Other - Patient Days- SNF & ICF Only	69,762	Patient Days	54,847	10,145	4,770		-	69,762
	Total Expense Page 16	1,253,649		999,655	172,761	81,233		-	1,253,649
18 2A1.03	Raw Food - Meals	583,447	Meals	458,704	84,847	39,896		-	583,447
18 2A2.03	Non-Food Supplies - Meals	86,625	Meals	68,104	12,597	5,924		-	86,625
18 2B.03	Purchased Services - Meals	37,926	Meals	29,817	5,515	2,594		-	37,926
	Total Expense Page 18	707,998		556,625	102,959	48,414		-	707,998
19 3A1.10 - SNF	Bed Linens, etc...washed, ironed..	-		-	-	-		-	-
19 3A1.5	Laundry In house - Pounds of Laundry Processed	14,585	Patient Days	11,467	2,121	997		-	14,585
19 3B.05	Purchased Services - Pounds of Laundry	20,916	Patient Days	16,444	3,042	1,430		-	20,916
19 3D.4	Other - Housekeeping Hours	15,224	Patient Days	11,969	2,214	1,041		-	15,224
	Total Expense Page 19	50,725		39,880	7,377	3,468		-	50,725

Bethel Health Care								
ALLOCATION SCHEDULE								
9/30/2019								
			INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT NUMBER	ACCOUNT NAME	Total AMOUNT	ALLOCATION BASIS	Nursing Home	RHNS	RCH	Other - Not Imported	TOTAL
20 4A1.21	In-House Care Supplies - Patient Days-Less RCH	69,021	Patient Days	54,264	10,037	4,720	-	69,021
20 4B.02	Purchased Services - Sqft	1,703	Patient Days	1,339	248	116	-	1,703
20 5A1	Own Pharmacy	696,482	Nursing Home	696,482	-	-	-	696,482
20 5B.10	Medicine Cabinet Drugs - SNF	12,128	Nursing Home	12,128	-	-	-	12,128
20 5C.10	Medical and Therapeutic Supplies - SNF	404,994	Nursing Home	404,994	-	-	-	404,994
20 5D.10	Ambulance/Limousine - SNF	72	Nursing Home	72	-	-	-	72
20 5E2.22	Oxygen - Other - Non Reim	22,386	Nursing Home	22,386	-	-	-	22,386
20 5F.22	X-Rays and related radiological - Non Reimb	58,360	Nursing Home	58,360	-	-	-	58,360
20 5G	Dental	-	Nursing Home	-	-	-	-	-
20 5H.22	Laboratory - Non Reimb	145,402	Nursing Home	145,402	-	-	-	145,402
20 5I.10	Recreation - SNF	88,556	Nursing Home	88,556	-	-	-	88,556
20 5I.12	Recreation - CDH- Only (AHU & GMPP)	352	Cascade Days	-	239	113	-	352
20 5J.10	Other - SNF	45,688	Nursing Home	45,688	-	-	-	45,688
	Total Expense Page 20	1,545,144		1,529,671	10,524	4,949	-	1,545,144
22 06A.02	Repairs and Maintenance - Sqft	39,427	sqft	26,084	9,191	4,152	-	39,427
22 06B.02	Heat - Square Footage-MHC Campus	94,206	sqft	62,324	21,962	9,920	-	94,206
22 06C.02	Light & Power - Square Footage- MHC Campus	327,415	sqft	216,607	76,328	34,480	-	327,415
22 06D.02	Water - Square Footage- MHC Campus	101,346	sqft	67,047	23,626	10,673	-	101,346
22 06E	Equipment Lease	106,844	Patient Days	84,000	15,538	7,306	-	106,844
22 06F.02	Other - Square Footage- MHC Campus	368,558	sqft	243,825	85,919	38,814	-	368,558
22 07D.10	Movable Equipment - SNF Only	81,577	Patient Days	64,136	11,863	5,578	-	81,577
22 08B.10	Mortgage Expense - SNF	2,743	Patient Days	2,157	399	187	-	2,743
22 09.43	Rental Payments Equiv Days e/ Independent Living	2,101,721	Days w IL	1,652,365	305,641	143,715	-	2,101,721
22 10A.13	Real estate taxes paid by owner RCH- Only (HFA)	376,926	Patient Days	296,338	54,814	25,774	-	376,926
22 10C	Personal property taxes	30,493	Patient Days	23,973	4,434	2,084	-	30,493
	Total Expense Page 22	3,631,256		2,738,856	609,715	282,683	-	3,631,254
26 12A2	Second Mortgage	97,107	RHNS	-	97,107	-	-	97,107
	Total Expense Page 26	97,107		-	97,107	-	-	97,107
27 12C2	Other	42,368	Patient Days	33,310	6,161	2,897	-	42,368
27 14A.43	Insurance on Property Equiv Days w/ Independent Living	44,193	Patient Days	34,744	6,427	3,022	-	44,193
27 14C1	Umbrella	35,989	Patient Days	28,294	5,234	2,461	-	35,989
27 14C3	Other	141,290	Patient Days	111,082	20,547	9,661	-	141,290
27 414B	Insurance of Automobiles	7,665	Patient Days	6,026	1,115	524	-	7,665
	Total Expense Page 27	271,505		213,456	39,484	18,565	-	271,505
		24,127,098		20,798,224	2,298,660	1,030,212	-	24,127,096
			Plus Realty Dep.	4,689	867	408		
		24,127,098	Cost Report Total	20,802,913	2,299,527	1,030,620		

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
Bethel Health and Rehabilitation Center, LLC		2138-C		9/30/2019			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						
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	04/15/16	Ongoing	42,658	42,658	
Wells Fargo PO Box 10306 Des Moines, IA 50306	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	08/17/17	60 Months	57,613	57,613	
Wells Fargo PO Box 10306 Des Moines, IA 50306	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	04/18/18	60 Months	5,041	5,041	
PITNEY BOWES GLOBAL 2225 American Drive Neenah, WI 54956-1005	<input type="radio"/>	<input checked="" type="radio"/>	Mail Machine	09/20/11	Ongoing	1,532	1,532	
	<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 ***							106,844	

* 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 Bethel Health and Rehabilitation Center	License No. 2138-C	Report for Year Ended 9/30/2019	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 Blum Shapiro & Co PC 2 3 4	Address (No. & Street, City, State, Zip Code) 2 Enterprise Dr., Shelton, CT 06484
--	--

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	56,387
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 56,387

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 BERCHEM & MOSES, P.C. 2 ROGIN NASSAU, LLC 3 GOLDMAN GRUDER & WOOD 4 TREASURER, STATE OF CT 5	Telephone Number (203)-783-1200 (860) 256-6300 (203) 899-8900
--	--

Address (<i>No. & Street, City, State, Zip Code</i>) 1 75 BROAD STREET, MILFORD, CT 06460 2 185 ASYLYM STREET -22ND FLOOR HARTFORD CT 06103-3460 3 200 CONNECTICUT AVENUE NORWALK CT 06854 4 5

Services Provided by This Firm (*describe fully*)

1	CHRO Complaint Draft Answer	\$	1,215
2	HUD Refinancing (Disallowed)	\$	12,687
3	Collections (Disallowed)	\$	40,508
4	Conservator (Disallowed)	\$	250
5		\$	
			Charge for Services Provided
			\$ 54,660

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

Schedule of Resident Statistics

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C			Report for Year Ended 9/30/2019				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	203	161	28	14	203	161	28	14	203	161	28	14
B. On last day of THIS report period	203	161	28	14	203	161	28	14	203	161	28	14
2. Number of Residents												
A. As of midnight of PREVIOUS report period	178	137	27	14	178	137	27	14	193	156	25	12
B. As of midnight of THIS report period	180	141	27	12	193	156	25	12	180	141	27	12
3. Total Number of Days Care Provided During Period												
A. Medicare	13,376	13,376			10,448	10,448			2,928	2,928		
B. Medicaid (Conn.)	29,075	29,075			21,017	21,017			8,058	8,058		
C. Medicaid (other states)												
D. Private Pay	14,215	3,896	9,517	802	10,761	3,080	7,063	618	3,454	816	2,454	184
E. State SSI for RCH	3,673			3,673	2,753			2,753	920			920
F. Other (Specify) Other Insurance	5,054	5,054			3,657	3,657			1,397	1,397		
G. Total Care Days During Period (3A thru F)	65,393	51,401	9,517	4,475	48,636	38,202	7,063	3,371	16,757	13,199	2,454	1,104
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	17	17			17	17						
B. Other Bed Reserve Days	33	33			22	22			11	11		
5. Total Resident Days (3G + 4A + 4B)	65,443	51,451	9,517	4,475	48,675	38,241	7,063	3,371	16,768	13,210	2,454	1,104

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Bethel Health and Rehabilitation Center, LLC			License No. 2138-C			Report for Year Ended 9/30/2019			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	Residential Care Home			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	28		78		35			27		10		2	
Per Diem Rate													
a. One bed rm.	Various		278.17		650.00			203.00		180.00		143.13	
b. Two bed rms.	Various		278.17		610.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	Residential Care Home		
A. Medicare - Part B								10,672		6,729		3,943	
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								347		347			
C. Other								47,284		46,970		314	
D. Total Physical Therapy Treatments								58,303		54,046		4,257	
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								400		400			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								44		44			
C. Other								2,609		2,609			
D. Total Speech Therapy Treatments								3,053		3,053			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								6,948		6,554		394	
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								218		218			
C. Other								58,181		58,175		6	
D. Total Occupational Therapy Treatments								65,347		64,947		400	

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	600	1				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	175,204	2,080	62,655	1,172	29,461	551
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	433,833	18,408	164,742	6,990	77,464	3,287
5. Dietary Service						
a. Head Dietitian	56,722	1,329	10,492	246	4,934	116
b. Food Service Supervisor	60,642	1,636	11,217	302	5,275	142
c. Dietary Workers	727,149	47,258	134,502	8,741	63,244	4,110
6. Housekeeping Service						
a. Head Housekeeper	64,489	2,158	11,929	399	5,608	188
b. Other Housekeeping Workers	394,980	28,020	73,060	5,183	34,354	2,437
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	38,729	991	13,648	349	6,165	158
b. Other Maintenance Workers	79,127	4,142	27,883	1,460	12,596	660
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	73,980	5,169	34,131	2,385	16,050	1,121
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	232,774	4,160				
b. RN						
1. Direct Care	1,055,152	28,964	3,526	97	1,658	46
2. Administrative**	499,993	11,867				
c. LPN						
1. Direct Care	1,544,233	54,826	63,955	2,271	30,073	1,068
2. Administrative**						
d. Aides and Attendants	2,349,215	127,680	198,374	10,782	93,278	5,070
e. Physical Therapists	127,751	3,924				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	152,047	7,530	130,811	6,479	61,509	3,046
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	265,977	10,303	4,265	165	2,006	78
n. Marketing						
o. Other (Specify)						
See Attached Schedule	499,754	18,136				
<i>A-13. Total Salary Expenditures</i>	8,832,351	378,582	945,190	47,021	443,675	22,078

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
	0		0		0	
Medical Records	\$ 36,676	1,545				
Admissions	\$ 421,233	14,829				
Resp. Therapist	\$ 41,845	1,762				
Total	\$ 499,754	18,136	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
	0		0		0	
Resp. Therapist	\$ 21,524	429				
Soc. Serv.	\$ 350	9				
Total	\$ 21,874	438	\$ -	-	\$ -	-

**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
Bethel Health and Rehabilitation Center, LLC				2138-C	9/30/2019				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	Residential Care Home							
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).										
Marvin J. Ostreicher, 184 Wildacre Ave., Lawrence, NY 11559				Same as Employees	Supervises operations, deals with DNS & Financial Management	66		See attached		

* 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.

Bethel Health Care
Marvin J Ostreicher Time Study
9/30/2019

	BEDS	Total w/ Bnft
Bethel	161	66.00
Bloomfield	120	67.00
Bristol	132	60.00
Cambridge	160	73.00
Hebrew Home	257	111.00
Ludlowe	144	60.00
Maple View	120	58.00
Marlborough	120	56.00
Milford	120	60.00
Regency	130	62.00
Riverside	345	93.00
Village Crest	95	58.00
Water's Edge	150	64.00
Augusta	72	57.00
Belair	102	53.00
Brattleboro	80	65.00
Brentwood	78	50.00
Brewer	111	64.00
Catskill	136	58.00
Colony	92	55.00
Country	111	58.00
Dover	112	58.00
Eastside	69	51.00
Eliot	114	62.00
Glen Falls	120	56.00
Huntington	320	94.00
Kennebunk	78	51.00
Maywood	120	65.00
Newton Wellseley	110	58.00
Norway	70	48.00
Poughkeepsie	200	74.00
Reservoir	144	71.00
Rutland	125	64.00
Sachem	111	54.00
Sands Point	180	70.00
Utica	117	53.00
Westgate	104	59.00
Winship	72	50.00
Vacation/PTO		
Sick		
Personal		
Holiday		
Total	2,948	1,498.00

**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	
Bethel Health and Rehabilitation Center, LLC				2138-C	9/30/2019			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	Residential Care Home							
Section III - Administrators***										
Rich DeMio	175,204			Same as Employees	Administrator	2,080	A2			
Erin Healy		62,655	29,461	Same as Employees	Director of ALU/RCH	1,723	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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	393	7	73	2	34	1
2. Dentist	12,350	222				
3. Pharmacist	22,852	305				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	907,968	16,216				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	56,213	355	10,398	66	4,889	31
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	3,629	Disallow				
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	96,864	1,730				
b. Other						
10. Occupational Therapist						
a. Resident Care	1,109,713	19,819				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	55,946	895				
2. Administrative***						
b. LPN						
1. Direct Care	102,632	2,428				
2. Administrative***						
c. Aides	132,974	5,142				
d. Other						
12. Other (Specify) See Attached Schedule	21,874	438				
B-13 Total Fees Paid in Lieu of Salaries	2,523,408	47,557	10,471	68	4,923	32

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

*** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C	Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
HealthDrive Dental Group 888 Worcester Street Ste 130 Wellesley, MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Consulting Soc Services	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
ASSOC PULMONOLOGISTS OF W CT PO Box 16020 Belfast,ME 04915	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
IPC THE HOSPITALIST COMPANY PO Box 844929 Los Angeles,CA 90084	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
PRO HEALTH PHYSICIANS PO Box 150472 Hartford,CT 06115	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
RSS MEDICAL CONSULTANT LLC - SILVERMAN, RICHARD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
UROLOGY ASSOCIATES DANBURY 51-53 Kenosia Ave Danbury,CT 06810	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Various	Physician Fees / Consol Billing DISALLOW	<input type="radio"/>	<input checked="" type="radio"/>		
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	Nursing Agency	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Swallowing Diagnostics - PO Box 484 Avon CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Nurse Consulting	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Thearpy-809 Main St., E.Hartford,CT, 06108	Consulting Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Consulting Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2019	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 571,976	494,256	52,893	24,827
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 146,262	126,388	13,525	6,349
4. Social Security (F.I.C.A.)	\$ 757,553	654,616	70,053	32,884
5. Health Insurance	\$ 1,226,365	1,059,726	113,406	53,233
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 26,729	23,097	2,472	1,160
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 4,062	3,510	376	176
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 89,573	70,422	13,026	6,125
d. Accounting and Auditing	\$ 56,387	44,331	8,200	3,856
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 54,660	42,973	7,949	3,738
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 35,221	27,691	5,122	2,408
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 45,560	35,819	6,626	3,115
2. Cellular Phones	\$ 5,502	4,326	800	376
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 10,510	8,263	1,528	719
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 48,792	38,360	7,096	3,336
3. Resident Day User Fee	\$ 730,544	730,544		
Subtotal	\$ 3,809,696	3,364,322	303,072	142,302

* 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
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2019		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<i>Subtotals Brought Forward:</i>	3,809,696	3,364,322	303,072	142,302	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 3,641	2,863	529		249
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 16,354	16,354			
5. Education Expenses Related to Seminars and Conventions	\$ 4,949	4,949			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 7,176	5,642	1,044		490
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 63	63			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 32,226	32,226			
4. Fund-Raising***	\$				
5. Medical Records	\$ 500	500			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,182	5,646	1,044		492
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,578	11,578			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 12,650	9,945	1,840		865
10. Contributions*** See Attached Schedule	\$ 1,900	1,494	276		130
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 185,022	145,464	26,907		12,651
12. Administrative Management Services**	\$ 900,646	708,084	130,976		61,586
13. Other (<i>Specify</i>) See Attached Schedule	\$ 69,762	54,847	10,145		4,770
<i>C-14 Total Administrative & General Expenditures</i>	\$ 5,063,345	4,363,977	475,833		223,535

* 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	Residential Care Home
	0	0	0
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
	0	0	0
Promotional Advertising	\$ 32,226		
Total Other Advertising	\$ 32,226	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
	0	0	0
AANAC	\$ 124		
CAHCF	\$ 9,784		
CALA	\$ 1,670		
Total Dues	\$ 11,578	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
	0	0	0
Donations (Disallowed)	1,494	276	130
Total Contributions	\$ 1,494	\$ 276	\$ 130

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
	0	0	0
IT Rental	\$ 6,295	\$ 1,164	\$ 547
Licenses and Permits	\$ 1,459	\$ 270	\$ 127
Penalties (Disallowed)	\$ 3,463	\$ 641	\$ 301
Bank Charges (Routine)	\$ 34,040	\$ 6,296	\$ 2,960
Background Checks	\$ 9,589	\$ 1,774	\$ 834
Total Other Administrative and General	\$ 54,847	\$ 10,145	\$ 4,770

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Bethel Health and Rehabilitation Center, I	2138-C	9/30/2019	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Health Care Associates, Inc.	900,646	Management Fees	Page 16 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
Bethel Health and Rehabilitation Center, LLC		2138-C	9/30/2019		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$	583,447	458,704	84,847		39,896
2. Non-Food Supplies	\$	86,625	68,104	12,597		5,924
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	37,926	29,817	5,515	2,594
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$	707,998	556,625	102,959	48,414
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F. Resident Meals:	Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes <input type="radio"/> No					
H. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No			If yes, specify amt.		\$2,046
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						Page 30 Line IV 1
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bethel Health and Rehabilitation Center, LLC		2138-C	9/30/2019		19	37
Item		Total	CCNH	RHNS	Residential Care Home	
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. \$	14,585	11,467	2,121	997
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	20,916	16,444	3,042	1,430
c. Other (<i>Specify</i>) Other Laundry Expense		\$	15,224	11,969	2,214	1,041
3D. Total Laundry Expenditures (3a + b + c)		\$	50,725	39,880	7,377	3,468
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bethel Health and Rehabilitation Center, LLC		2138-C	9/30/2019		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	69,021	54,264	10,037	4,720
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. \$	1,703	1,339	248	116
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	70,724	55,603	10,285	4,836
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$	696,482	696,482		
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	12,128	12,128		
c.	Medical and Therapeutic Supplies	\$	404,994	404,994		
d.	Ambulance/Limousine****	\$	72	72		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other****	\$	22,386	22,386		
f.	X-rays and Related Radiological Procedures****	\$	58,360	58,360		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory****	\$	145,402	145,402		
i.	Recreation	\$	88,908	88,556	239	113
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (<i>Specify</i>)**** See Attached Schedule	\$	45,688	45,688		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	1,474,420	1,474,068	239	113

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

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

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

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

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

Name of Facility Bethel Health and Rehabilitation Center, LLC			License No. 2138-C		Report for Year Ended 9/30/2019				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	Residential Care Home	Pg	Line
ADP INC	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Service	13,664	2,528	1,188	16	m11
INTEGRATED HEALTH SYSTEMS	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance System	15,140	2,800	1,317	16	m11
SMARTLINX SOLUTIONS	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>		Time & Attendance	16,227	3,002	1,411	16	m11
AMERI PRIDE LINEN & APPAREL	PO Box 1390 BEMIDJI MN 56619	<input type="radio"/>	<input checked="" type="radio"/>		Laundry/Linen	16,444	3,042	1,430	19	3b
M.J.DALY & SONS	110 Mattatuck Heights Rd Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	54,951	19,364	8,748	22	6f
Schindler Elevator Corp.	150 Greenwich St, New York, NY 10006	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Repair	26,393	9,300	4,201	22	6f
THYSSENKRUPP ELEVATOR CORP	7481 N.W 66th St. Miami, FL 33166	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Repair	7,752	2,732	1,234	22	6f
TRANE US Inc.	P.O.Box 406469 Alanta GA 30384-6469	<input type="radio"/>	<input checked="" type="radio"/>		BAS Maintenance	7,722	2,721	1,229	22	6f
CUTTING EDGE LAWN SERVICE	P.O.Box 270 West Redding, CT 06896	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping/ Snow Removal	26,710	9,412	4,252	22	6f
TOWN & COUNTRY MAINTENANCE, LLC	8906 Telegraph Road Lorton, VA 22079	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping/ Snow Removal	28,147	9,918	4,481	22	6f
ADM ENVIRONMENTAL GROUP LLC	Avenue, Brooklyn, Ny 11230	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal/Recycling	22,398	7,893	3,565	22	6f
SMART CARE EQUIPMENT	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Equipment Repair	22,061	7,773	3,512	22	6a
JOHNSON CONTROLS DEPT CH	10320, PALATINE, IL 60055	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	18,890	6,656	3,007	22	6f
		<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
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2019			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 39,427	26,084	9,191		4,152	
b. Heat	\$ 94,206	62,324	21,962		9,920	
c. Light & Power	\$ 327,415	216,607	76,328		34,480	
d. Water	\$ 101,346	67,047	23,626		10,673	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 106,844	84,000	15,538		7,306	
f. Other (<i>itemize</i>)	\$ 368,558	243,825	85,919		38,814	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,037,796	699,887	232,564		105,345	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 81,577	64,136	11,863		5,578	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 81,577	64,136	11,863		5,578	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 2,743	2,157	399		187	
c. Leasehold Improvements	\$ 5,964	4,689	867		408	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 8,707	6,846	1,266		595	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,101,721	1,652,365	305,641		143,715	
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 376,926	296,338	54,814		25,774	
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 71,725	56,390	10,431		4,904	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,640,656	2,076,075	384,015		180,566	

* 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 Bethel Health and Rehabilitation Center, LLC			License No. 2138-C			Report for Year Ended 9/30/2019			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period			257,465		257,465	43,486						
2. Disposals (attach schedule)			(257,465)		(257,465)	(43,486)						
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. Van												
		X	2	2004	48,214		48,214	48,214	SL	5		
		X	2	2005	15,000		15,000	15,000	SL	5		
		X	7	2017	57,848		57,848	14,462	SL	5	11,570	
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Various	Various	1,806,262		1,806,262	1,474,435	SL	Various	68,464	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Various	Various	32,470						1,543	
D-3. Subtotal												81,577
E. Total Depreciation												81,577

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:				
Total additions for Building Improvement		\$ -		\$ - *
Deletions:				
9/30/2019	Disposal - Moved to Realty Co.	\$ (257,465)		
Total deletions for Building Improvement		\$ (257,465)		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, LLC			2138-C		9/30/2019			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.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var.	Var.		61,268		SL	Various	5,964	
C-4. Subtotal									5,964
D. Total Amortization									5,964

* 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 Bethel Health and Rehabilitation Cent	License No. 2138-C	Report for Year Ended 9/30/2019	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				
2. Date Structure Completed		02/18/94		
3. If NOT Original Owner, Date of Purchase		12/31/16		
4. Date of Initial Licensure		02/18/94		
5. Total Licensed Bed Capacity		161 CCNH, 14 RCH, 28 ALU		
6. Square Footage		125,225		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		03/20/12		
c. Interest Rate for the Cost Year		4.00%		
d. Term of Mortgage (number of years)		35		
e. Amount of Principal Borrowed		26,268,700		
f. Principal balance outstanding as of 12/31/18		23,241,704		
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
Bethel Health and Rehabilitation Cent		2138-C	9/30/2019			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
US Department of Housing and Urban Developmen		4.00%					
Address of Lender							
2. Second Mortgage		\$	97,107		97,107		
Name of Lender		Rate					
Orlando Annulli & Sons, Inc.		7.00%					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$	97,107		97,107		

(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
Bethel Health and Rehabilitation Ce		2138-C		9/30/2019			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:				97,107		97,107		
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)				\$	42,368	33,310	6,161	2,897
Interest on Computer								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	139,475	33,310	103,268	2,897
14. Insurance								
a. Insurance on Property (buildings only)				\$	2,961	2,328	431	202
b. Insurance on Automobiles				\$	7,665	6,026	1,115	524
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	35,989	28,294	5,234	2,461
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	141,290	111,082	20,547	9,661
Liability Insurance								
14d. Total Insurance Expenditures (14a + b + c)				\$	187,905	147,730	27,327	12,848
15. Total All Expenditures (A-13 thru C-14)				\$	24,133,062	20,802,914	2,299,528	1,030,620

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center, LLC				2138-C	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	10	12m	Salaries not related to Resident Care	\$ 75,555	73,815	1,184	557
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 53,081	41,845		11,236
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 1,109,713	1,109,713		
7.			Other - See attached Schedule	\$ 56,726	56,726		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 89,573	70,422	13,026	6,125
10.			Accounting	\$			
10a.			Legal	\$ 53,445	42,018	7,772	3,655
11.			Telephone	\$			
12.	15	9h2	Cellular Telephone	\$ 3,702	2,911	538	253
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 3,641	2,863	529	249
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 6,774	6,774		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 32,226	32,226		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,900	1,494	276	130
21.	16	m12	Unallowable Management Fees	\$ 445,258	350,060	64,751	30,447
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 83,555	69,525	9,543	4,487
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)				\$ 2,015,149	1,860,391	97,620	57,138

* 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	Residential Care Home
10	A12g	RN Reduction to Aide Salary			\$ 812
10	A12h	LPN Reduction to Aide Salary			\$ 10,424
10	12o	Respiratory Therapist	\$ 41,845		
Total Other Salaries Adjustment			\$ 41,845	\$ -	\$ 11,236

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	B2	Dentist	\$ 12,350		
13	B3	Pharmacist	\$ 22,852		
13	B12	Resp. Therapist	\$ 21,524		
Total Other Fees Adjustments			\$ 56,726	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
15	Various	Fringes Associated with Admissions Salary Disallowance	\$ 19,635	\$ 315	\$ 148
16	M13	Penalties (Disallowed)	\$ 3,463	\$ 641	\$ 301
15	1j	Corporate Taxes / Pass Thru Entity Tax	\$ 46,426	\$ 8,588	\$ 4,038
Total Other A&G Adjustments			\$ 69,525	\$ 9,543	\$ 4,487

Bethel Health Care
RN & LPN Salary Disallowance
September 30, 2019

Total Aides Salaries	93,278	
Total Aides Hours	<u>5,070</u>	Page 10
Aides Dollars per Hour	\$ 18.40	

RN Stats

Total RN Salaries	1,658	
Total RN Hours	<u>46</u>	Page 10
RN Dollars per Hour	\$ 36.04	

Difference between RN and Aides hourly wage	<u>\$ 17.65</u>
--	-----------------

Total RN Hours	46
Disallowed Hourly Wage	\$ 17.65
RN Disallowed Salary Expense	<u><u>\$ 812</u></u>

LPN Stats

Total LPN Salaries	30,073	
Total LPN Hours	<u>1,068</u>	Page 10
RN Dollars per Hour	\$ 28.16	

Difference between LPN and Aides hourly wage	<u>\$ 9.76</u>
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Total LPN Hours	1,068
Disallowed Hourly Wage	\$ 9.76
LPN Disallowed Salary Expense	<u><u>\$ 10,424</u></u>

**Bethel Health Care
 Calculation of Allowable Management Fee
 September 30, 2019**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	900,646	Page 16, Line m12
Accounting Charges	56,387	Page 15, Line 1d
Total Management Fees Per Agreement	957,033	
Patient Days	65,443	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	65,443	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 14.62	
PPD Allowance Per Client 9/30/18	7.81	J.01a
2019 CPI Increase %	1.01%	J.01b
PPD Allowance 9/30/2019	<u>7.82</u>	
Amount over (Under)	\$ 6.8038	
Total Days	65,443	Page 8 of C/R
Disallowed Management Fee	<u>\$ 445,258</u>	

Rehab Portion of Facility

Facility Square Feet	128,773	[b]	W/P D.01
Rehab Square Feet	2,932	[b]	W/P D.01
Rehab % to Total	2.28%		

Outpatient Portion of Therapies

Total Therapy Treatments (Page 9)	122,046	[C]	W/P D.01
Total Outpatient Therapy Treatments	4,657		W/P D.01
Total Therapies	126,703	[C]	Calculated
Outpatient % to Total Therapies	3.68%		

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.08%		
-----------------------	-------	--	--

Disallowance

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
Maint & Op Expenses (Pg 22 line 6g)	1,037,796	869	29a
Depreciation - Building (Pg 22 line 7b)	-	-	N/A
Rent (Pg 22 line 9)	2,101,721	1,759	N/A
Real Estate Taxes (Pg 22 line 10b)	376,926	315	29a
Property Insurance (Pg 27 line 14a)	44,193	37	29a
		<u>2,980</u>	

[a] Amount ties to page 29 without exception.

[b] Amounts provided by Client.

[c] Amounts provided by Client

**National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2019**

	<u>Amount</u>
Total Cell Phone Expense	5,502 TB Linked
Cell Phone Allowed Based on Bed Capacity	5
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,800
Days in Cost Report (365out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 1,800
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 3,702</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center, LLC				2138-C	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 2,015,149	1,860,391	97,620	57,138
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 696,482	696,482		
28.	20	5d	Ambulance/Limousine	\$ 72	72		
29.	20	5f	X-rays, etc	\$ 58,360	58,360		
30.	20	5h	Laboratory	\$ 145,402	145,402		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 22,386	22,386		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 94,468	94,468		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 4,202	3,304	611	287
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10a	Unallowable Property and Real Estate Taxes	\$ 249	196	36	17
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 869	586	195	88
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 2	2		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 54,828	54,828		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 3,092,469	2,936,476	98,462	57,531

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5l	Resp. Therapy Supplies	\$ 45,688		
20	5i	Cable	\$ 17,958		
20		Medicare Part B Supplies	\$ 30,822		
Total Other Ancillary Costs			\$ 94,468	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7d	Excess movable depreciation (Cascades and Outpatient additions with various	\$ 3,304	\$ 611	\$ 287
Total Excess Movable Equipment Depreciation			\$ 3,304	\$ 611	\$ 287

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	Various	Expense Related to Outpatient Therapy (See Attached)	\$ 586	\$ 195	\$ 88
Total Other Property Adjustments			\$ 586	\$ 195	\$ 88

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, 12138-C		9/30/2019			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,801,063	7,270,117		530,946		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 9,062,227	9,062,227				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 6,871,712	4,866,016	1,876,991	128,705		
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 3,372	3,372				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 10,260	10,260				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 48,972	48,972				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 6,788	6,788				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 176,038	163,185	12,853			
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 129,943	120,455	9,488			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 25,664	25,664				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 6,576	6,576				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 167,162	166,139	1,023			
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 53,241	52,915	326			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (26,741)	(26,741)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 95,953	95,953				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 24,432,230	21,871,898	1,900,681	659,651		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 2,046	2,046				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 1,217	1,217				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 237,708	237,708				
V. Total Other Revenue (1 thru 8)	\$ 240,971	240,971				
VI. Total All Revenue (III +V)	\$ 24,673,201	22,112,869	1,900,681	659,651		

* 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	Residential Care Home
		0	0	0
30 II 6A	Ambulance	\$ 298		
30 II 6A	Xray	\$ 53,598		
30 II 6A	Lab	\$ 88,021		
30 II 6A	Contractual Allowance	\$ (168,658)		
Total Other Resident Revenue - Medicare		\$ (26,741)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
		0	0	0
30 II 6B	Lab	\$ 36,855		
30 II 6B	Xray	\$ 21,388		
30 II 6B	Contractual Allowance	\$ 37,710		
Total Other Resident Revenue		\$ 95,953	\$ -	\$ -

Interest Income

		Account			
Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
			0	0	0
30 IV 5	Interest Income	895,913	\$ 1,217		
Total Interest Income			\$ 1,217	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
		0	0	0
30 IV 8	Misc. Other Income (Disallowed)	\$ 54,828		
30 IV 8	Pass Thru Tax Income	\$ 182,880		
Total Other Revenue		\$ 237,708	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center	2138-C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,241,152
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,134,353
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	44,442
5. Prepaid Expenses			\$	175,169
a. Prepaid Worker's Comp	40,598			
b. Prepaid Insurance	40,485			
c. Prepaid Other	65,706			
d. See Schedule	28,380			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	183,412
Deferred Tax	182,880			
Due from Bethel	532			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,778,528
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,838,732</u>		\$	294,290
	Accum. Depreciation <u>1,544,442</u>	Net		
7. Motor Vehicles	*Historical Cost <u>121,062</u>		\$	31,816
	Accum. Depreciation <u>89,246</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	45,548
CIP	14,276			
See Schedule	31,272			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	371,654

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center	2138-C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	3,150,182
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	13,306		
	Accum. Depreciation	12,241	Net	\$ 1,065
3. Buildings				
	*Historical Cost	22,939,429		
	Accum. Depreciation	14,363,397	Net	\$ 8,576,032
4. Non-Movable Equipment				
	*Historical Cost	708,539		
	Accum. Depreciation	369,908	Net	\$ 338,631
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)			\$	8,915,728
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
	*Historical Cost			
	Accum. Depreciation		Net	\$
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
\$				
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)				
Security Deposit		20,094		\$ 20,094
\$				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	20,094
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	12,086,004

* 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 Bethel Health and Rehabilitation Center, LLC		License No. 2138-C	Report for Year Ended 9/30/2019	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,806,710
2. Notes Payable (<i>itemize</i>)				\$	1,525,743
ST Notes Payable					1,525,743
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>)				\$	721,855
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	2,459,125
Due to Medicaid		187,337	Accrued Expenses Other	246,786	
Deferred Revenue		134,177	Accrued Pension	13,364	
Patient Fund		2,357	Accrued Workers Comp	91,914	
Security Deposit		183,433	See Schedule	1,599,757	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	6,513,433

* 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 Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account			Amount	
Total Brought Forward:			6,513,433	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				
				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				
				\$ 12,336,354
Name and Address of Lender	Amount	Loan Date		
Bethel Health Realty	12,336,354			
4. Other Long-Term Liabilities (<i>itemize</i>)				
LT Notes Payable		437,310		
See Schedule				\$ 437,310
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 12,773,664
C. Total All Liabilities (Lines A-13 + B-5)				\$ 19,287,097

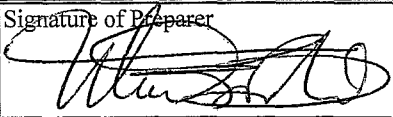
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center	2138-C	9/30/2019	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			\$	8,915,728
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			\$	8,915,728
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(16,662,923)
6. Gain or Loss for Period			\$	546,102
	10/1/2018	thru	9/30/2019	
7. Total Net Worth			\$	(16,116,821)
C. Total Reserves and Net Worth			\$	(7,201,093)
D. Total Liabilities, Reserves, and Net Worth			\$	12,086,004

H. Changes in Total Net Worth

Name of Facility Bethel Health and Rehabilitation Center,	License No. 2138-C	Report for Year Ended 9/30/2019	Page 36	of 37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(16,721,855)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	24,673,201		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	24,127,099		
D. Net Income or Deficit			\$	546,102		
E. Balance			\$	(16,175,753)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenses per Pg. 27 24,133,063						
CR vs. FS Depreciation (5,964)						
Total Expenses 24,127,099						
2. Other (<i>itemize</i>)						
Prior Period Adj. 68,908						
F-3. Total Additions					\$	68,908
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>)			\$	9,976		
Purpose		Amount				
Partner Draw		9,976				
3. Total Deductions			\$	9,976		
H. Balance at End of Period			\$	(16,116,821)		
				09/30/19		

I. Preparer's/Reviewer's Certification

Name of Facility Bethel Health and Rehabilitation Center,		License No. 2138-C	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/13/20	
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps				Phone Number 516-705-4813	
Contact Email Address jphelps@nathealthcare.com					

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Bethel Health Care for the year ended 9/30/2019, 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 Bethel Health Care. 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 Bethel Health Care and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 13, 2020

Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

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

Facility Name Bethel Health Care

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: Allocation schedule included in cost report package.

- 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: _____
