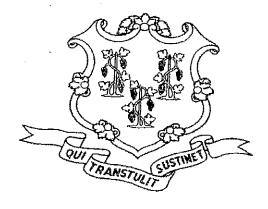
State of Connecticut



15/51

Annual Report of Long-Term Care Facility

| | | (| Jost Year 2 | 015 | | RECEIV | ED . | |
|----------------------------------|-------------------------------|------------------|---|----------|-----------|----------------------------------|------------------------|-----------|
| Name of Facility (as | licensed) | | | | | FEB 17 | 2016 | _ |
| Bristol Healthcare, In | nc. d/b/a Ingrah | am Manor | | | | \ | | |
| Address (No. & Stre | et, City, State, | Zip Code) | | | | DEPT. OF SOCIAL | SERVICES | 100 |
| 400 North Main Stre | et, Bristol, CT | 06010 | | | OEE | DEPT. OF SOCIAL CE OF CON AND | RATE SETTIN | 100] |
| Type of Facility | | | | | L | | | , je sese |
| ☐ Chronic and C Nursing Hom | Convalescent e only (CCNH) | | Rest Home wit Supervision on (RHNS) | _ | g . □ | (Specify) | | |
| Report for Year Beg 10/1/2014 | _ | | Report for Yea 9/30/2015 | r Ending | | | | |
| | | , | | | | | | |
| License Numbers: | | CCNH 2056-C | RHNS | | (Specify) | M | edicare Pro 07-5329 | vider |
| Medicaid Provider N | umbers: | C0 20561 | CNH | RI | HNS | IC | F-IID | |
| For Department Us | e Only | | | | | | | |
| Sequence Number Assigned | Signed and Notarized | Date Received | Sequence N Assigne | | Signed a | nd Notarized | Date Rec | eived |
| · | | | , | | | | | |

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General Information

| Name of Facility (as licensed) | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|------|----|
| Bristol Healthcare, Inc. d/b/a Ingraham Manor | 2056-C | 9/30/2015 | 1 | 37 |

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bristol Healthcare, Inc. d/b/a Ingraham Manor [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

| | ., | | |
|-------------------------------|--------|------------------------|---------------|
| Signed (Administrator) | Date | Signed (Owner) | Date |
| Com Co My | 3/8/16 | | |
| Printed Name (Administrator) | | Printed Name (Owner) | |
| Jonathan Neagle | | | |
| Subscribed and Sworn State of | Date | Signed (Notary Public) | Comm. Expires |
| to before me: | JAIS | P. Co | 4130 NDW |
| Address of Notary Public | 3 11-1 | 7 | |
| Song to 2 Haptal Inc. 9 | OK THE | CT 8/0/1/15 | |

(Notary Seal)

State of Connecticut Annual Report of Long-Term Care Facility CSP-1A Rev. 6/95

State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

| Data Required for Real Wage Adjust | tm | ent | | Page 1A | of 37 |
|--|----|-------------------------|-------|--------------------|-----------------|
| Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor | | Period Cov | ered: | From 10/1/2014 | To 9/30/2015 |
| Address of Facility 400 North Main Street, Bristol, CT 06010 | | | | | |
| Report Prepared By Marcum LLP | | Phone Nun 203-781-96 | | Date 12/24/2015 | |
| Item | | Total | CCNH | RHNS | (Specify) |
| Dietary wages paid | \$ | | | | |
| 2. Laundry wages paid | \$ | ļ | | | |
| 3. Housekeeping wages paid | \$ | | | ļ | |
| 4. Nursing wages paid | \$ | | | | |
| 5. All other wages paid | \$ | | | | |
| 6. Total Wages Paid | \$ | | | | |
| 7. Total salaries paid | \$ | | | <u> </u> | <u> </u> |
| 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

| | Pho | ne No. of Fac | ility | Report for Yes | ar Ended | Page | of |
|--|-----------------|---------------|--------|-------------------|------------|---------------------------------------|---------------------------------------|
| · | | -585-3400 | | 9/30/2015 | | 2 | 37 |
| Name of Facility (as shown on license) | | | | street, City, Sta | | | |
| Bristol Healthcare, Inc. d/b/a Ingraham Manor | | | lain ! | Street, Bristol, | CT 0601 | 0 | |
| C | CNH | RHNS | | (Specify) | | E | rovider No. |
| License Numbers: 2056 | -C | | L | | | 07-5329 | |
| Type of Facility (Check appropriate box(es)) | • | | | | | | |
| Chronic and Convalescent | | t Home with 1 | | | (Specify) |) | |
| Nursing Home only (CCNH) | □ Sup | ervision only | (RH | NS) | (~ F y) | , | |
| Type of Ownership (Check appropriate box) | | | | | | | |
| | ership O | Profit Corp. | • | Non-Profit Cor | р. О | Government | O Trust |
| O I tophototomp O 220 | | | Date | e Opened | Date Clo | osed | |
| If this facility opened or closed during report year | nrovide: | | Dun | Ороноа | 2 477 5 (1 | | |
| In this racinty opened of closed during report year | profraoi | | | | | | |
| Has there been any change in ownership | | | 1 | | 1 | · · · · · · · · · · · · · · · · · · · | |
| or operation during this report year? | 0 | Yes | • | No | If "Yes," | ' explain full | у |
| or observed and some | | | | | | | |
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| Administrator | | | | 31 IV | | | |
| Name of Administrator | | | | Nursing H | | 000747 | |
| Jonathan Neagle | | | | 1 | ı | 000747 | |
| | (0.11 | | Cd | License | No.:] | | |
| Other Operators/Owners who are assistant admir | ustrators (full | or part time) | of th | License | No ·I | | |
| Name | | | | License | 110 | | |
| N/A | | | | | | | |
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State of Connecticut

Annual Report of Long-Term Care Facility

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General Information and Questionnaire Partners/Members

| Name of Facility Bristol Healthcare, Inc. d/b/a In | oraham Manor | License No. 2056-C | Report for Y 9/30/2015 | ear Ended | Page of 3 37 |
|---|--------------|-----------------------|------------------------|--------------------------|-------------------------|
| Legal Name of Parti | | Business | | State(s) and/ Which R | or Town(s) in egistered |
| | | | | | |
| Name of Partners/Members | Business Ac | ddress | | Title | % Owned |
| N/A | | | | | |
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State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3A Rev. 10/2005

General Information and Questionnaire Corporate Owners

| Name of Facility | License No. Report for Year E | nded | Page | of |
|---|--|--------------------|-------------------|--------|
| District Healthcare Inc. d/h/a Ingraham Mano | 2056-C 9/30/2015 | | 3A | 37 |
| If this facility is owned or operated as a corpor | ration, provide the following informat | ion: | | |
| Legal Name of Corporation | Business Address | State(3) III Title | ch Incorp | orated |
| Bristol Healthcare, Inc. d/b/a | 400 North Main Street, Bristol, CT | CT | | |
| Ingraham Manor | 06010 | | | |
| Inglandin Mario. | | | | |
| Name of Directors, Officers | Business Address | Title | No. Sl Held by | |
| See Complete Listing Attached | | | | |
| See Complete Blatting : | | | | |
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| | | _ | | |
| Names of Stockholders Owning at Least 10% | 6 | | | |
| of Shares | | | | |
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2015 BOARD OF DIRECTORS BRISTOL HEALTH CARE, INC.

Board Member Name:

Sharon Adler

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

Kurt Barwis

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

Kenneth Benoit, MD

Mark Blum

Secretary/Treasurer of the Board Thomaston Savings Bank 203 Main Street Thomaston, CT 06787 860-283-3405

Mary Ann Cordeau, PhD, RN

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

Douglas Devnew

Trumpf, Inc. 111 Hyde Rd Farmington, CT 06032 860-255-6514

Glenn Heiser

Conning Asset Management Co. One Financial Plaza Hartford, CT 06103-2627 860-299-2100

John J. Leone, Jr.

Vice Chairman of the Board N/A

John Lodovico, Jr.

Tunxis Community Technical College 271 Scott Swamp Road Farmington, CT 06032 860-255-3420

Thomas Monahan

N/A

Marie O'Brien

Chairman of the Board N/A

Bala Shanmugam, M.D.

President of the Medical Staff 923 Farmington Avenue Bristol, CT 06010 860-314-6000

Ellen Solek

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

Valerie Vitale, MD

291 Queen Street Bristol, CT 06010 860-583-1845

Lexie Mangum

29 South Street Bristol, CT 06011 Board Member State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

| Name of Facility | License No. | Report for Year Ended 9/30/2015 | Page of 3B 37 |
|--|---------------------------------------|---------------------------------|---------------|
| ro :-+-1 Healthoora Ina d/b/a Ingraham Manor | 2056-C | provide the following inform | |
| If this facility is owned or operated as an individu | ai proprietorship, | provide the following inform | iutiVIII |
| Ow | mer(s) of Facility | | ! |
| | | | |
| N1/A | | | |
| N/A : : : : : : : : : : : : : : : : : : : | | | |
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Annual Report of Long-Term Care Facility CSP-4 Rev. 10/2005 State of Connecticut

General Information and Questionnaire Related Parties*

| Name of Facility Design Healthows Inc. 4/h/a Increhen Manor | /h/s Increham Manor | License No. | e No. 2056-C | Report for Year Ended 9/30/2015 | | Page 4 | of 37 |
|--|---|------------------------------------|-----------------------------------|--|---|------------------------------|--------------------------------|
| בייוור ליוה אין ווכמווולמו כי חוצי כ | or ingramming | | | The state of the s | | | |
| Are any individuals recei | Are any individuals receiving compensation from the facility related through | cility rela | sted through | yes © No | If "Yes," provide the Name/Address and complete the information on Page 11 of the report. | e Name/Addr nation on Pag | ess and e 11 of the report. |
| maringe, aoung to com | (T) | | | | | | |
| Are any individuals or co | Are any individuals or companies which provide goods or services, | or servic | es, | | | | |
| including the rental of parelated through family as | 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? | to this fare, control, of this far | cility, or business cility? | O Yes © No | If "Yes," provide the following information: | ne following i | nformation: |
| transportation of the state of | 1 - 4 | | | | | | |
| | | Also | o Provides | | Indicate Where | | |
| | | Goods/ | s/Services to | | Costs are included | | A ctivel Cost to the |
| Name of Related | Business | Non-R | Non-Related Parties | Description of Goods/Services | nn Annual Keport Page # / Line # | Reported | Related Party |
| Illulyland of Company | 141 Brewster Road, Bristol, CT | | ╢ | | | | |
| Bristol Hospital, Inc. | 06010 | 0 | 9 | Management Fees | Pg. 16 / Line m12 | 258,889 | 258,889 |
| Bristol Hospital, Inc. | 41 Brewster Road, Bristol, CT 06010 | 0 | • | Medical Malpractice Insurance | Pg. 27 / Line 14c3 | 18,700 | 18,700 |
| Drietal Liversital Inc | 41 Brewster Road, Bristol, CT | 0 | • | Empiovee Physicals | Pg. 15 / Line 1a9 | 56,427 | 56,427 |
| Distoi Hospital, III. | 41 Brewster Road, Bristol, CT | 0 | 0 | Pavroll Deductions | Passthrough from Emp | Ö | |
| באות ישותקפטון וואנון מ | 41 Brewster Road, Bristol, CT | С | © | | 11 m out 1/ 51 mg | 13 150 | 13 150 |
| Bristol Hospital, Inc. | 06010 |) | | Payroll Processing | 1 g. 10 / Luic 1111 1 | 251,67 | |
| Bristol Hospital, Inc. | 41 Brewster Road, Bristol, C1 06010 | 0 | • | Various Patient Care Consultants | Pg. 13 / Var. Lines | | |
| TIC | 114 Woodland Street, Hartford, CT 06105 | • | 0 | Laundry Consortium | Pg. 19 / Line 3b | 82,979 | 82,979 |
| Bristol Hospital, Inc. | 41 Brewster Road, Bristol, CT 06010 | • | 0 | Common Pension Plan | Pg. 15 / Line la7 | 125,244 | 125,244 |
| The state of the s | 41 Brewster Road, Bristol, CT | 0 | 0 | Pronerty Insurance | Pg. 27 / Line 14a | 54,262 | 54,262 |
| Bristol Flospitat, Ilic. | VOULD to if names and | | | | | | |

Use additional sheets if necessary.** Provide the percentage amount of revenue received from non-related parties.

State of Connecticut Annual Report of Long-Term Care Facility CSP-5 Rev. 9/2002

General Information and Questionnaire Basis for Allocation of Costs

| Name of Facility | License No | | Report for Year Ended | Page of |
|---|---------------|--------------|---|---------------------|
| District Healthours Ing d/b/a Ingraham Manor | 2056-C | | 9/30/2015 | 5 37 |
| If the facility is licensed as CDH and/or RCH or | r provides A | IDS or TBI | services with special Medica | id rates, costs |
| must be allocated to CCNH and RHNS as follo | ws: | | Method of Allocation | on |
| <u>Item</u> | | Number of | meals served to residents | |
| Dietary | | | pounds processed | |
| Laundry | | | square feet serviced | |
| Housekeeping | | Number of | hours of routine care provid | ed by EACH |
| Nursing | | employee o | classification, i.e., Director (c Nurses, Licensed Practical N | or Charge Nurse), |
| D. I. I. C. Granificato | | Number of | hours of resident care provide | ded by EACH |
| Direct Resident Care Consultants | | | (See listing page 13) | · |
| Maintenance and operation of plant | | Square fee | | |
| Property costs (depreciation) | | Square fee | | |
| Employee health and welfare | | Gross sala | | |
| Management services | | Appropria | te cost center involved | |
| All other General Administrative expenses | | Total of D | irect and Allocated Costs | |
| The preparer of this report must answer the following | lowing mest | ions applica | ble to the cost information p | rovided. |
| In the preparation of this Report, were all costs allocated as required? | ⊙ Yes | O No | If "No," explain fully why s not made. | such allocation was |
| Explain the allocation of related company explains the allocation of related company explains the second seco | xpenses and | attach copy | of appropriate supporting da | ata. |
| 3. Did the Facility appropriately allocate and see.g., Assisted Living, Home Health, Outpa | self-disallow | direct and i | ndirect costs to non-nursing | home cost centers? |
| (e.g., Assisted Living, Home Health, Output | • Yes | O No | If "No," explain fully why not made. | such allocation was |
| | | | | |

Annual Report of Long-Term Care Facility State of Connecticut CSP-6 Rev. 9/2002

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. | | | | | | | |
|--|------------|----------------|-----------------------------|-----------------------|-----------|-----------|---------|
| Nome of Fooility | | | License No. | Report for Year Ended | ear Ended | | |
| Indinic of 1 defined | Ļ | | 2056-C | 9/30/2015 | | | 6 37 |
| Dristoi meannicate, inc. wo'a menami riano | | × 4.0 | | | | | |
| | Kelated 10 | 9 | | | | | |
| | Owners, | ers, | | | | Jenua | |
| | Operators, | tors, | | Date of | Term of | Amount | Amount |
| Money Address of Lecon | Yes | Σ _Σ | Description of Items Leased | Lease** | Lease | of Lease | Claimed |
| Ryan Business Systems, 455 Governor's Highway, South | 0 | 1 | Copier | 08/01/08 | On-going | 4,547 | 4,547 |
| Windsor, CT 06074 | 0 | 0 | | | | | |
| | C | C | | | | | |
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| | 0 | 0 | | | | | |
| | 0 | 0 | | | - | | |
| | 0 | 0 | | | | | |
| | _ c | C | | | | | |
| A Section 1 | > | > | | | | | |
| | ; | • | , O Yes | | o No | Total *** | 4.547 |

Is a Mileage Log Book Maintained for All Leased Vehicles?

^{*} 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.

CSP-7 Rev. 6/95

General Information and Questionnaire Accounting Basis

| Name of Facility Licens | | Report for Year Ended | | Page | 37 |
|---|---|--|---------------|-------------|---------------------------------------|
| Bristol Healthcare, Inc. d/b/a Ingral | 2056-C | 9/30/2015 | | 7 | 31 |
| The records of this facility for the period of | covered by this report | were maintained on the following basis: | | | |
| Accrual O Cash O Modi | | | <u> </u> | | · · · · · · · · · · · · · · · · · · · |
| Is the accounting basis for this | | 701D / H | | | |
| period the same as for the O Yes | | If "No," explain. | | | |
| previous period? O No | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Independent Accounting Firm | | | | | |
| Name of Accounting Firm | | Address (No. & Street, City, State, Zip Code) | | | |
| 1 Marcum LLP | | 555 Long Wharf Drive, New Haven, CT | 06511 | | |
| 2 O'Connor Davies, LLP | | 100 Great Meadow Road, Suite 401, Wes | | Г 06109 | |
| 3 Crowe Horwath LLP | | PO Box 71570, Chicago, IL 60694-1570 | | | |
| 4 | | | | | |
| Services Provided by This Firm (describe | fully) | | | | |
| 1 Reimbursement Advisory Consulting | | | \$ | 25,338 | |
| 2 Medicaid and Medicare cost report preparation | on and consultation | | \$ | 22,088 | |
| 3 Annual audit, facility audit | | | \$ | 32,700 | |
| 4 | | | \$ | | |
| | | | Charge for S | Services P | rovided |
| | • | | \$ | 80,126 | |
| Are These Charges Reflected in the Expenditure Po | ortion of This Report? If Y | es, Specify Expense Classification and Line No. | | | |
| ⊙ Yes O No Page | 15, Line 1d | | | , . | |
| Legal Services Information | | | les i | | |
| Name of Legal Firm or Independent Atto | rney | | Telephone N | | |
| 1 Margaret Hayes | | | 860-357-06 | | |
| 2 Treasurer State of CT | | | 860-584-62 | | |
| 3 State Marshal Arthur B Cyr | | • | 860-261-48 | 74 | |
| 4 | | | | - | |
| 5 | | | L | | |
| Address (No. & Street, City, State, Zip C | | | | | |
| 1 106 North Street, Bristol, CT 06011 | | | | | |
| 2 111 North Main Street #23, Bristol, | C1 06010 | • | | | |
| 3 201 West Street, Bristol, CT 06010 | | | | | |
| 4 | | | | | |
| Services Provided by This Firm (describe | e fully) | | | | |
| Collections (Disallowed on Pg. 28) | | | \$ | 1,361 | |
| | | | \$ | 450 | |
| | olication (Disallowed on Pe | 28) | \$ | 180 | |
| | and the second of the second | | . \$ | | |
| 4 | | | \$ | | |
| 5 | | | Charge for | Services F | rovided |
| | | | \$ | 1,991 | |
| | | Van Chariffy Evnance Classification and Line No. | 1 <u></u> | .,,,,, | |
| Are These Charges Reflected in the Expenditure P | ortion of This Report? IT to 15, Line 1e | es, specify Expense Classification and Disc No. | | | |
| O Yes O No | , 19, DIIIO 10 | | | | |
| | | | - | | |

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-8 Rev. 9/2002

Schedule of Resident Statistics

| THE PARTY CONTRACTOR C | | | | | | | | ; | ۳ | | n | J* |
|--|---------------------|------------------------|------------------------|--------------------|--------|--|-------------------------|-------------------------------------|--------------|----------------------|---------------|-----------|
| Name of Facility | | | License No. 2056 | e No. 2056-C | | | Keport to: 9/30/2015 | Report tor Year Ended 19/30/2015 | Σ. | | 7.8% 8 | 37 |
| Diisivi neallicale, iiic. wora ingranan istaro: | | | | | 4 | eriod 10/ | Period 10/1 Thru 6/30 | 30 | | Period 7/1 Thru 9/30 | Thru 9/3 | 0 |
| | Total All Levels | Total CCNH Level | Total RHNS Level | Total (Specify) | Total | CCNH | RHNS | (Specify) | Total | CCNH | RHNS | (Specify) |
| Certified Bed Capacity On last day of PREVIOUS report period | 128 | 128 | | | 128 | 128 | | | 128 | 128 | | |
| B. On last day of THIS report period | 128 | 128 | | | 128 | 128 | | | 128 | 128 | | |
| Ħ | 901 | 106 | | | 106 | 106 | | | 115 | 115 | | |
| l l | 117 | 117 | | | 115 | 115 | | , | 117 | 711 | | |
| 12 | | | | | | | | | | | | |
| A. Medicare | 5,363 | 5,363 | | | 4,200 | 4,200 | | | 1,163 | 1,163 | | |
| B. Medicaid (Conn.) | 30,113 | 30,113 | | | 22,408 | 22,408 | | | 7,705 | 7,705 | | |
| C. Medicaid (other states) | | | | | | and the second s | | | | | | |
| D. Private Pay | 2,526 | 2,526 | | | 1,677 | 1,677 | | | 849 | 849 | | |
| E. State SSI for RCH | | | | | | opposite the second | | | | | | |
| F. Other (Specify) Managed Care / Hospice | 4,421 | 4,421 | | | 3,257 | 3,257 | | | 1,164 | 1,164 | | |
| G. Total Care Days During Period (3A thru F) | 42,423 | 42,423 | | | 31,542 | 31,542 | | | 10,881 | 10,881 | | |
| 4. Total Number of Days Not Included in Figures in 3G | - In | | | | | | | | , | | | |
| for Which Revenue Was Received for Reserved Beds A. Medicaid Bed Reserve Days | 50 | | | | | | | | | | | |
| B. Other Bed Reserve Days | 23 | 23 | | | 23 | 23 | | | | | | |
| 5. Total Resident Days (3G + 4A + 4B) | 42,446 | 42,446 | | - | 31,565 | 31,565 | | | 10,881 | 10,881 | | |
| ł | | | | | | | | | | | | |

Schedule of Resident Statistics (Cont'd)

| Name of Facil | lity | | | Licen | se No. | | |] | | for Year | | | Page | of |
|----------------------|------------------|-----------|--------------------|--------------|-----------------|--|------------------------|----------|----------|--|-------------|------------------|-------------------------------|---------------------------------------|
| | | c. d/b/a | Ingraham Mano | 20 |)56-C | | | | | 9/30/201 | 5 | | 9 | 37 |
| 4. Were the | ere any c | hanges | in the certified b | ed ca | pacity du | ring t | he repo | rt yea | r? | 0 | Yes | • | No | |
| n "YES" | | | Change | 1011. | Ch | ange | in Bed | S | | Car | pacity Afte | r Change | | |
| 75-4 | | | (Specify) | | Lost | ungo. | | Gaine | d | | | | | |
| Date of | CCNH | RHNS | (apecity) | | FOSI | | | | | | | | | |
| Change | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) | CCNH | RHNS | (Specify) | Reason fo | r Change |
| | (1) | - (2) | (0) | (1) | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | <u>.</u> | | | | |
| | | | | | | | L | <u> </u> | | | | | | |
| 5. If there v | was any | change | in certified bed | capaci | ty during | the r | eport y | ear (as | s report | ed in iten | n 4 above) | provide the num | nber of | |
| RESIDI | ENT DA | YS for | 90 days followir | ig the | change. | | | | | 1 | | | | |
| | | | Change in R | esider | nt Days | | | | | CC | CNH | RHNS | (Spe | cify) |
| 1st chan | | | <u> </u> | | | | | | | | | | | |
| 2nd char | | | | | | | | | | | | | | |
| 3rd char 4th char | | | | | ··············· | | | | | | | | | |
| 6. Number | of Resid | dents an | d Rates on Sept | ember | 30 of Co | st Ye | ar | | | | | | | |
| <u> </u> | | | Medicare | | Medi | caid | · · · · | <u> </u> | | S | elf-Pay | | Other Stat | e Assisted |
| | | | | | | | | | • | | | | | |
| | | | - | l · | | | | | | | | | 2011 | 10211 |
| | ltem | | CCNH | | CNH_ | R | HNS | C | CNH | | -INS | (Specify) | R,C.H. | ICF-MR |
| No. of R | | S | 13 | 32:35E740 | 84 | ewaene | | | 20 | SECOLOGICALISTS | | | | Section 1 |
| | Per Diem Rate | | | | 433.00 | 集物主义 | reaction of the second | | | \$\$90,20,500, 4,083,773,773,044 <u>55,1</u> | | | | |
| a. One | | | Various Various | ├ | 233,48 | | | ╫ | 419.00 | | | | | |
| | | | Various | | 255,46 | | | 1 | | | | | | |
| c. Three | e or mor rms. | е | | | | | | | 415.00 | 1 | | | | |
| Bea | rius. | | <u> </u> | ! | | J | | | | | | | | |
| | | | | | | | | | | | | | | 45 46 |
| 7. Total N | umber o | f Physic | al Therapy Trea | ment | S | | | | | TC | TAL | CCNH | RHNS | (Specify) |
| l A | . Medic | are - Par | rt B | | | | | | | 44VS (7594) 24 | 3,634 | 3,634 | SAGEST (ESSENS | |
| В | . Medic | aid (Exc | clusive of Part B |) | | | | | | | 1,011 | 1,011 | | |
| | | | ce Treatments | | | | | | | | 1,011 | 1,011 | | |
| | 2. Res | storative | Treatments | | | | | | | <u> </u> | 21,036 | 21,036 | | |
| | | Physica | l Therapy Treat | ment | 5 | | | | | | 25,681 | 25,681 | | |
| | | | Therapy Treati | | | | | | | | | 发生的复数形式 | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |
| A | . Medic | are - Pa | rt B | | | | | | | | 311 | 311 | | |
| В | Medic | aid (Exc | clusive of Part B |) | , | | | | | 1000 | Separate e | | | <u>Coldeniamera</u> s |
| | | | ce Treatments | | | | | | | | 201 | 201 | | |
| | | storative | Treatments | | | | | | | | 1,769 | 1,769 | <u> </u> | |
| | . Other | G | TI Tuanto | aara te | | | | | | - | 2,281 | 2,281 | | |
| | | | Therapy Treatn | | ments | | | | | 美工模的 | | | | 1000 |
| 9. Total N | umber o | are - Pa | ational Therapy | i i Cal | TIP(III) | | | | | | 3,412 | 3,412 | - American Confessor Assessed | |
| A B | Medio | aid (Ex | clusive of Part B |) | | | | | | a de la compania del compania de la compania del compania de la compania del la compania de la c | | | | |
| | 1. Ma | intenan | ce Treatments | • | | | | | | Paragraphic Co. The | 1,178 | 1,178 | | |
| | | | Treatments | | | | | | | | | | | |
| | . Other | | | | | | | | | | 22,645 | 22,645 27,235 | | |
| D |). Total | Оссира | tional Therapy | Treat | ments | | | | | | 27,235 | 1 21,233 | <u> </u> | |

Report of Expenditures - Salaries & Wages

| Name of Facility | License No. | | Report for Year | Ended | Page | of |
|--|---|---|--|--|---------------------------------|--|
| Bristol Healthcare, Inc. d/b/a Ingraham Manor | 2056-C | | 9/30/2015 | | 10 | 37 |
| Are time records maintained by all individuals receiving con | npensation? | • | Yes | 0 | No | <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u> |
| | 1 | | Total Cost a | nd Hours | | |
| | | | | | | |
| | 1 | | 51274 | T.Y | (Specify) | Hours |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | 110015 |
| A. Salaries and Wages* | | | 737 | | | |
| 1. Operators/Owners (Complete also Sec. 1 | | | | | | TO THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO IS NAMED IN COL |
| of Schedule A1) 2. Administrator(s) (Complete also Sec. III | | #1849 Dog 400 | 146.45 (148.48) | 机构设施设施。 | | (動學)法例 |
| of Schedule A1) | 116,326 | 2,080 | | | | |
| Assistant Administrator (Complete also Sec. IV | | 第二次 | | | ALVALO SALOS L | |
| of Schedule A1) | (<u>) 140</u> () 3(<u>) 4</u> | | | | | |
| 4. Other Administrative Salaries (telephone | 5 - 6 5 7 V | in Garate English | 73.15 St. 20 | 10000000000000000000000000000000000000 | Section Section | |
| operator, clerks, receptionists, etc.) | 202,113 | 11,302 | | | anna aire Athrope Salai (A) | |
| 5. Dietary Service | | | | | | |
| a. Head Dietitian | 10.600 | 0.000 | | | | |
| b. Food Service Supervisor | 48,699 335,392 | 2,080 30,999 | | | | |
| c. Dietary Workers | 333,392 | \$1573701400 HARDS | | | | |
| 6. Housekeeping Service | 47,040 | 1,540 | | STANTAGE STATE | Service and the service and the | |
| a. Head Housekeeper b. Other Housekeeping Workers | 261,490 | | | | | |
| 7. Repairs & Maintenance Services | E E T D A S A S A S A S A S A S A S A S A S A | | (1) (1) (1) (2) (2) (2) (3) (3) | 2 F. D. B. L. | HIL GAZZIZIZIZANA | 2.54.0016 |
| a. Engineer or Chief of Maintenance | - State and Antiference and advantage of the | | | <u> </u> | | |
| b. Other Maintenance Workers | 36,648 | 2,495 | A PARTY NO THE CONTRACT OF CONTRACT | . No state of the second | | |
| 8. Laundry Service | | | | 建设置积多 | | 167 SURVE |
| a. Supervisor | 66.663 | 4 151 | | | <u></u> | |
| b. Other Laundry Workers | 55,553 | 4,151 | <u> </u> | - | | , |
| 9. Barber and Beautician Services | - | | | | | <u> </u> |
| 10. Protective Services 11. Accounting Services | | | | 1000 | | 建设数 |
| a. Head Accountant | 27-72-94 P#15-95 4-42/37-74-19-04-1 | 1234,6200 03.451,6004 6 | | | | <u></u> |
| b. Other Accountants | | | | 77.55.575 (1950) | | Torrest Targett |
| 12. Professional Care of Residents | 6927 STATE STATE | | | 5206 | | |
| a. Directors and Assistant Director of Nurses | 68,812 | | The second secon | Coton DOMA Diversi | | 2020 No. 100 A 100 |
| b. RN | | | | | 37/2/2011 | |
| I. Direct Care | 1,013,866 | | | | | |
| 2. Administrative** | 380,55 | 12,05 | | | | /第三字 (特力) |
| c. LPN | 762,64 | 26,850 | 6 | , Seneral Company | | (P. Litter Apple Comme |
| Direct Care Administrative** | 702,04 | 20,05 | <u> </u> | | | |
| d. Aides and Attendants | 2,267,70 | 139,289 | 9 | | | |
| e. Physical Therapists | | | | | | ļ |
| f. Speech Therapists | | | | · · | | |
| g. Occupational Therapists | | | | | | |
| h. Recreation Workers | 89,05 | and translational control of the control of | | | | |
| i. Physicians | | | | | | |
| Medical Director Utilization Review | | 1 | 1 | 1 | | 1 |
| 3. Resident Care*** | - | | | | | |
| 4. Other (Specify) | | | | 7772) 2723A | | |
| " One (chair) | The arrived of the statement of the Philipse and Theorem. | | | ļ | ļ | ļ |
| j. Dentists | | ļ | | | | |
| k, Pharmacists | | | | - | | |
| I. Podiatrists | 107 10 | 1 4,15 | 1 | | | |
| m. Social Workers/Case Management | 107,19 45,16 | | | 1 | 1 | - |
| n. Marketing | 43,10 | | | | 144, 244 | |
| o. Other (Specify) See Attached Schedule | | | Participated in the Participan Struggling of the Participated Struggling Struggli | THE PERSON NAME OF STREET | | |
| A-13. Total Salary Expenditures | 5,838,24 | 2 294,93 | 4 | | | |

^{*} 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)

| | ı | CCNH | RH | INS | | cify) |
|----------|--------------|----------|----------|--------------|--------------|--------------|
| Position | <u>s</u> | Hours | \$ | Hours | \$ | Hours |
| JSLION | - | | | | <u> </u> | |
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| | \$ | | \$ - | _ | \$ - | |
| rotal | | <u> </u> | _ [Ψ | | | |

Schedule of Other Fees (Page 13)

| | | , CC | NH | R | HNS | | cify) |
|--------------------|----|----------|-------|---------|-------------|----------|----------|
| Service | [| \$ | Hours | S | Hours | \$ | Hours |
| service | | - | | | | | |
| Nursing Consultant | \$ | 768 | N/A | | | | |
| | | <u>-</u> | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | 768 | - | \$ - | | \$ - | - |
| Total | \$ | /06 | | <u></u> | | <u> </u> | <u> </u> |

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

| | | , | | | | , | £ | | Dogs | J. |
|---|-----------|-------------|-----------|---------------------------------|--|-----------------|-----------------------|---|-------------|----------|
| Name of Facility | | | | License No. | | Keport tor | Report for Year Ended | | न इक्टि: | 5 6 |
| Bristol Healthcare, Inc. d/b/a Ingraham Manor | aham Mano | Ħ | | 2056-C | | 9/30/2015 | | | 11 | 37 |
| | | Salary Paid | 1 | | | | | | | |
| | | | | Fringe Benefits and/or Other | | Total | Line Where | | Total | , |
| Name | CCNH | RHINS | (Specify) | Payments (describe fully) | Full Description of Services Rendered | Hours Worked | Claimed on Page 10 | Name and Address of All Other Employment** | Worked | Received |
| Section I - Operators/Owners | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Section II - Other related | | | | | | | | | | |
| parties of Operators/Owners | | | | | | | | | | |
| employed in and paid by | | | | | | , | | | | |
| facility (EXCEPT those who | | | | | - | _ | | | | |
| may be the Administrator or | | | | | | | | | | |
| Assistant Administrators who | | | | | | | | | | |
| are identified on Page 12). | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |

^{*} 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.

State of Connecticut

Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

| | | 7 | יייסטכיופפי | Topicion t things and the coord | 3 | | - | | Расе | J. |
|--|-------------|-------------|---------------|--|---|-----------------------|------------|-------------------------|---------------------|--------------|
| Name of Eacility (as licensed) | | | | License No. | | Report for Year Ended | ar Ended | | ا م ر ور | · t |
| The state of the s | Monor | | | 2056-C | | 9/30/2015 | ; | | 12 | 37 |
| Bristol Healthcare, Inc. d/0/a Ingranam Iviation | iam ivianor | | | | | | | , | | |
| | | Salary Paid | 7 | of the control of the | | | | • | | |
| | | | | and/or Other Payments | Full Description of | Total Hours | Line Where | Name and Address of All | Total Hours | Compensation |
| Name | CCNH | RHNS | (Specify) | (describe fully) | Services Rendered | Worked | Page 10 | Other Employment** | Worked | Received |
| Section III - Administrators*** | | | | | | | | | | |
| | | | | | | 080 6 | | | | |
| Jonathan Neagle | 116,326 | | | | Administrator | 7,000 | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Section IV - Assistant Administrators | | | | | | | | | | |
| | | | | · · · · · · · · · · · · · · · · · · · | | | | | | |
| | | | | | | | | | | |
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| | | 000 | £-11 informat | I babbacan of notific | 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | l gauired. | | | | |

^{*}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.

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

| Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor | License No. 2056 | | Report for Ye 9/30/2015 | ear Ended | Page 13 | of 37 |
|---|--|--------------|--|----------------------------|--|--|
| | | | Total Cost a | and Hours | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | Hours |
| *B. Direct care consultants paid on a fee | 5 3 4 5 10 100 4 | -11.245 tal | | | | |
| for service basis in lieu of salary | 100 | 1000 | | | | |
| (For all such services complete Schedule B1) | | | State of the second | | | 美名集级 |
| 1. Dietitian | | | | | | <u>-</u> |
| 2. Dentist | 13,901 | Fee Svc | | | | |
| 3. Pharmacist | 21,784 | Monthly Fee | | | | |
| 4. Podiatrist | | | company or other days days for the first | a um saustavas (sas (sais) | energensenske en kommissioner | 2-50-V-00-00-00-00-00-00-00-00-00-00-00-00- |
| 5. Physical Therapy | | | (a) 10 (a) 10 (a) | | | 6.06.200 |
| a. Resident Care | 467,712 | 6,420 | | | | <u> </u> |
| b, Other | | | | | | |
| 6. Social Worker | | | | | | |
| 7. Recreation Worker | | | | | 357695W30702-77593-00 | |
| 8. Physicians | Surface (Section) | | 500 S. 1965 | 74 Mar 15 (18) | | Mark The |
| a. Medical Director (entire facility) | 18,000 | 182 | | | ing the second second second second | |
| b. Utilization Review | | | | | | |
| (Title 18 and 19 only) monthly meeting | 3 | | | | | |
| c. Resident Care** | | | | | | Genoral actions were |
| d. Administrative Services facility 1. Infection Control Committee (Quarterly meetings) | | | | | | |
| Pharmaceutical Committee (Quarterly meetings) Staff Development Committee | | | | | | |
| (Once annually) | | | | | | |
| e. Other (Specify) | | A PLANSE | | | | |
| 9. Speech Therapist | | direction of | 19 E E 18 A 1 | | | 42.5 |
| a. Resident Care | 80,004 | 570 | - Contraction | | | |
| b. Other | | | | | | A STATE OF THE PARTY OF THE PAR |
| 10. Occupational Therapist | 70 150 150 150 150 150 150 150 150 150 15 | | | | | 2.4 |
| a. Resident Care | 456,909 | 6,809 | | | | |
| b. Other | | | | | and the second s | o disamentalista de la Proces |
| 11. Nurses and aides and attendants | | | | | | |
| a. RN | 5 TO 10 PM | | | ACT STATE | | 925. |
| 1. Direct Care | | | | | | |
| 2. Administrative*** | 25,191 | 140 | | | | |
| b, LPN | 7 4 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | i fremski | | | 国际 | The Section |
| 1. Direct Care | and the second s | | | 1 | | |
| 2. Administrative*** | | | | | <u> </u> | |
| c, Aides | | | | | | |
| d. Other | | | | | | |
| 12. Other (Specify) See Attached Schedule | 768 | | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 1,084,269 | | | | | |

^{*} 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 | License No. | | Report for Y | ear Ended | Page | | of 37 |
|--|--|-------------|------------------------------|-----------------|----------------------------|----------|--------------|
| Bristol Healthcare, Inc. d/b/a Ingraham Mano | r 2056-C | In 1 · file | 9/30/2015 | <u></u> | 14 | | |
| Name & Address of Individual | Full Explanation of Service | Operato | * to Owners, rs, Officers | Explai | nation of | Relation | onship |
| | | Yes | No | | | | |
| HealthDrive Dental Group, 888 Worcester Street, Suite 130, Wellesley, MA 02482-3744 | Dentist | 0 | • | N/A | | | |
| MedStat Pharmacy, 41 Northwest Drive, Plainville, CT 06062 | Pharmacist | 0 | 0 | N/A | | | |
| Alliance Rehab Services, 28100 Torch Parkway Suite 600, Warrenville, IL 60555 | Physical, Occupational and Speech Therapy | 0 | 0 | N/A | , . | | |
| Dr. Doris Alher, MD - Bristol Hospital | Medical Staff Meetings | • | 0 | Bristol Hospita | | | |
| Dr. Jack Adler, MD - Bristol Hospital | Medical Staff Meetings | • | 0 | Bristol Hospita | | _ | |
| Dr. Surendran Varma, MD - Bristol Hospital | Assistant Medical Director | • | 0 | Bristol Hospita | | | |
| Marguerita Reyes - Bristol Hospital | Medical Staff | • | 0 | Bristol Hospita | al | | |
| Maureen Canil, Stamford, CT | RN Admin - Operations Consultant | 0 | 0 | N/A | | | |
| | | 0 | 0 | | | | |
| | | 0 | 0 | | | | |
| | | 0 | 0 | | | | |
| | | 0 | 0 | | | | |
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| | | 0 | 0 | | | | |

^{*} 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 Ye | ar Ended | Page | of |
|---|-------------|----------------|-------------------------------|--|---|--|
| Bristol Healthcare, Inc. d/b/a Ingraham Manor | 2056-C | | 9/30/2015 | | 15 | 37 |
| | | | | | | |
| • | | | | G CO TT | DYDIO | (0 |
| Îtem | | | Total | CCNH | RHNS | (Specify) |
| 1. Administrative and General | | | | | | |
| a. Employee Health & Welfare Benefits | | | | | | |
| 1. Workmen's Compensation | | \$ | 372,918 | 372,918 | | |
| 2. Disability Insurance | | \$ | 9,699 | 9,699 | | |
| 3. Unemployment Insurance | | \$ | 104,258 | 104,258 | | |
| 4. Social Security (F.I.C.A.) | | \$ | 416,080 | 416,080 | | |
| 5. Health Insurance | | \$ | 438,820 | 438,820 | | |
| 6. Life Insurance (employees only) | | | | | | |
| (not-owners and not-operators) | | \$ | 4,593 | 4,593 | | |
| 7. Pensions (Non-Discriminatory) | | \$ | 163,466 | 163,466 | | Marketon Colorador |
| (not-owners and not-operators) | | ! | | | 的国际多方型。这 | 都是10000000 |
| 8. Uniform Allowance | | \$ | | | | |
| 9. Other (<i>Specify</i>) | | \$ | 81,250 | 81,250 | | |
| See Attached Schedule | | | | | | |
| b. Personal Retirement Plans, Pensions, and | | \$ | | | | |
| Profit Sharing Plans for Owners and | | | | | | |
| Operators (Discriminatory)* | | | | L. CHARLOR | | |
| Operators (Discriminatory) | | | | | | |
| c. Bad Debts* | | \$ | 404,898 | 404,898 | | |
| d. Accounting and Auditing | | \$ | | 80,126 | | |
| e. Legal (Services should be fully described | on Page 7) | \$ | | 1,991 | | |
| f. Insurance on Lives of Owners and | 2//8/ | \$ | | | | |
| Operators (Specify)* | | · | | | ALCONE 1 | |
| | | \$ | 17,507 | 17,507 | | |
| g. Office Supplies h. Telephone and Cellular Phones | | | | | 第37 4 | - 104 |
| Telephone & Pagers | | \$ | 45,788 | 45,788 | Take and the part of the last | , |
| 2. Cellular Phones | | \$ | | 966 | | |
| | | \$ | | | | |
| | | 4 | | 200000000000000000000000000000000000000 | | |
| attach copy)* | | | 1.004-0-932 | 300000000000000000000000000000000000000 | 46-16 | |
| j. Corporation Business Taxes (franchise ta | x) | \$ | 更多/編集表記的公司(1944年) | | | - Marketing of Profession Springer |
| J. Corporation business Taxes Vianentise in | e Page 22) | Ψ | | | | Sec. 10. 10. 10. |
| k. Other Taxes (Not related to property - Se | c 1 ugc 44) | \$ | | Territoria de la composición della composición d | | AND THE PARTY OF T |
| 1. Income* | | <u>φ</u> \$ | | | | |
| 2. Other (Specify) | | Φ | E. A. S. S. C. S. S. S. C. S. | | | |
| See Attached Schedule | | <u></u> | 785,448 | 785,448 | FASTERNIT CASES | |
| 3. Resident Day User Fee | | \$ | | | | |
| Subtotal | | \$ | 2,927,808 | 2,927,808 | <u> </u> | |

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

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

Bristol Healthcare, Inc. d/b/a Ingraham Manor 9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

| Description | (| CCNH | RHNS | (Specify) |
|--|----|--------|------|-----------|
| | | - | | |
| Employee Benefits Severance Pay | \$ | 23,858 | | |
| Employee Benefits Employee Physicals | \$ | 56,427 | | |
| Employee Benefits - Employee Shirts | \$ | 411 | | |
| Employee Benefits - Employee Contest Prize | \$ | 56 | | · |
| Employee Benefits - Employee Lunch | \$ | 201 | | |
| Employee Benefits - Employee Dept Head Meeting/Bingo | \$ | 218 | | |
| Employee Benefits - Misc. Expense | \$ | 79 | | |
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| | | | | • |
| | | | - | |
| | | | | |
| Total | \$ | 81,250 | \$ - | \$ - |

Schedule of Other Taxes

| Description | CCNH | RHNS | (Spec | ify) |
|-------------|----------|----------|-------|------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | <u> </u> | \$ M | \$ | - |

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

| Name of Facility | License No. | | Report for Y | ear Ended | Page | of |
|--|---------------------|---------------|-----------------|----------------|-----------------|---|
| Bristol Healthcare, Inc. d/b/a Ingraham Manor | 2056-C | | 9/30/2015 | | 16 | 37 |
| Mistor Heatmoure, me. a coa ang | | | | | | |
| | | | | | | |
| Item | | | Total | CCNH | RHNS | (Specify) |
| | als Brought Forwa | rd: | 2,927,808 | 2,927,808 | | |
| I. Travel and Entertainment | | | | | | |
| 1. Resident Travel and Entertainment | | \$ | | <u>,,</u> | | , , , , , , , , , , , , , , , , , , , |
| 2. Holiday Parties for Staff | | \$ | 236 | 236 | | |
| 3. Gifts to Staff and Residents | | \$ | 2,792 | 2,792 | | |
| 4. Employee Travel | | \$ | 162 | 162 | | |
| 5. Education Expenses Related to Seminars a | and Conventions | \$ | 2,175 | 2,175 | | |
| 6. Automobile Expense (not purchase or dep | reciation) | \$ | | | | |
| 7. Other (Specify) | | \$ | | | THE TANK TO VIE | |
| See Attached Schedule | | | | and the second | | |
| m. Other Administrative and General Expenses | | | | | | |
| 1. Advertising Help Wanted (all such expens | es) | \$ | 4,011 | 4,011 | | · · · · · · · · · · · · · · · · · · · |
| 2. Advertising Telephone Directory (all such | expenses)*** | \$ | | | | |
| 3. Advertising Other (Specify)*** | | \$ | 652 | 652 | | |
| See Attached Schedule | | - | | | | |
| 4. Fund-Raising*** | , | \$ | | | | |
| 5. Medical Records | | \$ | | | | |
| 6. Barber and Beauty Supplies (if this service | e is supplied | \$ | | | | |
| directly and not by contract or fee for serv | rice)*** | | | A 505 | | |
| 7. Postage | | \$ | | 3,787 | | |
| * 8. Dues and Membership Fees to Professions | al | \$ | 11,603 | 11,603 | | |
| Associations (Specify) | | | | | | |
| See Attached Schedule | | <u></u> | 150 S 20 H - 27 | | a da Demonia | |
| 8a, Dues to Chamber of Commerce & Other Non | ı-Allowable Org.*** | \$ | | | | |
| 9. Subscriptions | | \$ | | | | |
| 10. Contributions*** | | \$ | | 00T \ C \ 200 | | |
| See Attached Schedule | 10 11 | ф | 56,900 | | | |
| 11. Services Provided by Contract (Specify ar | na Complete | \$ | 56,802 | 56,802 | | |
| Schedule C-2, Page 21 for each firm or it | naiviauai) | ø | 250 000 | 258,889 | | |
| 12. Administrative Management Services** | | \$ | | 24,760 | | |
| 13. Other (Specify) | | \$ | 24,760 | 24,700 | | |
| See Attached Schedule | | | 2 202 677 | 2 202 677 | | |
| C-14 Total Administrative & General Expenditur | es in itam 0 | \$ | 3,293,677 | 3,293,677 | <u> </u> | <u> </u> |

^{*} 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 | R | HNS | (Specify) |
|--------------------------------------|------|---|-----|--------------|
| Description . | | | | |
| | | _ | | |
| | | | | <u> </u> |
| | | | | |
| | | | | ļ.——— |
| | | | | |
| | | | | 2 |
| Total Other Travel and Entertainment | | | | 1.* |

Schedule of Other Advertising

| Description | C | CNB | R | HNS | (Sp | ecify) |
|-------------------------|-----|-----|----|-----|-----|--------|
| , | | | | | | |
| Advertising Expense | \$. | 344 | | | | |
| Promotional Expense | s | 308 | | | | |
| Total Other Advertising | \$ | 652 | \$ | | \$ | |

Schedule of Dues

| Description | CCN | H | RH | NS | (Spec | ify) |
|------------------------|------|-------|----|----|---------------|------|
| Description | | - | | | | |
| eading Age Member Dues | \$ 1 | 1,527 | | | | |
| CNC Dues | \$ | 76 | | | | |
| | | | | | | |
| | | | | | ļ | |
| | | | | | | |
| | | | | | - | |
| | | | | | | |
| | | | | | | |
| Total Dues | S 1 | 1,603 | \$ | | \$ | - |

Schedule of Contributions

| Description | CCNH | RHNS | (Specify) |
|---------------------|------------|------|--------------|
| Description | <u> </u> | | <u> </u> |
| | | | |
| | <u>s</u> - | \$ - | \$ |
| Total Contributions | | | |

Schedule of Other Administrative and General

| Description | CCNH | RHNS | (Specify) |
|--|-----------|------|--------------|
| Description | | | |
| Professional Journals/Periodicals | \$ 268 | | ļ |
| Subscriptions, Books, Etc. | \$ 123 | | ļ |
| Routine Bank Charges | \$ 13,852 | | <u> </u> |
| PT Satisfaction Oops Fund | \$ 85 | | |
| Survey Expense | \$ 4,581 | | ļ |
| Licenses | · \$ 650 | | ļ |
| Misc Expense - Freight | \$ 8 | | ļ <u> </u> |
| Mise Expense - Electronies | \$ 1,803 | | |
| Misc Expense - Chair | \$ 137 | | |
| Misc Expense - Cable/Internet Install | \$ 1,317 | | <u> </u> |
| Medicare Online Billing | \$ 1,936 | | <u> </u> |
| Total Other Administrative and General | \$ 24,760 | \$ - | \$ |

State of Connecticut Annual Report of Long-Term Care Facility CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

| Name of Facility | | Report for Year Ended | Page of 17 37 |
|--|----------------------------------|--|--|
| Bristol Healthcare, Inc. d/b/a Ingraham M | 2056-C | 9/30/2015 | 1/ 3/ |
| Name & Address of Individual or Company Supplying Service | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
| Bristol Hospital, Inc., 41 Brewster Road, | 258,889 | Parent company chargebacks for | Pg. 16 / Line m12 |
| Bristol, CT 06010 | | administrative costs | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

^{*} 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) of Page Report for Year Ended License No. Name of Facility 37 18 9/30/2015 2056-C Bristol Healthcare, Inc. d/b/a Ingraham Manor (Specify) RHNS **CCNH** Total Item 2. Dietary a. In-House Preparation & Service 277,828 277,828 Raw Food 54,639 54,639 Non-Food Supplies 2. Other (Specify) 3. b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) \$ c. Management Services** 680 680 d. Other (Specify) Knife Sharpening Total Dietary Expenditures (2a + b + c + d) \$ 333,147 333,147 (Specify) **CCNH RHNS** Total 2F. Dietary Questionnaire Resident Meals: Total no. of meals served per day:* G. O No Is cost of employee meals included in 2E? Yes H. If yes, specify \$3,219 O Yes O No Did you receive revenue from employees? l. amt. Where is the revenue received reported in the Cost Report? (Page/Line Item) 30 IV 1 Is cost of meals provided to persons other If yes, specify O No Yes than employees or residents (i.e., Board cost, Members, Guests) included in 2E? If yes, specify O No O Yes Is any revenue collected from these people? Where is the revenue received reported in the Cost Report? (Page/Line Item) M. Is cost of food (other than meals, e.g., snacks If yes, specify No. at monthly staff meetings, board meetings) O Yes cost. provided to employees included in 2E? If yes, specify O No O Yes Is any revenue collected from employees? amt. Where is the revenue received reported in the Cost Report? (Page/Line Item)

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

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

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

| Name of Facility | Lice | | | | ort for Y 0/2015 | ear Ended | Page 19 | of 37 |
|--|---------|---------------|---------|-------------|---------------------|--------------------------|-------------|---------------------|
| Bristol Healthcare, Inc. d/b/a Ingraham Manor | | - <u>-</u> 2L |)56-C | 9/3 | 0/2013 | | | |
| Item | | | Total | С | CNH | RHNS | (S | pecify) |
| Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | Lb | | 47,192 | | 47,192 | | | |
| 2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.*** | Lb | _ | | | | | | |
| 3. Personal clothing of residents washed, ironed, and/or processed.*** | Lt | s. | | | | | | |
| 4. Repair and/or purchase of linens,*** | Lt | | | | | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | | \$ | 82,979 | | 82,979 | | | |
| 'c. Management Services** d. Other (Specify) Supplies 3E. Total Laundry Expenditures (3a+b+c+d) | | \$ | 1,917 | ### #### | 1,917 | | | |
| 3F. Laundry Questionnaire | <u></u> | | <u></u> | | | | | |
| |) Yes | 3 | • | No | | If yes, specify cost. | | |
| H. Did you receive revenue from employees? | O Ye | 3 | • | No | | If yes, specify amt. | | ↓ - ↓- ↓- ↓- |
| I. Where is the revenue received reported in the Cos | t Repo | ort? | | (P | age/Line | Item) | | |
| x C . C1 | O Ye | | • | No | | If yes, specify cost. | | |
| | O Ye | S | • | No | | If yes, specify amt. | | |
| L. Where is the revenue received reported in the Co. | st Rep | ort? | | (F | age/Line | Item) | | |

^{*} Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4. All allocations should add to total recorded in 3E.

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

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

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

| Name of Facility | License No. | Repo | ort for Year E | nded | Page | of |
|--|------------------|------|--|--|--|---------------------------------------|
| Bristol Healthcare, Inc. d/b/a Ingraham Mano | r 2056-C | | 9/30/2015 | | 20 | 37 |
| | | | | | | |
| | · | | m . 1 | COM | nimic | (Specify) |
| Item | | | Total | CCNH | RHNS | (Specify) |
| 4. Housekeeping | Sq. Ft. Serviced | | | | | |
| a. In-House Care | by Personnel | | 10.110 | 40.440 | | |
| Supplies - Cleaning (Mops, | Amt. | \$ | 40,443 | 40,443 | | |
| pails, brooms, etc.) | | | | | | |
| b. Purchased Services (by contract other | | | | | | - |
| than through Management Services | by Personnel | | | | | |
| (Complete Schedule C-2 att. | Amt. | \$ | | | | |
| Page 21) | | | | | | |
| c. Management Services* | | \$ | | | | |
| d. Other (Specify) | | \$ | | | | |
| | | | | | | 新学生之事/E/L |
| 4E. Total Housekeeping Expenditures (48 | ı+b+c+d) | \$ | 40,443 | 40,443 | | |
| 5. Resident Care (Supplies)** | | | | | | |
| a. Prescription Drugs*** | | | | | | |
| 1. Own Pharmacy | | \$ | | | | <u> </u> |
| 2. Purchased from | | \$ | 437,453 | 437,453 | | |
| MedStat Pharmacy | | | | | Lambagh Control of the State of | |
| b. Medicine Cabinet Drugs | | \$ | | 35,628 | | |
| c. Medical and Therapeutic Supplies | | \$ | | | | ļ |
| d. Ambulance/Limousine*** | | \$ | 833 | 833 | | |
| e. Oxygen | | | | | | |
| 1. For Emergency Use | | \$ | | | | <u> </u> |
| 2. Other*** | | \$ | | 25,601 | | |
| f. X-rays and Related Radiological | | \$ | 22,894 | 22,894 | NEW MARKET STATES | · · · · · · · · · · · · · · · · · · · |
| Procedures*** | | | | A SECULIAR CLASS OF | 10 F 20 F 2 L L L | Visit Port St. Hall |
| g. Dental (Not dentists who should be | included under | \$ | yak i sigingaksa kapananan asa sisa kabasa k | eponymanija saljeja senir i navinstrenim | | n (nestendentens |
| salaries or fees) | | | 後の企業を表示でき | | CHENGE S | |
| h. Laboratory*** | | \$ | | 45,892 | | 1 |
| i. Recreation | | \$ | 29,480 | 29,480 | | |
| j. Other (Specify)**** | | \$ | 225,289 | 225,289 | | |
| See Attached Schedule | | | 经实施等处理 | Toronto Mil | | |
| 5K. Total Resident Care Expenditures (5a | ı - 5j) | \$ | 823,070 | 823,070 | | |

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

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

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

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

Schedule of Other Resident Care

| Description | (| CCNH | RHN | IS | (Spec | ify) |
|--|----|---------|-----|----|----------|----------|
| Description. | | | | | | |
| Nrsg Pool & Serv Med A Md Off vst-IM | \$ | 1,382 | | | | |
| Nrsg Pool & Serv MSS-Non Charge | \$ | 15 | | | | |
| Nrsg Pool & Serv MSS-Bed Rental | \$ | 250 | | | | |
| Nrsg Pool & Serv Special Matt Rent IM | \$ | 14,707 | | , | | |
| Nrsg Pool & Serv Wound Vacuum Supply | \$ | 2,089 | | | | |
| Nrsg Pool & Serv Wound Vaccum rental | \$ | 3,223 | | | | |
| Nrsg Pool & Serv MSS-IV Sets | \$ | 7,326 | | | | |
| Nrsg Pool & Serv MSS-IV Solutions | \$ | 32,439 | | | | |
| Nrsg Pool & Serv M&S-Supp Misc | \$ | 270 | | | ļ | |
| Nrsg Pool & Serv Nursing-Supplies | \$ | 144,610 | | | | |
| Nrsg Pool & Serv Nutritional Supp | \$ | 11,590 | | | | <u> </u> |
| Nrsg Pool & Serv Tube feeding | \$ | 4,709 | | | | |
| Physical Therapy PT supplies IM | \$ | 480 | | | | |
| Physical Therapy Occup thpy supplies | \$ | 1,981 | | | | |
| Eye Exam (Patient Specific - Disallow) | \$ | 218 | | | | |
| | | | | | | |
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| | | | | | <u> </u> | |
| | | | | | | - |
| | | | | | | |
| Total Other Resident Care | \$ | 225,289 | \$ | | \$ | |

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

| Page of 21 37 | ** ** | 27. | ify) Pg Line | 22 6f | . 22 6f | 22 6a/f | 16 m11 | 19 3b | 16 m11 | | | | | | | | |
|---------------------------------|--|-----------------------|--|------------------------------|-------------------------|-----------------------|-----------------------------|--------------------------------------|---------------------------------------|-----------------|--|--|---|---|--|---|-----|
| | Ü, | 1 Otal Cost/Fage Net. | S (Specify) | | | | | | | | | | · · | | 1 | | |
| | , 1 | lotai C | RHINS | | | | | | | | | | | | | | |
| p | A MARIA COMPANIA | | CCNH | 16,353 | 18,753 | 10,360 | 20,190 | 82,979 | 13,150 | | | | | | | | |
| Report for Year Ended 9/30/2015 | and the state of t | | Full Explanation of Service Provided* | Waste Removal | Snow Removal | Elevator Service | Computer Maintenance Fee | Laundry Service | Intercompany payroll processing fees | | | | | | The state of the s | | |
| License No. 2056-C | The state of the s | | Explanation of Relationship | N/A | N/A | N/A | N/A | Collaborative | Affiliate | | | | | | | | |
| | o Owners, | Officers | No | • | • | • | 0 | 0 | 0 | • | • | 0 | 0 | 0 | | 0 | 0 0 |
| 4400 | Related ** to Owners, | Operators, Officers | Yes | 0 | 0 | 0 | 0 | • | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 0 |
| noraham Manor | | I | Address | PO Box 415 Plainville, CT | PO Box 1659 Bristol, CT | PO Box 13898, Newark, | PO Box 936171, | 114 Woodland Street, Harrford, CT | 41 Brewster Road, Bristol CT 06010 | | | The state of the s | | | | | |
| Name of Facility | Distriction of the cold in grander reason | | Name of Individual or Company | CWPM | Martin Laviero | Otic Elevator | Ous Ervano. | | Tomital Inc | Distriction and | A CONTRACTOR OF THE CONTRACTOR | | ALL PLANTS CONTRACTOR | Water Committee | | | |

^{*} 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 Ye | ear Ended | | Page | of |
|--|----|---------------|--------------|---|-------------------|----------|
| Bristol Healthcare, Inc. d/b/a Ingraham Manor 2056-0 | 2 | 9/30/2015 | | | 22 | 37 |
| Item | | Total | CCNH | RHNS | (Sr | ecify) |
| 6. Maintenance & Operation of Plant | | | | | | |
| a. Repairs & Maintenance | \$ | 33,448 | 33,448 | <u></u> | | |
| b. Heat | \$ | 33,433 | 33,433 | | | |
| c. Light & Power | \$ | 132,695 | 132,695 | - | _ | <u> </u> |
| d. Water | \$ | 38,362 | 38,362 | | <u> </u> | |
| e. Equipment Lease (Provide detail on page 6) | \$ | 4,547 | 4,547 | | <u> </u> | |
| f. Other (itemize) | \$ | 191,140 | 191,140 | no supplies to describe the supplies of the | o prevententative | |
| See Attached Schedule | | | ete legan ev | trigi in water of the | | reinsers |
| 6g. Total Maint, & Operating Expense (6a - 6f) | \$ | 433,625 | 433,625 | | | |
| 7. Depreciation (complete schedule page 23*) | | | | | | |
| a. Land Improvements | \$ | 1,758 | 1,758 | | | |
| b. Building & Building Improvements | \$ | 359,071 | 359,071 | | <u> </u> | |
| c. Non-Movable Equipment | \$ | 3,293 | 3,293 | | | |
| d. Movable Equipment | \$ | 46,294 | 46,294 | | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ | 410,416 | 410,416 | | <u> </u> | _ , |
| 8. Amortization (Complete att. Schedule Page 24*) | | | | | | |
| a. Organization Expense | \$ | | | | | |
| b. Mortgage Expense | \$ | 25,693 | 25,693 | | | |
| c. Leasehold Improvements | \$ | | | | | |
| d. Other (Specify) | \$ | | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ | 25,693 | 25,693 | | | |
| 9. Rental payments on leased real property less | | | | | | |
| real estate taxes included in item 10b | \$ | | | | <u> </u> | |
| 10. Property Taxes | | | | | | |
| a. Real estate taxes paid by owner | \$ | 248,584 | 248,584 | | | |
| b. Real estate taxes paid by lessor | \$ | | | | <u> </u> | |
| c. Personal property taxes | \$ | 12,877 | 12,877 | | | . — . — |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ | 697,570 | 697,570 | | | |

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

Schedule of Other Repairs and Maintenance

| Description | CCNH | RHNS | (Specify) |
|---|-----------|----------|-----------|
| Description | - | <u>'</u> | |
| Operation Of Plant Landscaping | \$ 6,64 | | |
| Operation Of Plant Snow Removal | \$ 18,75 | | |
| Operation Of Plant Maint/Serv Contracts | \$ 18,72 | | |
| Operation Of Plant Maint supplies | \$ 16,66 | 5 | |
| Operation Of Plant Equip Not Capitalizd | \$ 11,07 | | |
| Operation Of Plant Other Expense | \$ 7,86 | 6 | |
| Operation Of Plant Rental Of Equipment | \$ 58,82 | 9 | |
| Operation Of Plant Fuel Oil | \$ 84 | 2 | |
| Operation Of Plant Trash/Recycling Exp | \$ 17,58 | 1 | |
| Operation Of Plant Sewage | \$ 34,16 | 60 | |
| | | | <u> </u> |
| | | | <u> </u> |
| | | | |
| | | | |
| | | - | |
| | | | |
| | | | |
| | | | |
| Total Other Repairs and Maintenance | \$ 191,14 | 10 \$ - | \$ - |

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| 8 |
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| | | | ם | enteria | Depreciation Schedure | | | | | | 30 |
|--|--|----------------------|--|-------------------------------|--|---------------------------------------|--|--|---|--|-------------|
| Name of Facility | | | License No. | se No. | | | Report for Year Ended | ıded | | rage 22 | 0. 7.2 |
| Bristol Healthcare, Inc. d/b/a Ingraham Manor | ¥ | | | 2056-C | <i>r</i> \ | | 9/30/2015 | | | 73 | 37 |
| | | | Hist | Historical | | | Accumulated | | | • | |
| | | | _ | Cost | Less | | Depreciation to | Method of | | - | |
| | | | Exclu | Exclusive of | Salvage | Cost to Be | Beginning of | Computing | Useful | Depreciation | |
| Property Item | | | L | Land | -1 | Depreciated | Year's Operations | Depreciation | Life | for This Year | I otais |
| A. Land Improvements | | | | | | | | | , | 1 100 | |
| | | | 7 | 409,631 | | 409,631 | 394,761 | S/L | Various | 1,/38 | 3 |
| 2 Disposals (attach schedule) | | | | | | | | | | | |
| 3 Acquired during this report period (attach schedule) | h schedule) | | | | | | Mary Comment of August Section 1 | THE REMINISTER FOR THE PROPERTY OF THE PROPERT | 2 12 13 13 13 13 13 13 13 13 13 13 13 13 13 | The second of th | |
| | | | TO THE PARTY OF TH | | 9 | | | | | | 1,738 |
| B. Building and Building Improvements | | | - | | - | | | | | 700740 | |
| 1. Acquired prior to this report period | | | 6 | 9,833,582 | | 9,833,582 | 7,713,528 | S/L | Various | 320,270 | |
| 2. Disposals (attach schedule) | | | | | | | | | | 100 | |
| 3. Acquired during this report period (attach schedule) | (alubedule) | | | 26,250 | | 26,250 | COST CARE AND | S/L | Various | 2,012 2,012 | はいのでは、一般は最高 |
| B-4 Subtotal | | | | | | | | | はなどを変 | | 359,071 |
| | | | | | | | 3 | į | , | 200 | |
| 1. Acquired prior to this report period | | | | 35,936 | | 35,936 | 5,716 | S/L | Various | 475,7 | |
| 2. Disposals (attach schedule) | | | | | | | | | | 3 | |
| 2 A coursed during this report period (attach schedule) | ch schedule) | | | 8,166 | | 8,166 | | S/L | Various | 696 | |
| 3 0 | , | | 10000000000000000000000000000000000000 | 2.23 | | | | | | | 3,293 |
| C-4. Subjusti | | | | - | | | | | | | |
| | Is a mileage logbook | | | Historical | | | Accumulated | - Mostrod of | | | |
| | maintained? | Acquisition | T | Cost | Less | | Depreciation to | io noimaini | ; | ٠ | |
| | Yes | Month | Year Exc | Exclusive of Land | Salvage Value | Cost to Be Depreciated | Beginning of Year's Operations | Computing Depreciation | Userul | Depreciation for This Year | Totals |
| D. Movable Equipment 1. Motor Vehicles (Specify name, model and year of each vehicle) | | | | | | | | | | | |
| , the state of the | - | | | | | | | | | | |
| | | | | | | | | | | | |
| The state of the s | | | | | | | | | 一 | | |
| 2. Movable Equipment | | | 100 Sept. 100 Se | | | | | -0.33 | ч., | | |
| a. Acquired prior to this report period | | Var V | ar | 1,355,746 | | 1,355,746 | 1,204,703 | S/L | Various | 38,302 | |
| b. Disposals (attach schedule) | | | | | the transfer of the second sec | Indian Control Control Control | A CONTROLL RESIDENCE SERVICE DE CONTROL DE C | STANCE OF THE PROPERTY OF THE | a mental participation of the | Service Control of the Control of th | |
| c. Acquired during this report period | | Nar V | Z Z | 180.988 | | 180,988 | | S/L | Various | 7,989 | |
| D 2 Subtotal | | | | | | | | | | 经基本 新建工 | 46,294 |
| D-5. Subjuda | | | | | | · · · · · · · · · · · · · · · · · · · | | | | | 410,416 |
| E. Iotai Depreciation | Street Land Control (Control (| A MARKATERS NAMED IN | | The real of the second second | TOTAL STREET, | Table 140 Mayor | | | | | |

Bristol Healthcare, Inc. d/b/a Ingraham Manor 9/30/2015

Schedule of Land Improvements Acquired during this report period

| Schedule of Land Improvements | s Acquired during this report period | | Useful | |
|---------------------------------|--------------------------------------|------|----------|--------------|
| Acquisition Date | Description of Item | Cost | Life | Depreciation |
| Additions: | | | <u> </u> | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | Ī | |
| Total additions for Land Impro | yements | \$ - | | \$ - |
| Deletions: | | | | |
| | | | | + |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Land Impro- | vements | \$ - | | \$ - |

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

| | | | | Oseiui | | |
|---------------------|-----------------------------|---------------------------------------|--------|--------|----------|-----------|
| Acquisition Date | Description of Item | | Cost | Life | Dep | reciation |
| Additions: | | | | | | |
| 4/1/2014 | Hydrotherm Hot Water Heater | \$ | 14,500 | 10 | \$ | 2,175 |
| | Fire Door Elevators | \$ | 9,340 | 15 | \$ | 259 |
| | Generator Repair | \$ | 2,410 | | \$ | 241 |
| | | | | | | |
| Tetal additions for | Building Improvements | \$ | 26,250 | | \$ | 2,675 |
| Deletions; | Dunuing Improvements | | | | | |
| | | | | | _ | i |
| | | · · · · · · · · · · · · · · · · · · · | | | - | |
| | | | | | | |
| | | | | | | |
| | | | | | _ | |
| Total deletions for | Building Improvements | \$. | | | \$ | |

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

| Ainition Data | Description of Item | | Cost | Useful Life | Depre | ciation |
|-----------------------------|-------------------------|----|-------------|----------------|--|---------|
| Acquisition Date Additions: | | | | | | |
| | Blanket Warming Cabinet | \$ | 4,412 | 10 | \$ | 625 |
| | | \$ | 3,754 | 10 | \$ | 344 |
| 11/1/2014 | Ice Machine | | | | | |
| | | | | | | |
| | <u> </u> | | - | | | |
| | | | + | | | |
| | | \$ | 8,166 | | \$ | 969 |
| Total additions for | Non-Moyable Equipment | Ψ | 0,100 | | | |
| Deletions: | <u> </u> | | | | | |
| | | | | | | |
| | | | | | <u> </u> | |
| | | | | | | |
| | | | | | l | |
| | | | | | | |
| | | | | | l | |
| m + 1 1 1 0 C | New Manable Ferrinment | \$ | | | \$ | - |
| Lotal deletions for | Non-Movable Equipment | | | | | |

^{*}Ties to Page 23, Line C3

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{**}Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | | Cost | Useful Life | Dep | reciation |
|---------------------|-----------------------------|------|---------|----------------|--------------|-----------|
| Additions: | | | 103,983 | 7 | \$ | 3,714 |
| 7/1/2015 | TV's (128) TVR Commun | \$ | | 15 | \$ | 450 |
| 5/1/2015 | Mattresses (74) McKesson | \$_ | 16,186 | | <u> </u> | 1,316 |
| 4/1/2015 | Window Covering Replacement | \$ | 39,475 | 15 | \$ | |
| | Upgrade Telephone System | \$ | 13,522 | 10 | \$ | 451 |
| | Display Case Refrigerator | \$ | 3,194 | 5 | \$ _ | 745 |
| | Electric Burnisher (2) | \$ | 2,120 | 15 | \$ | 59 |
| | HP Elite Tablet | \$\$ | 2,508 | 3 | \$ | 1,254 |
| Total additions for | Movable Equipment | \$ | 180,988 | | \$ | 7,989 |
| Deletions: | | | | | | |
| | | | | | | |
| | | | | | <u> </u> | |
| | | | | <u> </u> | <u> </u> | |
| | Movable Equipment | \$ | | | \ <u>s</u> - | |

^{*}Ties to Page 23, Line D2e

Schedule of Leasehold Improvements Acquired during this report period

| Schedule of Leasehold Improv | ements Acquired during this report period | | Useful | |
|-------------------------------|---|----------|--|--------------|
| Acquisition Date | Description of Item | Cost | Life | Depreciation |
| Additions: | · · · · · · · · · · · · · · · · · · · | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| <u> </u> | | | | |
| | • | | | |
| | | | <u></u> | |
| Total additions for Leasehold | Improvement | \$ - | | \$ - |
| | A11-P-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1- | | | |
| Deletions: | •) | | | |
| | | | | |
| | | | ļ | |
| | | | | |
| | | | | |
| | | | | - |
| | | | t | |
| i | | s - | | \$ - |
| Total deletions for Leasehold | Improvement | <u> </u> | <u>. </u> | <u> </u> |

^{*}Ties to Page 24, Line C3

^{**}Ties to Page 23, Line D2b

^{**}Ties to Page 24, Line C2

Bristol Health Care, Inc. d/b/a Ingraham Manor Depreciation Schedule September 30, 2015

| Various Assets prior to 2015 Various 409,631 Various 1,758 394 Total Land Improvements 409,631 1,758 394 Building Improvements Various 9,833,582 Various 356,396 8,060 Various Assets prior to 2015 9,833,582 Various 356,396 8,060 2015 Additions Hydrotherm Hot Water Heater Fire Door Elevators 5/1/2015 9,340 15 259 Generator Repair Generator Repair Total 2015 Additions 3/1/2015 2,410 5 241 Total 2015 Additions 26,250 26,250 2,675 | 3,519 13,112 3,519 13,112 3,519 13,112 3,924 1,763,658 3,924 1,763,658 3,924 1,763,658 2,175 12,325 259 9,081 241 2,169 2,675 23,575 2,599 1,787,233 8,040 27,896 8,040 27,896 |
|---|--|
| Various Assets prior to 2015 Various 409,631 Various 1,758 394 Total Land Improvements 409,631 1,758 394 Building Improvements 409,631 1,758 394 Various Assets prior to 2015 9,833,582 Various 356,396 8,06 Various 9,833,582 Various 356,396 8,06 2015 Additions Hydrotherm Hot Water Heater Fire Door Elevators 5/1/2015 9,340 15 259 Generator Repair Generator Repair Total 2015 Additions 3/1/2015 2,410 5 241 Total 2015 Additions 26,250 2,675 26,250 2,675 | 5,519 13,112 6,519 13,112 9,924 1,763,658 9,924 1,763,658 2,175 12,325 259 9,081 241 2,169 2,675 23,575 2,599 1,787,233 8,040 27,896 |
| Total Assets prior to 2015 409,631 1,758 394 | 5,519 13,112 2,924 1,763,658 2,924 1,763,658 2,175 12,325 259 9,081 241 2,169 2,675 23,575 2,599 1,787,233 8,040 27,896 |
| Building Improvements Various 9,833,582 Various 356,396 8,069 | 2,924 1,763,658 2,924 1,763,658 2,175 12,325 259 9,081 241 2,169 2,675 23,575 2,599 1,787,233 8,040 27,896 |
| Various Assets prior to 2015 Various 9,833,382 Various 356,396 8,066 2015 Additions Hydrotherm Hot Water Heater 4/1/2014 14,500 10 2,175 Fire Door Elevators 5/1/2015 9,340 15 259 Generator Repair 3/1/2015 2,410 5 241 Total 2015 Additions 26,250 2,675 | 1,763,658 2,175 12,325 259 9,081 241 2,169 2,675 23,575 2,599 1,787,233 8,040 27,896 |
| Various Assets prior to 2015 Various 9,833,382 Various 356,396 8,066 2015 Additions Hydrotherm Hot Water Heater 4/1/2014 14,500 10 2,175 Fire Door Elevators 5/1/2015 9,340 15 259 Generator Repair 3/1/2015 2,410 5 241 Total 2015 Additions 26,250 2,675 | 1,763,658 2,175 12,325 259 9,081 241 2,169 2,675 23,575 2,599 1,787,233 8,040 27,896 |
| Total Assets prior to 2015 9,833,582 356,396 8,06 | 2,175 12,325 259 9,081 241 2,169 2,675 23,575 2,599 1,787,233 8,040 27,896 |
| Hydrotherm Hot Water Heater 4/1/2014 14,300 10 2,173 Fire Door Elevators 5/1/2015 9,340 15 259 Generator Repair 3/1/2015 2,410 5 241 Total 2015 Additions 26,250 2,675 | 259 9,081 241 2,169 2,675 23,575 2,599 1,787,233 8,040 27,896 |
| Hydrotherm Hot Water Heater 4/1/2014 14,300 10 2,173 Fire Door Elevators 5/1/2015 9,340 15 259 Generator Repair 3/1/2015 2,410 5 241 Total 2015 Additions 26,250 2,675 | 259 9,081 241 2,169 2,675 23,575 2,599 1,787,233 8,040 27,896 |
| Fire Door Elevators 3/1/2013 3,3-40 Generator Repair 3/1/2015 2,410 5 241 Total 2015 Additions 26,250 2,675 | 241 2,169 2,675 23,575 2,599 1,787,233 8,040 27,896 |
| Generator Repair 3/1/2013 2,410 Total 2015 Additions 26,250 2,675 | 2,675 23,575 2,599 1,787,233 8,040 27,896 |
| | 8,040 27,896 |
| | |
| Total Building Improvements | |
| Non-Movable Equipment 2,324 | |
| Various Assets prior to 2015 Various 35,936 Various 2,324 | 8,040 27,896 |
| Total Assets prior to 2015 35,936 2,324 | |
| 2015 Additions 625 | 625 3,787 |
| Blanket Warming Cabinet 5/1/2014 4,412 30 | 344 3,410 |
| lce Machine 11/1/2014 3,754 10 344 Total 2015 Additions 8,166 969 | 969 7,197 |
| 3 293 | 9,009 35,093 |
| Total Non-Movable Equipment 44,102 3,255 | |
| Movable Equipment Vorious 1355.746 Various 38,305 1,2- | 13,008 112,738 |
| Various Assets prior to 2015 Various 1,333,740 various 29,305 1.2 | 13,008 112,738 |
| Total Assets prior to 2015 1,355,746 38,305 1,2 | |
| 2015 Additions 7/1/2015 103 983 7 3,714 | 3,714 100,269 |
| TV's (128) TVR Commun 7/1/2015 103,963 | 450 15,736 |
| Mattresses (74) McKesson 5772013 | 1,316 38,159 |
| Window Covering Replacement 47/2013 | 451 13,071 |
| Upgrade releptione System | 745 2,449 |
| Display Case Refrigerator 8/1/2014 3,194 5 /43 Electric Burnisher (2) 5/1/2015 2,120 15 59 | 59 2,061 |
| M. File Tablet 4/1/2014 2.508 3 1,254 | 1,254 1,254 |
| Total 2015 Additions 180,988 7,989 | 7,989 172,999 |
| Total Non-Movable Equipment 1,536,734 46,294 1,2 | 50,997 285,737 |
| LOUIS MODELLIO GODIO ENGRIPATO | |
| | 29,124 2,121,175 |
| TOTAL ASSETS PER COST REPORT 11,850,300 410,416 9.7 TOTAL ASSETS PER TRIAL BALANCE 11,850,300 (1) | 28,150 2,122,150 |
| Variance (1) | 974 (975) |
| Page 36, Line B9 - F/S vs C/R NBV | |

Annual Report of Long-Term Care Facility CSP-24 Rev. 10/2006 State of Connecticut

Amortization Schedule*

| Name of Facility | | | License No. | | Report for Year Ended | r Ended | | Page | of 27 |
|---|--|---|--------------|------------|--|--|--|--|----------|
| Bristol Healthcare, Inc. d/b/a Ingraham Manor | 1 6 | | 2056-C | | 9/30/2015 | | | 7.4 | 37 |
| | | | | | Accumulated | | | | |
| , | Date of | of | | | Amort. to | | | | <u> </u> |
| | Acquisition | ition | | | Beginning of | | | • | |
| | | | Length of | Cost to Be | Year's | | Rate | Amortization | , |
| Item | Month | Year | Amortization | Amortized | Operations | Amortization** | % | for This Year | Totals |
| A. Organization Expense | | | | | | | | | |
| • | | | | | | | | | |
| 2. | | | | | | | | | |
| | | | | | | | 2000 | A SECTION AND A SECTION OF A SECTION AND A SECTION ASSESSMENT OF A SECTION ASSESSMENT | 57 |
| A A Subtotal | | | | | | | | | |
| | 20 00 00 00 00 00 00 00 00 00 00 00 00 0 | | | | | | | | |
| b. Muligage Expense | • | 2002 | 20 | 473.226 | 319,813 | | | 25,693 | |
| | - | 7007 | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | Solve the second second to the second | Constitution (in Children in Access) and in Access to the Constitution of the Constitu | Section Control | | |
| B-4. Subtotal | | | | | | | | | 25,693 |
| C. Leasehold Improvements and Other | | | | | | | | | |
| 1. Acquired prior to this report period | Į | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | The state of the s | A RESPONSE VIOLENCE PROPERTY AND ARREST ARREST ARREST AND ARREST AR | 55000000000000000000000000000000000000 | | |
| 3. Acquired during this report period | | | | | | | | | |
| (attach schedule) | | | | | | ESTERNAL PROPERTY OF THE SECTION OF | SECTION AND PROPERTY. | Personal Control of the Control of t | |
| C-4. Subtotal | | | | | | | | | 75 602 |
| D. Total Amortization | | (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) | | | | | | | 660,07 |
| * Straight line method must be used | | | | | | | | | |

* 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 Facilit | y are, Inc. d/b/a Ingrahan | License No. 2056- | С | Report for Year End 9/30/2015 | led | | Page 25 | of 37 |
|-----------------|--|----------------------|---------------|----------------------------------|-----------------------------------|--|--|--|
| | | <u> </u> | | | | | | |
| 11. Property C | uestionnaire | | | | | , | | |
| Part A | erty either owned by th | e Facility | _ | | 0 | N1- | If "Yes," comp | lete Part B. |
| is the prop | rom a Related Party?* | io i donnej | • | Yes | · O | No | If "No," compl | lete Part C. |
| or leased i | owner or operator of this fac | Hite is related by | family mar | riage ownershin ability | to control or | | | |
| *If any | owner or operator of this lac s association to any person o | r organization fro | m whom bu | ildings are leased, then it | t is considered a | | | |
| related | party transaction. | 1 Organization 20 | | | | | | |
| Totaled | Description | | | Total | | | | |
| 1 Date I | and Purchased | | | 02/01/88 | | | | |
| | Structure Completed | | | 12/01/89 | | | | |
| 3 If NO. | T Original Owner, Dat | e of Purchase | | | | | | |
| 4. Date of | of Initial Licensure | | | 12/08/89 | 4.6.45.5.0 | or Bolton Bullet | 医腹骨 医多角 | |
| | Licensed Bed Capacity | | | 128 | | | | |
| | e Footage | | ••• | 1 | #E - 10 - 15 | | | |
| | sition Cost | | ··· | | | | | |
| a. La | | | | 343,035 | | | | |
| | ilding | | | 9,229,206 | | | | |
| | Owner and Related Pa | arties | | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th Mo | rtgage |
| | | ai tics | | | | | | |
| 1. Finan | oing /pe of Financing (e.g., f | aved variable | ١ | CHEFA | CIESTO POR PARTIE DA CONTRACTOR O | STORE THE PROPERTY OF THE PROP | | |
| a. 1) | ate Mortgage Obtained | ixed, variable) | <u>,</u> | 01/01/02 | | | | |
| b, D: | terest Rate for the Cost | Vear | | 5.50% | | | | |
| | erm of Mortgage (number | | | 30 | | | | |
| | mount of Principal Bor | | | 8,850,000 | | | | |
| e, A | incipal balance outstan | ding as of 9/3 | 0/2015 | 3,273,845 | | | | |
| | | | 1012013 | | | | | |
| Com | plete if Mortgage was | Reimanced | | | | | | |
| D | uring Current Cost Y | ear | | | | SECONOMISSION PROPERTY | 2 349-200-200-200-200-200-200-200-200-200-20 | |
| g. T | ype of Financing (e.g., | fixed, variable |) | | | | | |
| h. D | ate of Refinancing | | | <u> </u> | | | | |
| | ew Interest Rate | | | , | | | | |
| j, T | erm of Mortgage (num | per of years) | | | | | | ······································ |
| k. A | mount of Principal Bor | rowed | cé | | <u> </u> | | | |
| l. Pr | rincipal Outstanding or | Note Paid-U | <u> </u> | 1 4 0-1 | <u> </u> | <u> </u> | | |
| Part | C - Arms-Length Lea | ses for Real | Property | Improvements On | D-to-eff coop | Term of Lease | Annual Ame | ount of Lease |
| Nar | ne and Address of Less | or | Pro | operty Leased | Date of Lease | Term of Lease | C Amuai Am | Suite of Escape |
| | | | | | | | | |
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| | | | | | | <u> </u> | | |
| | | | · · · · · · · | | | | | |
| | | | | | | <u></u> | 1 | |

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 Yea | r Ended | | Page | of |
|---|-------------|----------------|---|----------|-------------------|--------|
| Bristol Healthcare, Inc. d/b/a Ingraham 2056-C | | 9/30/2015 | | | 26 | 37 |
| Item | | Total | CCNH | RHNS | (Spe | ecify) |
| 12. Interest A. Building, Land Improvement & Non-Movable Equipment 1. First Mortgage | \$ | | | | | |
| Name of Lender | Rate | | | | | |
| Address of Lender | | | | | | |
| Second Mortgage | \$ | | | | | |
| Name of Lender | Rate | | | | - L | |
| Address of Lender | | | | | | |
| 3. Third Mortgage | \$ | | 100000000000000000000000000000000000000 | | 8 S S S 2 L S S S | |
| Name of Lender | Rate | | | 1.3 | | |
| Address of Lender | | | 100 miles 100 miles | | | |
| 4. Fourth Mortgage | \$ | | | | Anales and Anales | |
| Name of Lender | Rate | | | | | |
| Address of Lender | | | | | | |
| B. CHEFA Loan Information | | | | | | |
| 1. Original Loan Amount | 9 | | | | | |
| 2. Loan Origination Date | | | | | | Table |
| 3. Interest Rate % | | | 120 | | 100 | |
| 4. Term | | | | | | |
| 5. CHEFA Interest Expense | | 239,514 | 239,514 | | <u> </u> | |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) | 9 | 239,514 | 239,514 | <u> </u> | | |

(Carry Subtotals forward to next page)

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

| Name of Facility | License No. | | Report for Ye | ear Ended | | Page of 27 37 |
|---|---------------------------------------|---------------|---------------|----------------|---------------------------------------|--|
| Bristol Healthcare, Inc. d/b/a Ingra | 2056-C | | 9/30/2015 | | · · · · · · · · · · · · · · · · · · · | 21 31 |
| Ite | em | | Total | CCNH | RHNS | (Specify) |
| | Subtotals Brou | ught Forward: | 239,514 | 239,514 | | |
| 12. C. Movable Equipment | | | | | | |
| 1. Automotive Equipme | nt | \$ | | | | |
| A. Item | Rate | Amount | | | | |
| Lender | | | | | | |
| Address of Lender | | | | 经基础的基础 MRTS | | |
| 2. Other (Specify) | | | | | | |
| A. Item | Rate | Amount | | | | |
| Lender | | | | | | |
| Address of Lender | | <u> </u> | | | | |
| B. Item | Rate | Amount | | | | |
| Lender | · · · · · · · · · · · · · · · · · · · | | | | | |
| Address of Lender | | | | | | |
| 12. C. 3. Total Movable Equip Expense (C1 + 2) | oment Interest | | | - | | |
| 12. D. Other Interest Expense | (Specify) | S | | | | |
| 13. Total All Interest Expense | (12B7 + 12C3 + 12D) | 9) \$ | 239,514 | 239,514 | | |
| 14. Insurance a. Insurance on Property (| | | 54,262 | 54,262 | | |
| b. Insurance on Automobi | les | | 6 | | | |
| c. Insurance other than Pro | | bove) | | | | |
| 1. Umbrella (Blanket C | Coverage) | | \$ | | <u> </u> | <u> </u> |
| 2. Fire and Extended C | | | \$ | | | |
| 3. Other (Specify) | | | 18,700 | 18,700 | | |
| Malpractice Insuran | ce | | | | | |
| 77 77 77 77 | (1/4a + b + a) | | \$ 72,962 | 72,962 | | SEE OF THE STREET, STR |
| 14d. Total Insurance Expenditu | 13 thru C-14) | | \$ 12,988,607 | | | |
| 15. Total All Expenditures (A- | 15 mra C-14) | | 12,700,007 | 1,, | <u> </u> | <u> </u> |

D. Adjustments to Statement of Expenditures

| Vame | of Fa | cility | e, Inc. d/b/a Ingraham Manor | Lic | ense No. 2056-C | Report for Yea 9/30/2015 | ar Ended | Page 28 | of 37 |
|-----------|---------------|--|--|---------------|--------------------|---|--|--|---|
| risto | of Hea | itneare | e, Inc. d/b/a Higranian Wanor | | Total | | | | |
| | _ | , , | | | Amount of | | | | |
| | Page | | It Description | | Decrease | CCNH | RHNS | (S | pecify) |
| | No. | | Item Description | | Deorembe | | 77577 | | |
| age | 10 - 5 | Salarie | es and Wages | | | | (A property of the second seco | Markon Law Co. | |
| 1. | | | Outpatient Service Costs | \$ | · | | - | | · · · · · · · · · · · · · · · · · · · |
| 2. | | | Salaries not related to Resident Care | \$ | | | | | |
| 3. | | | Occupational Therapy | \$ | 45,168 | 45,168 | ~~~ | | |
| 4. | | L | Other - See attached Schedule | ф | 45,108 | 10,100 | | a dina | |
| | 13 - 1 | Profes | sional Fees | \$ | | | | emiliting specul | 420-000 (1984) March |
| <u>5.</u> | | | Resident Care Physicians ** | <u>\$</u> | | 456,909 | | | |
| 6. | 13 | B10a | Occupational Therapy | \$ | | 430,505 | | | |
| 7. | <u> </u> | <u> </u> | Other - See attached Schedule | <u> </u> | | | | | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 |
| page | s 15 d | & 16 - | Administrative and General | | | | | | |
| 8. | | <u> </u> | Discriminatory Benefits | \$ | | 404,898 | | | -, |
| 9. | 15 | 1c | Bad Debts | \$ | | 1,991 | <u> </u> | | |
| 10. | 15 | le | Accounting & Legal | \$ | | 1,991 | | | |
| 11. | | | Telephone | \$ | | | | | |
| 12. | | | Cellular Telephone | \$ | | | | ZALVIJE. | \$ - 3.460.36 |
| 13. | | | Life insurance premiums on the life | • | | | | | LIMBLE |
| | | | of Owners, Partners, Operators | \$ | | 2.762 | | | ·· |
| 14. | 16 | L3 | Gifts, flowers and coffee shops | \$ | 2,562 | 2,562 | | | |
| 15. | | | Education expenditures to colleges or | | | | | | |
| | | | universities for tuition and related costs | | | | | | |
| | | | for owners and employees | \$ | | | | | |
| 16 | | | Travel for purposes of attending | | Tariff (1) | West Mind | Fig. 7 (45.4) | | |
| | | | conferences or seminars outside the | | | | | | |
| | | | continental U.S. Other out-of-state | | | | | | Mark Control |
| | | | travel in excess of one representative | \$ | | | | <u> </u> | |
| 17 | + | | Automobile Expense (e.g. personal use) | \$ | 3 | | | | |
| 18 | | m3 | Unallowable Advertising * | \$ | 652 | 652 | | <u> </u> | |
| 19 | | 1 | Income Tax / Corporate Business Tax | 9 | 3 | | | ļ | |
| 20 | | + | Fund Raising / Contributions | 9 | 5 | | | | |
| 21 | - | | Unallowable Management Fees | 9 | S | | | | , |
| 22 | | | Barber and Beauty | | 6 | | | | - |
| 23 | | + | Other - See attached Schedule | 5 | 13,267 | 7 13,267 | | Contract of Contract | |
| | | Dieta | ry Expenditures | | | A 25, 650. | | | |
| 24 | | | Meals to employees, guests and others | | | | | | |
| 27 | ' | | who are not residents | 9 | 5 | | | | |
| Dao | 0 10 | Laun | ndry Expenditures | | | | and the second second second second | | 44.00 |
| 25 | | Lunn | Laundry services to employees, guests | | 9 45 14 | | | | |
| 43 | '` | | and others who are not residents | 9 | \$ | | | 32 32 5 | Charles Commence of Commence of |
| Dec | 20 | Hom | sekeeping Expenditures | | | | | | |
| | | nous | Housekeeping services to employees, gues | ts | | | | | |
| 26 |). | | and others who are not residents | | \$ | Wilder Stranger of the Stranger of Stranger of Stranger | | | |
| ļ | _L_ | | Subtotal (Items 1 - | | \$ 925,44 | 7 925,447 | | | |
| L | | | Subtract (Total) | | | Carry Subtotal | | xt nage |) |

^{*} All except "Help Wanted".

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

Schedule of Other Salaries Adjustment

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|------------|------------|-------------------------------------|--------------|----------|-----------|
| 10 | 12n | Marketing/Public Relations Salaries | \$ 45,168 | | |
| | | | | | |
| | | | | | |
| | | | | <u> </u> | |
| | | | | | <u> </u> |
| | | | | ļ | |
| | | | 45.160 | ф. | |
| Total Othe | r Salaries | Adjustment | \$ 45,168 | <u> </u> | <u> </u> |

Schedule of Fees Adjustments

| CCNH | RHNS | (Specify) |
|------|----------|-----------|
| | | |
| | | |
| 1 | | |
| | | |
| | | - |
| | | |
| | | |
| | | |
| \$ - | \$ - | \$ - |
| | CCNH S - | CCNH RHNS |

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|------------|----------|--|--------------|----------|-----------|
| | | Employee Benefits - Employee Shirts | \$ 411 | | |
| | | Employee Benefits - Employee Contest Prize | \$ 56 | | |
| | 1a9 | Employee Benefits - Employee Lunch | \$ 201 | | |
| | | Employee Benefits - Employee Dept Head Meeting/Bingo | \$ 218 | | |
| | 1a9 | Employee Benefits - Misc. Expense | \$ 79 | | |
| | Var | Marketing Benefits Disallowance (See Attached) | \$ 12,302 | | |
| | | | | <u> </u> | |
| Total Othe | r A&G Ad | liustments | \$ 13,267 | \$ - | \$ |

Bristol Health Care, Inc. d/b/a Ingraham Manor September 30, 2015 Marketing Benefits Disallowance Page 28b

| Marketing Marketing Salary Total Salaries Percent to Total Salaries | 45,168 TB Linked 5,838,242 TB Linked 0.77% |
|--|--|
| Benefits (Pg 15, Line 1a1 - 1a9) (Less) Employee Benefits Self Disallowed Revised Total Benefits | 1,591,084 TB Linked (965) Page 28 attachment 1,590,119 |
| Marketing Benefits Disallowed | 12,302 Page 28 attachment |

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 10/2006

D Adjustments to Statement of Expenditures (cont'd)

| | | | D. Adjustments to Statement | nt | of Expend | nures (co | 111 u) | D | F |
|----------|--------------|----------------|--|----------|--|---|-----------------|---------------|--|
| Name | of Fa | cility | | Lic | | Report for Y | ear Ended | Page | of |
| | | | e, Inc. d/b/a Ingraham Manor | | | 9/30/2015 | | 29 | 37 |
| | | | | - | Total | | | | |
| Item | Page | Line | | | Amount of | | | . | 10. |
| No. | No. | No. | Item Description | | Decrease | CCNH | RHNS | (Sp | ecify)_ |
| .,., | | | Subtotals Brought Forward | \$ | 925,447 | 925,447 | n — | | |
| Page | 20 - I | Reside | nt Care Supplies*** | | | 50 m | | (4500)-201 | AND STREET |
| 27. | | 5a2 | Prescription Drugs | \$ | 437,453 | 437,453 | | | |
| 28, | | 5d | Ambulance/Limousine | \$ | 833 | 833 | | | |
| 29. | | 5f | X-rays, etc | \$ | 22,894 | 22,894 | | | |
| 30. | | 5h | Laboratory | \$ | 45,892 | 45,892 | | | |
| 31. | | | Medical Supplies | \$ | | | · | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ | 25,601 | 25,601 | | <u> </u> | |
| 33. | | | Occupational Therapy | \$ | | | | | |
| 34. | | | Other - See Attached Schedule | \$ | 80,995 | 80,995 | | | |
| | 22 - 1 | Maint | enance and Property | | | | Processes | | |
| 35. | | 1 | Excess Movable Equipment Depreciation | | | 超過過程 | | | |
| 50. | | 1 | See Attached Schedule | \$ | | | | | |
| 36. | - | - | Depreciation on Unallowable | | | Marin (1985) | 25.2 | | |
| 50. | | | Motor Vehicles | \$ | | | | | |
| 37. | | ļ | Unallowable Property and Real | | | | | | |
| ٠,, | | | Estate Taxes | \$ | | | | | |
| 38. | - | ļ <u>-</u> | Rental of Building Space or Rooms | \$ | | | | | |
| 39. | | - | Other - See Attached Schedule | \$ | | | | | |
| | 27 - 1 | Incur | <u> </u> | | | and the second | | 建 | |
| 40 | | I TESET | Mortgage Insurance | \$ | | | | | |
| 40 | <u>'</u> | | Property Insurance | \$ | | | | | |
| | · /// | icalli | aneous | <u> </u> | | | | | |
| | | Jenn | Research or Experimental Activities | Ş | NORTH THE PARTY OF | | | | |
| 42 43 | | | Radio and Television Revenue | <u> </u> | | | | | |
| | | +- | Vending Machine Revenue | 9 | | | | | |
| 44 | | | Purchase Discounts and Allowances | \$ | | | | | |
| 45 | | + | Duplications of functions or services | | S | | | | |
| 46 | | | Expenditures made for the protection, | | | 24.00 | | | |
| 47 | ' | | enhancement or promotion of the | | | 44 80 600 | | | |
| | | | providers interest | 5 | NEWSTANDAM CONTRACTOR | F 354000000000000000000000000000000000000 | | | |
| 40 | | | Interest Income on Accounts Rec | | 6 | | | | |
| 48 | | - | Other (include personnel and other | | | | | | |
| 49 | '• ! | | costs unrelated to resident care) - See | | | | British S | | |
| | | | Attached Schedule | 9 | 4,654 | 4,654 | \$ 120 min | | |
| 2.7 | 77 | 200 0 624 | | | | | en a la | | |
| 1 | | roju . | Providers Only Building/Non Movable Eq. Depreciation | | The last of the la | | 27 . (13 | | |
| 50 | '· | | Unallowable Building Interest - | | | | | | |
| | | 1 | See Attached Schedule | , | B | | | - Accountable | Application of the state of the |
| | | <u> </u> | | | 1,543,769 | 1,543,769 | | | |
| 51 | . Tota | u Am | ount of Decrease (Items 1 - 50) | | 1,575,707 | 1 .,, | <u> </u> | | |

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

Bristol Healthcare, Inc. d/b/a Ingraham Manor 9/30/2015

Schedule of Other Ancillary Costs

| Page Ref | Line Ref | Description | | CCNH | RHNS | (Specify) |
|----------|------------|---------------------------------------|-----|--------|------|-----------|
| 20 | | Cable TV (See Attachment) | \$ | 12,656 | | |
| 20 | | Nrsg Pool & Serv Med A Md Off vst-IM | \$ | 1,382 | | |
| 20 | | Nrsg Pool & Serv MSS-Non Charge | \$ | 15 | | |
| 20 | | Nrsg Pool & Serv MSS-Bed Rental | \$ | 250 | | |
| 20 | | Nrsg Pool & Serv Special Matt Rent IM | \$ | 14,707 | | |
| 20 | | Nrsg Pool & Serv Wound Vacuum Supply | \$ | 2,089 | | |
| 20 | | Nrsg Pool & Serv Wound Vaccum Rental | \$ | 3,223 | | ļ |
| 20 | | Nrsg Pool & Serv MSS-IV Sets | \$ | 7,326 | | |
| 20 | | Nrsg Pool & Serv MSS-IV Solutions | \$_ | 32,439 | | |
| 20 | | Nrsg Pool & Serv Tube feeding | \$ | 4,709 | | <u> </u> |
| 20 | | Physical Therapy Occup thpy supplies | \$_ | 1,981 | | <u> </u> |
| 20 | | Eye Exam (Patient Specific) | \$ | 218 | | |
| | r Ancillar | 1 | \$ | 80,995 | \$ - | |

Schedule of Excess Movable Equipment Depreciation

| CCNH | RHNS | (Specify) |
|------|------|-------------|
| | | ļ |
| | | |
| | | ļ |
| | | |
| | | |
| | | |
| | - | |
| | | - |
| - | · - | \$ - |
| | CCNH | CCNH RHNS |

Schedule of Other Property Adjustments

| Page Ref Line Ref Description | CC | NH | RHNS | (Specify) |
|-----------------------------------|----|----|---------------------------------------|-----------|
| | | | | |
| | | | | <u> </u> |
| | | | | |
| | | | | |
| | | | · · · · · · · · · · · · · · · · · · · | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Other Property Adjustments | \$ | | \$ - | \$ - |
| 18tat Other Property Aujustinents | | | | |

| Page Ref Line | Ref Description | CCNH | RHNS | (Specify) |
|-----------------|--------------------------------|---------|-------------|--------------|
| 30 IV 8 | Medical Records | \$ 9 | 2 | |
| 30 IV 8 | Counseling Center Food Revenue | \$ 2,71 | 3 | <u> </u> |
| 30 IV 8 | Meals Counseling Center | \$ 1,43 | 6 | |
| 30 IV 8 | Medical Records | \$ 20 | 3 | |
| 30 IV 8 | Reachers for Therapy | \$ 13 | | |
| 30 IV 8 | Coventry Settlement | | 0 | |
| 30 IV 8 | PP Med Supplies | | 0 | ļ —— . |
| 30 IV 8 | Sock Aid for Therapy | \$ | 5 | |
| | | | | |
| Fotal Other Adi | | \$ 4,69 | <u> </u> | \$ - |

Schedule of Unallowable Building Interest

| Page Ref Line Ref Description | | CCNH | RHNS | (Specify) |
|------------------------------------|---------|-------------|------|-----------|
| age iter Director Buser proof | | | | <u> </u> |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | <u></u> | | - | |
| | | | | |
| | | | | <u> </u> |
| | | | | |
| | | ļ. <u> </u> | | |
| otal Unallowable Building Interest | | \$ - | | |

Bristol Health Care, Inc. d/b/a Ingraham Manor Disallowance Schedule for Cable TV September 30, 2015

| | <u>Amount</u> |
|--|---------------------|
| Total Cable TV Expense acct #09.6692.7305 reclassed to Marcum 103 | \$ 16,256 TB Linked |
| Monthly Allowable amount Months in Cost Report Year | \$ 300 12 |
| Total Allowable Cost | \$ 3,600 |
| Disallowed Cable TV | \$ 12,656 |

F. Statement of Revenue

| ame of Facility License No. | | Report for Yo | ear Ended | | Page of |
|--|------------------|---------------|--|--|--------------|
| ristol Healthcare, Inc. d/b/a Ingraham N 2056-C | ! | 9/30/2015 | | <u>-</u> | 30 37 |
| | | | | | (0163 |
| ltem | | Total | CCNH | RHNS | (Specify) |
| Resident Room, Board & Routine Care Revenue | 2100 | | | | |
| 1. a. Medicaid Residents (CT only) | \$ | 12,634,815 | 12,634,815 | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ | (5,984,155) | (5,984,155) | | |
| 2. a. Medicaid (All other states) | \$ | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | |
| 3. a. Medicare Residents (all inclusive) | \$ | 2,264,833 | 2,264,833 | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ | 481,337 | 481,337 | | |
| 4. a. Private-Pay Residents and Other | \$ | 2,914,859 | 2,914,859 | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ | 5,345 | 5,345 | A street Water Street | |
| I. Other Resident Revenue | | | | | |
| A. Prescription Drugs - Medicare | \$ | 259,896 | 259,896 | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ | (259,896) | (259,896) | | |
| c, Prescription Drugs - Non-Medicare | \$ | 200,974 | 200,974 | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | \$ | (145,980) | (145,980) | | |
| a. Medical Supplies - Medicare | \$ | | | | |
| b. Medical Supplies - Medicare Contractual Allowance ** | \$ | | | | |
| c. Medical Supplies - Non-Medicare | \$ | | | | |
| d. Medical Supplies - Non-Medicare Contractual Allowance ** | \$ | | | | |
| | \$ | 494,590 | 494,590 | | |
| a. Physical Therapy - Medicare b. Physical Therapy - Medicare Contractual Allowance ** | \$ | | | | |
| | \$ | 397,124 | 397,124 | | |
| c. Physical Therapy - Non-Medicare d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | |
| | \$ | 89,611 | 89,611 | | |
| 4. a. Speech Therapy - Medicare Allowance ** | \$ | | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ | | 92,229 | | |
| c. Speech Therapy - Non-Medicare | -\$ | | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ | | 449,274 | | |
| 5. a. Occupational Therapy - Medicare | \$ | | T | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | - \$ | | 436,414 | | |
| c. Occupational Therapy - Non-Medicare | _ \$ | | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ | | (1,082,187 |) | |
| 6. a. Other (Specify) - Medicare | — <u>÷</u> \$ | | | | |
| b. Other (Specify) - Non-Medicare | | - | | | |
| III. Total Resident Revenue (Section I. thru Section II.) | | 7 12,009,272 | 12,007,272 | | |
| IV. Other Revenue* | đ | ON ALL CALLS | 6,618 | | |
| Meals sold to guests, employees & others | 9 | | 0,010 | <u>' </u> | |
| 2. Rental of rooms to non-residents | | | | | |
| 3. Telephone | 5 | | | | |
| 4. Rental of Television and Cable Services | | (5.000 |) (5,989 | 2) | 1 |
| 5. Interest Income (Specify) | | (5,989 | (3,98) | '' | |
| 6. Private Duty Nurses' Fees | | <u> </u> | - | + | - |
| 7. Barber, Coffee, Beauty and Gift shops | | 0.100 | 0.100 | | |
| 8, Other (Specify) | | 9,199 | | | |
| V. Total Other Revenue (1 thru 8) | | 9,828 | 9,82 | 5 | - |
| VI. Total All Revenue (III +V) | : | \$ 12,679,100 | 12,679,10 | o | |

^{*} 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

| Data Daf Decementar | | CCNH | RHNS | (Specify) |
|----------------------|----------------------------------|----------------|----------|-----------|
| Page Ref | Description | - 1 | | |
| 20 H C- | Diagnostic X-Ray REV IP MCR | \$ 16,275 | | ļ |
| 30 II 6a 30 II 6a | Laboratory REV IP MCR | \$ 17,153 | | |
| 30 II 6a | Respiratory Care REV IP MCR | \$ 12,395 | | |
| 30 II 6a | Allow, Ancillary IP Medicare | \$ (1,116,932) | | <u> </u> |
| 30 II 6a | Allow, Ancillary Medicare Part B | \$ (11,078) | <u> </u> | - |
| | her Resident Revenue - Medicare | \$ (1,082,187) | <u> </u> | <u> </u> |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| n . n-e | Description | CCNH | RHNS | (Specify) |
|-----------|---------------------------------------|----------------------------|------|--------------|
| Page Ref | Description | | | |
| 10 П бь | Diagnostic X-Ray REV IP MCR MGD | \$: 655 | | <u> </u> |
| 0 11 бъ | Diagnostic X-Ray REV IP Commercial | \$ 5,129 | | ļ |
| 10 11 6b | Laboratory REV IP MCR MGD | \$ 1,595 | | |
| 0 II 6b | Laboratory REV IP Commercial | \$ 11,351 | | |
| 0 П 6Ъ | Respiratory Care REV IP MCR MGD | \$ 2,050 | | ļ. — — |
| 30 II 6b | Respiratory Care REV IP Commercial | \$ 8,609 | | |
| 0 II 6b | Allow, Ancillary IP Medicare Mgd | \$ (168,682) | | |
| 30 11 бъ | Allow, Ancillary IP Medicaid | \$ (94,227) | | |
| 30 II 6b | Allow, Ancillary IP Cont Adj-Commerci | \$ (321,202) | | |
| 30 II 6b | X ray Allowance IP Cont Adj-Commerci | \$ (5,129) | | |
| 30 II 6b | Lab Allowance IP Cont Adj-Commerci | \$ (11,351) | | |
| 30 U 6b | Oxygen allowance IP Cont Adj-Commerci | \$ (8,609) \$ (579,811) | ٠. | S - |
| Total Oth | er Resident Revenue | \$ (379,811) | | <u> </u> |

Interest Income

Account

| n n - c | Account | Balance | | CCNH | RHNS | (Specify) |
|--------------------|---|-----------|----------|----------|------|-----------|
| Page Ref | Account | | Ī., | - | | |
| 20 77 6 | Interest Income - Investment | 1,015,220 | \$ | 12,886 | | |
| 30 IV 5 30 IV 5 | Interest Income - Investment Unrealized Gain/Loss | 1,015,220 | \$ | (18,875) | | <u> </u> |
| 30 17 3 | interest medite investment over | | <u>L</u> | | | |
| Total Inte | erest Income | | \$ | (5,989) | \$ | \$ - |
| TOTAL PICT | | | | | | |

Schedule of Other Revenue

| n nof | Description | cc | CCNH | | (Specify) | ify) |
|-----------|--|---------|-------|-------------|---------------|------|
| age Ref | Description | | - | | | |
| 30 IV 8 | Medical Records | \$ | 92 | | ļ · · - | |
| 30 IV 8 | Counseling Center Food Revenue | S | 2,713 | | ļ | |
| 30 IV 8 | Meals Conseling Center | \$ | 1,436 | | | - |
| 30 IV 8 | Medical Records | \$ | 203 | | - | |
| 30 TV 8 | Reachers for Therapy | · \$ | 135 | | -} | |
| 30 IV 8 | Dividend Chk/Savings - United Healthcare | | 4,545 | | + | |
| 30 IV 8 | Coventry Settlement | <u></u> | 10 | | 1 | |
| 30 IV 8 | PP Med Supplies | | 15 | | | |
| 30 IV 8 | Sock Aid for Therapy | | | | | |
| | | | | | <u> </u> | |
| Total Oth | er Revenue | \$ | 9,199 | <u>s - </u> | \$ | |

G. Balance Sheet

| Name | e of | Facility | License No. | Report for Year Ended | Page | of |
|------|------|---|-----------------------|-----------------------|-------------------|-----------|
| | | ealthcare, Inc. d/b/a Ingraham | 2056-C | 9/30/2015 | 31 | 37 |
| | ~ | | Account | | Aı | nount |
| sse | ts | | | • | | |
| ٨, | Cur | rrent Assets | | | | 1 027 220 |
| | 1. | Cash (on hand and in banks) |) | | \$ | 1,837,220 |
| | 2 | Resident Accounts Receivab | le (Less Allowance fo | r Bad Debts) | \$ | 1,601,806 |
| | 3. | Other Accounts Receivable (| Excluding Owners or | Related Parties) | \$ | 9,027 |
| | 4 | Inventories | | | \$ | 31,246 |
| | | Prepaid Expenses | | | \$ | 2,890 |
| | | a. Prepaid Expense | | 2,890 | | |
| | | | | | | |
| | | b | | | | |
| | | d. | | | | 100000 |
| | 6 | Interest Receivable | | | \$ | |
| | | Medicare Final Settlement R | eceivable | | \$ | |
| | | Other Current Assets (itemiz | | | \$ | 47,60 |
| | δ. | Security Deposits | <i>c</i> | 14,015 | | |
| | | Cash - Patient Trust | | 21,336 | Granden (d. 1920) | |
| | | Workers Comp Fund | 7 | 12,256 | | |
| | | | (1 0) | | \$ | 3,529,79 |
| | | tal Current Assets (Lines A1 | thru 8) | | Ψ | 2,022,77 |
| В. | Fix | ked Assets | | | \$ | 343,03 |
| | | Land | | 400 (31 | \$ | 13,11 |
| | 2. | Land Improvements | *Historical Cost | 409,631 | \$ | 13,11. |
| | | | Accum. Depreciation | | | 1 707 02 |
| | 3. | Buildings | *Historical Cost | 9,859,832 | \$ | 1,787,23 |
| | | | Accum, Depreciati | on 8,072,599 Net | | |
| | 4. | Leasehold Improvements | *Historical Cost | | \$ | |
| • | | | Accum. Depreciati | on Net | | |
| | 5 | Non-Movable Equipment | *Historical Cost | 44,102 | \$ | 35,09 |
| | ٥, | 7,000 7,100 7 | Accum. Depreciati | on 9,009 Net | | |
| | | Movable Equipment | *Historical Cost | 1,536,734 | \$ | 285,73 |
| | 0. | Worker Edgebrane | Accum, Depreciati | on 1,250,997 Net | | |
| | | Motor Vehicles | *Historical Cost | | \$ | |
| | 7. | Motor venicles | Accum. Depreciati | on Net | | |
| | | No. Danie ant Not Danie | | | \$ | |
| | 8. | Minor Equipment-Not Depr | eciable | | | |
| | 9 | Other Fixed Assets (itemize |) | | \$ | 19,30 |
| | / • | CIP & Assets not placed | | 18,326 | | |
| | | | | | 1 | |
| | | Rounding |) | 975 | \$ | 2,483,51 |

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

G. Balance Sheet (cont'd)

| | | Facility | License No. | Report for Year Ended | | Page 32 | of 37 |
|---------------------------------------|---------|---------------------------------|------------------------|------------------------|-----|---|-----------------|
| Brist | ol H | ealthcare, Inc. d/b/a Ingraham | N 2056-C | 9/30/2015 | | | |
| · · · · · · · · · · · · · · · · · · · | · | | Account | | _ | Amo | |
| | | | | Total Brought Forward: | \$ | _ | 6,013,30 |
| Ċ. | Lea | asehold or like property record | ed for Equity Purposes | 5. | | | |
| | | Land | | | \$ | | |
| | 2. | Land Improvements | *Historical Cost | | | | |
| | | | Accum. Depreciation | n Net | \$_ | | |
| | 3. | Buildings | *Historical Cost | | _ | | |
| | | | Accum. Depreciation | n Net | \$ | | |
| | 4. | Non-Movable Equipment | *Historical Cost | | _ | | |
| | | | Accum. Depreciatio | n Net | \$ | | |
| | 5. | Movable Equipment | *Historical Cost | | | | |
| | | | Accum. Depreciatio | n Net | \$ | | |
| | 6. | Motor Vehicles | *Historical Cost | , | | | |
| | | | Accum. Depreciatio | n Net | \$ | | |
| | | Minor Equipment-Not Depre | | | \$ | ·——— | <u></u> |
| C-8 | To | tal Leasehold or Like Proper | ties (C1 thru 7) | | \$ | | |
| D. | Inv | vestment and Other Assets | | | | | |
| | 1. | Deferred Deposits | | | \$ | · | |
| | 2. | Escrow Deposits | | | \$ | | |
| | 3. | Organization Expense | *Historical Cost | 473,226 | | - | 107.70 |
| | | | Accum. Depreciation | n 345,506 Net | \$ | ···· | 127,72 |
| | 4. | Goodwill (Purchased Only) | | | \$ | | 1.041.07 |
| | 5. | Investments Related to Resid | lent Care (itemize) | | \$ | gerevane distrib | 1,041,26 |
| | | Investments in BHHC | | 1,015,221 | | | |
| | | Investments in BHDF | | 26,040 | | | 484 |
| | 6. | Loans to Owners or Related | | | \$ | | |
| | | Name and Address | Amount | Loan Date | | | |
| | | | | | | | |
| | | | | | | | and the |
| | | | | | | | |
| | | | | | \$ | CONTRACTOR | ing Maria Salah |
| | 7. | 7. Other Assets (itemize) | | | | and the same of the same of | |
| | | | | | _ | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 | |
| | | | | | _ | | |
| . | | | | | | | 1 1 (0 0 (|
| D-8 | . T | otal Investments and Other A | ssets (Lines D1 thru 7 | ") | \$ | | 1,168,98 |
| D-9 | T_{i} | otal All Assets (Lines A9 + B | 10 + C8 + D8 | | \$ | | 7,182,28 |

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

G. Balance Sheet (cont'd)

| Name of Fac | ility | • | License No. | Report for Year End | led | Page | of |
|---|-------|-------------------------------------|----------------------|---------------------------------------|--|--|---|
| Bristol Healthcare, Inc. d/b/a Ingraham Manor | | 2056-C | 9/30/2015 | | 33 | 37 | |
| | | | Account | | | Am | ount |
| Liabilities | | | | | ļ | | |
| Α. | Cu | rrent Liabilities | | | | | 227 120 |
| | . 1. | Trade Accounts Payable | | | | | 337,120 |
| , | 2. | Notes Payable (itemize) | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | 486 - 1984 615 |
| | | | | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ | (f) | 8 | 等的。 第一个人的时间, 第二个一的时间, 第二个一的时间, 第二个一的时间, 第二个一的时间, 第二个一的时间, 第二个一的时间, 第二个一的时间, 第二个一的时间, 第二个一的时间, 第二个一的时间, 第二个一的时间, 第一个一的时间, 第一个一的时间, 第一个一的时间, 第一个一的时间, 第一个一的时间, 第一个一的一的一的一的一的一的一的一 |
| | 3. | Loans Payable for Equipme | |) (itemize) | Date Due | p Y | |
| | | Name of Lender | Purpose | Amount | Date Duc 3 | | |
| | | | | | | | |
| | | | | | (1) (A. 1848) | | |
| | | | | | | | |
| | | | | | 9 | | |
| | | | | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | |
| | | | | | i de la companya de l | | 546-2 (= <u>5.1</u> % 5.1 |
| | | | | · | 2 | | |
| | | | | | | | |
| | | | | | od suppli | v 14. | |
| | 4. | Accrued Payroll (Exclusive | e of Owners and/or L | Stockholders only) | | \$ | 525,307 |
| | 5. | Accrued Payroll (Owners of | and/or Stockholders | only) | | \$ | 1.005 |
| | 6. | Accrued Payroll Taxes Pay | /able | | | \$ | 1,985 |
| | 7. | Medicare Final Settlement | | | | \$ | <u>, </u> |
| | 8. | Medicare Current Financin | g Payable | | | \$ | |
| | 9. | Mortgage Payable (Currer | nt Portion) | | | \$ | 588,335 |
| | 10 | . Interest Payable (Exclusive | e of Owner and/or R | elated Parties) | | \$ | |
| | | . Accrued Income Taxes* | | | | \$ | |
| | | . Other Current Liabilities (| itemize) | | i. | \$ ************************************ | 1,396,112 |
| | | A/R Credit Balances / Security De | po 149 | ,139 Self-Insurance Claim / S | | 1.00 | |
| | | Patient Trust Pay / Patient Refunds | | ,937 Health Savings / NEHRO | | | |
| | | Annuities Withheld / IRS Levy Wi | thl (7 | ,199) Unclaimed Checks / Due | | | |
| | | Property Tax Payable / Accrued E. | T | ,849 Met Pay Deduction / Au | | o | 2 0/0 050 |
| A-1 | 3. To | otal Current Liabilities (Lii | nes A1 thru 12) | | | \$ | 2,848,859 |

^{*} Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year | Ended | Page 34 | of 37 |
|--|-------------------------|-----------------|-------------|------------|------------|
| Bristol Healthcare, Inc. d/b/a Ingraham Ma | | 9/30/2015 | | | mount |
| | Account | Total Broug | ht Forward: | | 2,848,859 |
| | | 1000127002 | , | | |
| Liabilities (cont'd) B. Long-Term Liabilities | (Hamina) | | | \$ | |
| Loans Payable-Equipment | (itemize) | Amount | Date Due | | |
| Name of Lender | Purpose | Amount | Dute Bue | | |
| | · | | | | |
| | | | | | |
| 2. Mortgages Payable | | | | \$ | 2,491,940 |
| 3. Loans from Owners or R | elated Parties (itemize |) | | \$ | 2,204,009 |
| Name and Address of Lender | Amount | Loan 1 | Date | | op i sa |
| ВНІ | 2,204,00 | 9 | | | |
| 4. Other Long-Term Liabil | ties (itemize) | | | \$ | |
| B-5. Total Long-Term Liabilities | (Lines B1 thru 4) | | | \$ | 4,695,949 |
| C. Total All Liabilities (Lines | A-13 + B-5) | | | \$ | 7,544,808 |

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

| Name of Facility | License No. | Report for Ye. 9/30/2015 | ar Ended | Page 35 | of 37 |
|--|---------------------|--------------------------|-------------|---------|----------|
| Bristol Healthcare, Inc. d/b/a Ingraham | 2056-C Account | 9/30/2013 | | | nount |
| A. Reserves | ricodine | | | | |
| Reserve for value of leased la | and | | | \$ | |
| Reserve for depreciation value to be amortized | | ngs and appurtena | nces | \$ | |
| 3. Reserve for depreciation valu | ue of leased persor | al property (Equi | ty) | \$ | |
| 4. Reserve for leasehold real pr | operties on which | fair rental value is | based | \$ | |
| 5. Reserve for funds set aside a | s donor restricted | | | \$ | |
| 6. Total Reserves | | | | \$ | |
| B. Net Worth 1. Owner's Capital | | | | \$ | |
| 2. Capital Stock | | | | \$ | |
| 3. Paid-in Surplus | | | | \$ | |
| 4. Treasury Stock | | | | \$ | |
| 5. Cumulated Earnings | | | | \$ | (53,013 |
| 6. Gain or Loss for Period | 10/1/2 | 014 thru | 9/30/2015 | \$ | (309,50 |
| 7. Total Net Worth | | | | \$ | (362,52 |
| C. Total Reserves and Net Worth | | | | \$ | (362,52 |
| D. Total Liabilities, Reserves, and | d Net Worth | | | \$ | 7,182,28 |

H. Changes in Total Net Worth

| Name | 011401111 | License No. | Report for Year F | Ended | Page 36 | of 37 |
|--------|---|---------------------|-------------------|--|------------|------------|
| Bristo | ol Healthcare, Inc. d/b/a Ingraham M | 2056-C | 9/30/2015 | | | |
| | | Account | | | | nount |
| A. | Balance at End of Prior Period as sh | own on Report of 0 | 9/30/2014 | 9 | | (53,014) |
| B. | Total Revenue (From Statement of Revenue Page 30) | | | | | 12,679,100 |
| C, | Total Expenditures (From Statemen | t of Expenditures P | age 27) | 9 | | 12,988,607 |
| | Net Income or Deficit | | | 9 | | (309,507) |
| E. | Balance | | | 3 | | (362,521) |
| F. | Additions 1. Additional Capital Contributed (| (itemize) | | HANNER AND | | |
| | 2. Other (itemize) Rounding Variance | | 1 | AMERICA PROGRAMMENT COMMENTS AND | | |
| F-3. | Total Additions | | | | \$ | 1 |
| G. | Deductions 1. Drawings of Owners/Operators/ | Partners (Specify) | | | \$ | |
| | Name and Address (No., City, | State, Zip) | Title | Amount | | |
| | | | | | | |
| | 2. Other Withdrawings (Specify) | | | | \$ | |
| | Purpose | | Amo | unt | | |
| | | | | | # 1 | |
| | 3. Total Deductions | 00.20 | V11 C | | \$ | (362,520 |
| H. | Balance at End of Period | 09/30 |)/15 | | D. | (302,320 |

I. Preparer's/Reviewer's Certification

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|---|--|----------------------------------|-------------|
| Bristol Healthcare, Inc. d/b/a Ingraham | 2056-C | 9/30/2015 | 37 | 37 |
| | Check appropriate category | | | |
| Chronic and Convalescent Nursing Home only (CCNH) | ☐ Rest Home with Nursing Supervision only (RHNS) | □ (Specify) | | |
| I | Preparer/Reviewer Certific | eation | | |
| I have prepared and reviewed this repersonnel as to the possible inclusion in regulations. All non-reimbursable expremoved in the State rate computation are properly reported as such in this redata contained in this report is in agree | in this report of expenses which are no benses of which I am aware (except the system) as a result of reading reports, sport on Pages 28 and 29 (adjustments | racility and have inquired of appropriate reimbursable under the applicable nose expenses known to be automatic inquiry or other services performed to statement of expenditures). Further | priate e ically I by me | |
| Signature of Preparer | Title PRINCIPAL | Date Signed 2 / 2 / 1 6 | | ~ |
| Printed Name of Preparer | | | | |
| Matthew S. Bavolack Addres Address | | Phone Number | | |
| 555 Long Wharf Drive, New Haven, CT 065 | 11 | 203-781-9600 | | |

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

| Facility Na | me Bristol Health Care, Inc. d/b/a Ingraham Manor |
|-----------------------------|--|
| Complete the additional she | following check list. Provide an explanation for any "No" answers. Attach ets to explain further, if necessary. |
| Yes No Explanation: | 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21? |
| Yes No Explanation: | Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change. |
| Yes No Explanation: | 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation. |
| Yes No V Explanation: | Do equipment leases listed on Page 6 agree with equipment leases reported or Page 22, Line 6e? If not, state where these costs are included in the Annua Report. |
| | |

| Yes No V Explanation: | 5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively? |
|-------------------------|--|
| Yes No | 6. During cost year 2015, 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? |
| Yes No / Explanation: | 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? |
| Yes No Explanation: | 8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated. |
| Yes No Explanation: | 9. Has resident day user fee expense been properly reported on Page 15, Line 1k3? |
| Yes No Explanation | 10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21? |

| Yes No Z Explanation: | 11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed? |
|--|---|
| Yes No / D Explanation: | 12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes? |
| Yes No Second S | 13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014? |
| 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? |
| Yes No Explanation: | 15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines? |
| Yes No Explanation: | 16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines? |

| Yes No J Explanation: | 17. Have all contractual allowances been properly reported on Page 30? |
|----------------------------------|--|
| Yes No Explanation: | 18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why. |
| Yes No / Explanation: | 19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted. |
| Yes No I | 20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? <i>If detail is not provided, appropriate disallowances will be made.</i> |
| Yes No / Explanation: | 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? |
| Yes No Explanation: | Has all required documentation been submitted to the Annual Report review and audit contractor? |

Client: Bristol Health Care, Inc. d/b/a Ingraham Manor
Engagement: Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor

| ial Balance: A.01 - TB-CCNH | ADJ JE Ref# | RJE FINAL |
|---|----------------------------------|----------------------------|
| Account Description | | 9/30/2015 |
| | <u>9/30/2015</u> 1,835,591.00 | 1,835,591.00 |
| 9.1100,0010 Cash-Operating Acct | 943.00 | 943.00 |
| 9.1100.0013 Rstd Cash-Collat A/C | 14,015.00 | 14,015.00 |
| 9.1100.0020 Security Deposits | 21,336.00 | 21,336.00 |
| 9.1100.0040 Cash - Patient Trust | 250.00 | 250.00 |
| 99.1100.0050 Petty Cash | 436,00 | 436.00 |
| 9.1100.0058 Petty cash-Rec 9.1100.0060 Workers Comp Fund | 12,256.00 | 12,256.00 1,015,221.00 |
| 9.1110.1000 Investments | 1,015,221.00 | 1,923,454.00 |
| 9.1120.0001 A/R-Room and Board | 1,923,454.00 | 135,125.00 |
| 9.1120.0003 A/R Credit Balances | 135,125,00 | 38,575.00 |
| 99.1120.0014 A/R-Ancillary | 38,575.00 (557.304.00) | (557,291.00 |
| 09.1121.0001 A/R Resv uncollect | (557,291.00) 9,027.00 | 9,027.00 |
| 09.1200.0014 A/R - Special Events | 9,027.00 61,943.00 | 61,943.00 |
| 09.1200.0052 A/R Miscellaneous | 31,246.00 | 31,246.00 |
| 09.1300.0600 Inventory-MM | 2,890.00 | 2,890.00 |
| 09.1400.0002 Prepaid Expense | 26,040.00 | 26,040.00 |
| 09.1600.0004 Inv in BHDF | 241,361.00 | 241,361.00 |
| 09.1720.0004 Cost Of Issuance | 60,511.00 | 60,511.00 |
| 09,1720,0005 Bond Discount 09,1720,0008 Bond-Underwrtrs Disc | 78,849.00 | 78,849.00 |
| 9,1720,0009 Bond Issue Costs | 92,505.00 | 92,505.0 |
| 99.1720.0010 Accum Amort-Issuance | (68,753.00) | (68,753.0) (179,391.0) |
| 09.1720.0011 Accum Amort-Bond COI | (179,391.00) | (38,758.0 |
| 09.1720.0012 AccumAmort-Unamr Dis | (38,758.00) | (58,604.0 |
| 09.1720.0013 AccumAmort-Under Dis | (58,604.00) | 343,035.0 |
| 09,1810.0001 Land | 343,035.00 | 409,631.0 |
| 09.1810.0002 Land Imp | 409,631.00 8,234,966.00 | 8,234,966.0 |
| 09.1820.0001 Building / Fixtures | 1,624,867.00 | 1,624,867.0 |
| 09.1820.0002 Building Improvement | 44,102.00 | 44,102.0 |
| 09.1850.0001 Fixed Equipment | 513,657.00 | 513,657.0 |
| 09.1860.0001 Moveable Equipment | 897,857.00 | 897,857.0 |
| 09.1860.0002 Moveable Equipment | 125,220.00 | 125,220.0 |
| 09.1870.0001 Computer Equipment 09.1880.0001 FA Acquistions | 17,650.00 | 17,650.0 |
| 09.1900.0000 CIP | 676.00 | 676.0 |
| 09.1910.0001 Acc Dep Lnd Improv | (396,518.00) | (396,518.0 |
| 09.1920.0001 Acc Dep Bldg / Fix | (7,073,981.00) | 7,073,981.0) 998,618.0) |
| 09.1920.0002 Acc depr build impr | (998,618.00) | (8,036.0 |
| 09,1950,0001 Acc Dep Fixed Equip | (8,036.00) | (503,715.0 |
| 09.1960.0001 Acc Dep Moveable equipment | (503,715.00) | (631,539.0 |
| 09.1960.0002 Accum Dep M/E | (631,539.00) (115,743.00) | (115,743.0 |
| 09.1990.0001 Accm Dpr Cmptr Equp | (337,120.00) | (337,120.0 |
| 09.2100.0010 Accounts Payable | 25.00 | 25.0 |
| 09.2100.0070 Unclaimed Checks | (135,124.00) | (135,124.0 |
| 09.2100.0080 A/R Credit Balances | (14,015.00) | (14,015.0 |
| 09.2100.0085 Security Deposit-Oth | (21,336.00) | (21,336.0 |
| 09.2100.0086 Patient Trust Pay | 5,399.00 | 5,399.0 |
| 09.2100.0090 Patient Refunds | (64,155.00) | (64,155,0 |
| 09.2100.0095 Property Tax Payable | (2,204,009.00) | (2,204,009.0 |
| 09.2110.0020 Due To/From BHI 09.2200.0010 Accrued Payroll | (301,524.00) | (301,524. |
| 09.2200.0010 Accrued PTO | (223,783.00) | (223,783. |
| 09.2210.0010 SS Tax W/H | 81.00 | 81.º (2,066.º |
| 09.2210.0010 33 Tax VMT 09.2210.0020 Federal Inc Tax W/H | (2,066.00) | (2,060.° 6,798. |
| 09.2300.0001 Annuities Withheld | 6,798.00 | 401. |
| 09.2300.0003 I.R.S. Levy Withheld | 401.00 | (22.0 |
| 09.2300.0007 Due To AFLAC | (22.00) | 364. |
| 09.2300.0009 Met Pay Deduction | 364.00 (117.00) | (117.0 |
| 09.2300.0010 Auxiliary Gold Sale | (111.00) | 1 of 5 |

| | | | D.I.E. EINAL |
|----------------------------|---|----------------------------|---------------------------------|
| Account | Description | ADJ JE Ref# | RJE FINAL 9/30/2015 |
| 74 54 | | 9/30/2015 | 53.00 |
| 09.2300.0013 | NEHRC Club Ded | 53.00 200.00 | 200.00 |
| 09.2300.0022 | Health Savings | (354,596.00) | (354,596.00) |
| 09,2400,0030 | Accrued Expenses | (52,544.00) | (52,544.00) |
| 09.2400.0050 | Self-Insurance Claim | (729,345.00) | (729,345.00) |
| 09.2400.0052 | Self-Workers Comp | (38,098.00) | (38,098.00) |
| 09.2700.0008 | Accrued 403 Match | (588,335.00) | (588,335.00) |
| 09.2800.0030 | Bond Payable-CP | 193,570.00 | 193,570.00 |
| 09,2800.0040 | Bond-Contra Prin | (59,879.00) | (59,879.00) |
| 09,2800.0050 | Bond Interest Pay | 59,879.00 | 59,879.00 |
| 09,2800.0070 | Contra Interest Bond Payable Series | (2,685,510.00) | (2,685,510.00) |
| 09,2800.0000 | Unrestricted Fund | 388,559.00 | 388,559.00 |
| 09,2900.0013 | Tmp Rest Fund | (26,039.00) | (26,039.00) (16,275.00) |
| 09.3120.1011 | | (16,275.00) | (655.00) |
| 09.3120.1011 | Diagnostic X-Ray REV IP MCR MGD | (655.00) | (5,129.00) |
| 09.3120.1033 | Diagnostic X-Ray REV IP Commercial | (5,129.00) | (17,153.00) |
| 09.3140,1011 | Laboratory REV IP MCR | (17,153.00) | (1,595.00) |
| 09.3140.1012 | Laboratory REV IP MCR MGD | (1,595.00) (11,351.00) | (11,351.00) |
| 09.3140.1033 | Laboratory REV IP Commercial | (12,395.00) | (12,395.00) |
| 09.3154.1011 | Respiratory Care REV IP MCR | (2,050.00) | (2,050.00) |
| 09.3154.1012 | Respiratory Care REV IP MCR MGD | (8,609.00) | (8,609.00) |
| 09,3154,1033 | Respiratory Care REV IP Commercial | (369,370.00) | (369,370.00) |
| 09.3160.1011 | Phys Ther REV IP MCR | (136,098.00) | (136,098.00) |
| 09.3160.1012 | Phys Ther REV IP MCR MGD | (37,618.00) | (37,618.00) |
| 09,3160,1021 | Phys Ther REV IP Medicaid Phys Ther REV IP Commercial | (223,408.00) | (223,408.00) |
| 09,3160,1033 | Phys Ther REV IP Medicare Part B | (125,220.00) | (125,220.00) |
| 09.3 100. 1040 | OT Hosp REV IP MCR | (339,917.00) | (339,917.00) |
| 09.3101.1011 | OT Hosp REV IP MCR MGD | (141,051.00) | (141,051.00) |
| 09.3161.1021 | OT Hosp REV IP Medicaid | (39,036.00) | (39,036.00) (255,792.00) |
| 09.3161.1033 | 3 OT Hosp REV IP Commercial | (255,792.00) | (535.00) |
| 09.3161.1041 | 1 OT Hosp REV IP Selfpay Via Hith | (535.00) | (109,357.00) |
| 09.3161.1043 | 3 OT Hosp REV IP Medicare Part B | (109,357.00) | (63,463.00) |
| 09.3166.1011 | 1 Speech Ther REV IP MCR | (63,463.00) (29,834.00) | (29,834.00) |
| 09.3166.1012 | 2 Speech Ther REV IP MCR MGD | (16,234.00) | (16,234.00) |
| 09.3166.102 | 1 Speech Ther REV IP Medicaid | (46,161.00) | (46,161.00) |
| 09,3166.103 | Speech Ther REV IP Commercial | (26,148.00) | (26,148.00) |
| 09.3166.104 | 3 Speech Ther REV IP Medicare Part B | (259,896.00) | (259,896.00) |
| 09,3230,101 | 1 Pharmacy REV IP MCR | (38,209.00) | (38,209.00) |
| 09.3230.101 | 2 Pharmacy REV IP MCR MGD | (145,980.00) | (145,980.00) |
| 09,3230,103 | Pharmacy REV IP Commercial Pharmacy REV Influenza Vaccine Re | (1,989.00) | (1,989.00) |
| 09.3230.800 | 2 Pharmacy REV Glucose Monitoring | (14,796.00) | (14,796.00) |
| 09.3230,000 | 1 IM Room & Board IP MCR | (2,264,833.00) | (2,264,833.00) |
| 09.3665.101 | 2 IM Room & Board IP MCR MGD | (270,828.00) | (270,828.00) (12,634,357.00) |
| 09.0000.101 | 1 IM Room & Board IP Medicaid | (12,634,357.00) | (2,591,733.00) |
| 09.3885.103 | 3 IM Room & Board IP Commercial | (2,591,733.00) | (49,958.00) |
| 09 3885 105 | 0_IM Room & Board IP Private Duty | (49,958.00) | 2,798.00 (6,394.00) |
| 09.4000.599 | 8 Other Op Revenue-Adm Misc Non-Oper Rev | (9,192.00) | (92.00) |
| 09.4002.551 | 1 OOR-Admin Medical Record Fees | (92.00) (6,618.00) | (6,618.00) |
| 09.4035.500 | 2 OOR-Food & Nutrition EE Meals (Cafe) | (2,713.00) | (2,713.00) |
| 09.4035.599 | 7 OOR-Food & Nutrition Counceling CTR INC | (12,886.00) | (12,886.00) |
| 09.4200.560 | Other Non-Oper REV Int Inc-Misc | 18,875.00 | 18,875.00 |
| 09,4200.562 | Other Non-Oper REV Unrealized G/L | 1,116,932.00 | 1,116,932.00 |
| 09.5003.101 | 11 Allow, Ancillary IP Medicare | 168,682.00 | 168,682.00 |
| 09.5003.101 | 12 Allow, Ancillary IP Medicare Mgd | 94,227.00 | 94,227.00 |
| 09.5003.102 | 21 Allow, Ancillary IP Medicaid | 321,202.00 | 321,202.00 |
| 09.5003.103 | Allow, Ancillary IP Cont Adj-Commerci | 11,078.00 | 11,078.00 |
| 09,5003,104 | Allow. Ancillary Medicare Part B X ray Allowance IP Cont Adj-Commerci | 5,129.00 | 5,129.00 14,351.00 |
| 09.5120.103 | 33 X ray Allowance IP Cont Adj-Commerci | 11,351.00 | 11,351.00 |
| 09.5140.100 | 33 Oxygen allowance IP Cont Adj-Commerci | 8,609.00 | 8,609.00 259,896.00 |
| 09.0104,100 00 5230 101 | 11 Pharmacy allow IP Medicare | 259,896.00 | 209,090.00 |
| 55,5200,10 | • • • • • • • • | | 2 of 5 |

| | | | 10.4 | TO AIVI |
|--------------|--|---------------------------|------------------------|--------------------|
| Account | Description | ADJ JE Ref # 9/30/2015 | RJE | FINAL 9/30/2015 |
| 00 5000 4000 | Pharmacy allow IP Cont Adj-Commerci | 145,980.00 | | 145,980.00 |
| 09,5230,1033 | REV-Allow-IM IP Medicare | (481,337.00) | | (481,337.00) |
| 09.5885.1011 | REV-Allow-IM IP Medicare Mgd | (34,798.00) | | (34,798.00) |
| 09,5885.1012 | REV-Allow-IM IP Medicaid | 5,984,155.00 | | 5,984,155.00 |
| 09,5885.1021 | REV-Allow-IM IP Cont Adj-Commerci | 29,453.00 | | 29,453.00 |
| 09,5885,1033 | Provider tax Provider Tax | 785,448.00 | | 785,448.00 |
| 09.5886.1106 | Recreation Therapists & Asst | 80,275.00 | | 80,275.00 |
| 09.6021,1350 | Recreation PTO Expense Accrual | 8,776.00 | | 8,776.00 |
| 09.6021.1992 | Recreation Activity Supp | 7,374.00 | | 7,374.00 |
| 09.6021.5008 | Recreation Activity Supp | 5,850.00 | | 5,850.00 |
| 09.6021.6631 | Recreation Comp software fees Nrsg Pool & Serv VP's/Directors/Mgrs | 183,041.00 | (183,041.00) | 0.00 |
| 09,6022,1000 | NISG POOL & Serv VI Sydictioning is | 579,759.00 | (579,759.00) | 0.00 |
| 09,6022,1050 | Nrsg Pool & Serv Supervisors/Coord | 1,248,672.00 | (1,248,672.00) | 0.00 |
| 09.6022.1200 | Nrsg Pool & Serv RN'S/LPN'S | 2,023,345.00 | (2,023,345.00) | 0.00 |
| 09,6022,1450 | Nrsg Pool & Serv PCA's/HHA'S/Aides | 49,344.00 | (49,344.00) | 0.00 |
| 09,6022,1500 | Nrsg Pool & Serv Clerical | 29,562.00 | (29,562.00) | 0.00 |
| 09.6022.1900 | Nrsg Pool & Serv DLD/WCLD | 379,848.00 | (379,848.00) | 0.00 |
| 09.6022.1992 | Nrsg Pool & Serv PTO Expense Accrual | 768.00 | | 768.00 |
| 09.6022.3350 | Nrsg Pool & Serv Consulting fees | 833.00 | | 833.00 |
| 09.6022.3541 | Nrsg Pool & Serv Med A Transp Cost | 1,382.00 | | 1,382.00 |
| 09.6022.3542 | Nrsg Pool & Serv Med A Md Off vst-IM | 45,892.00 | | 45,892.00 |
| 09.6022.3543 | Nrsg Pool & Serv Med A labs-IM | 23,134.00 | | 23,134.00 |
| 09.6022.3546 | Nrsg Pool & Serv Med A Xrays-IM | (240.00) | | (240.00) |
| 09.6022.3548 | Nrsg Pool & Serv X-Ray Fees | 15.00 | | 15.00 |
| 09.6022.4010 | Nrsg Pool & Serv MSS-Non Charge | 250.00 | | 250.00 |
| 09.6022.4080 | Nrsg Pool & Serv MSS-Bed Rental | 14,707.00 | | 14,707.00 |
| 09,6022,4081 | Nrsg Pool & Serv Special Matt Rent IM | 2,089.00 | | 2,089.00 |
| 09.6022.4082 | Nrsg Pool & Serv Wound Vacuum Supply | 3,223.00 | | 3,223.00 |
| 09.6022.4083 | Nrsg Pool & Serv Wound Vaccum rental | 7,326.00 | | 7,326.00 |
| 09.6022.4220 | Nrsg Pool & Serv MSS-IV Sets | 32,439.00 | | 32,439.00 |
| 09,6022.4230 | Nrsg Pool & Serv MSS-IV Solutions | 270.00 | | 270.00 |
| 09,6022,4799 | Nrsg Pool & Serv M&S-Supp Misc | 144,610.00 | | 144,610.00 |
| 09.6022.5320 | Nrsg Pool & Serv Nursing-Supplies | 11,590.00 | | 11,590.00 |
| 09.6022.5330 | Nrsg Pool & Serv Nutritional Supp | 4,709.00 | | 4,709.00 |
| 09,6022,6101 | 1 Nrsg Pool & Serv Tube feeding | 456,909.00 | | 456,909.00 |
| 09.6160.3060 | Physical Therapy OT Fees | 466,865.00 | | 466,865.00 |
| 09.6160.3070 | Physical Therapy PT Fees | 80,004.00 | | 80,004.00 |
| 09.6160.3100 | Physical Therapy ST Fees | 847.00 | | 847.00 |
| 09.6160.3350 | Physical Therapy Consulting Fees | 18,000.00 | | 18,000.00 |
| 09.6160.370 | 5 Physical Therapy Medical Director Fee | 25,601.00 | | 25,601.00 |
| 09.6160.380 | 1 Physical Therapy Oxy thpy supplies | 480.00 | | 480.00 |
| 09,6160,380 | 2 Physical Therapy PT supplies IM | 1,981.00 | | 1,981.00 |
| 09.6160.380 | 3 Physical Therapy Occup thpy supplies | 8,672.00 | 13,112.00 | 21,784.00 |
| 09.6230.335 | Pharmacy Consulting Fees | 35,628.00 | · | 35,628.00 |
| 09.6230,650 | 1 Pharmacy Drgs-med cabinet IM | 240,088.00 | | 240,088.00 |
| 09.6230.650 | 2 Pharmacy Drugs-medicare | 24,528.00 | 4 | 24,528.00 |
| 09.6230.650 | 3 Pharmacy Drgs-nt cov by ST-IM | 172,837.00 | | 172,837.00 |
| 09.6230.650 | 4 Pharmacy Drgs-Managed care-IM | 147,704.00 | | 147,704.00 |
| 09.6600.150 | Administration Clerical | 12,189.00 | | 12,189.00 |
| 09.6600.199 | 2 Administration PTO Expense Accrual | 54,788.00 | 25,338.00 | 80,126.00 |
| 09.6600.320 | Administration Accounting Fees | 13,150.00 | | 13,150.00 |
| 09,6600.325 | O Administration Billing Service Fees | 94,945.00 | (78,817.00) | 16,128.00 |
| 09.6600.335 | O Administration Consulting Fees | 1,991.00 | (, -1, -, -, -, | 1,991.00 |
| 09,6600,353 | O Administration Legal Fees | 377,929.00 | (119,040.00) | 258,889.00 |
| 09.6600.355 | 60 Administration Management Fees | 377,929.00 15,424.00 | (1,007.00) | 14,417.00 |
| 09,6600,534 | O Administration Office Supplies | 1,575.00 | (1,551,65) | 1,575.00 |
| 09.6600.535 | 50 Administration Other Supplies | | | 1,515.00 |
| 09.6600.544 | 10 Administration Printed Forms | 1,515.00 | | 268.00 |
| 09,6600,546 | 60 Administration ProfJrnls/Periodic | 268,00 | | 123.00 |
| 09.6600.555 | 50 Administration Subs,Books,Etc. | 123.00 | 244.00 | 344.00 |
| 09.6600.701 | 15 Administration Advertising Expense | 100.00 | 277.00 | 3,720.00 |
| 09.6600.712 | 20 Administration Computer Software | 3,720.00 | (3,540.00) | 597.00 |
| 09.6600.714 | 45 Administration Copy Machine Costs | 4,137.00 | (3,540.00) 2,015.00 | 2,562.00 |
| 09 6600 720 | 05 Administration Employ Satisfaction | 547.00 | Z ₁ 0 10.00 | |
| 50.550an E | • • | | | 3 of 5 |

| | | | 10:4 | O AW |
|--------------|---|---------------------------------------|-------------|----------------------|
| Account | Description | ADJ JE Ref # 9/30/2015 | RJE | FINAL 9/30/2015 |
| 00 6600 7210 | Administration Bank Charges | 13,852.00 | (00.00) | 13,852.00 |
| 09.0000.7219 | Administration Misc Expense | 3,348.00 | (83.00) | 3,265.00 3,787.00 |
| 09.6600.7300 | Administration Postage | 3,787.00 | | 308.00 |
| 09,0000.7375 | Administration Promotion Expense | 308.00 | | 85,00 |
| 09,0000.7305 | Administration PT Satisf-OOPS fund | 85.00 | | 4,011.00 |
| 09.0000.7330 | Administration Recruitment Expenses | 4,011.00 | | 4,581.00 |
| 09,0000,7410 | Administration Survey Expense | 4,581.00 | | 162.00 |
| 09,0000.7620 | Administration Travel | 162.00 | 3,204.00 | 11,603.00 |
| na 6600 7650 | Administration Member Dues & Fees | 8,399.00 | (462.00) | 45,788.00 |
| 09.6600.7720 | Administration Telephone | 46,250.00 | (402.00) | 1,758.00 |
| ng 6600.8000 | Administration Depr-Land Improv. | 1,758.00 | | 290,246.00 |
| 00 6600 8010 | Administration Depr-Buildings | 290,246.00 | | 68,825.00 |
| 09 6600 8011 | Administration BLDING IMP DEPR EXP | 68,825.00 | | 12,507.00 |
| 09.6600.8015 | Administration Depr-Computer Equipm | 12,507.00 | | 4,868.00 |
| 09 6600 8020 | Administration Depr-Fixed Equip. | 4,868.00 | | 32,212.00 |
| 09 6600,8030 | Administration Depr-MOVEABLE EQUIP | 32,212.00 25,693.00 | | 25,693.00 |
| 09.6600.8040 | Administration Depr & Amort-Misc | · · · · · · · · · · · · · · · · · · · | | 404,898.00 |
| 09.6600.8300 | Administration Bad Debt Expense | 404,898.00 | | 18,700.00 |
| 09 6600 9005 | Administration Malpractice Ins | 18,700.00 | | 54,262.00 |
| 09 6600,9065 | Administration Umbrella & Property Policy | 54,262.00 | | 239,514.00 |
| 09.6600.9100 | Administration Interest Expense | 239,514.00 37,666.00 | | 37,666.00 |
| ng 6640 1100 | Human Resources Professional | 4,554.00 | | 4,554.00 |
| 09.6640.1992 | Human Resources PTO Expense Accrual | 23,858.00 | | 23,858.00 |
| 09 6643 1950 | Employee Benefits Severance | 80,403.00 | | 80,403.00 |
| 09.6643.2020 | Employee Benefits Med Self Ins - Admin | 57,715.00 | | 57,715.00 |
| ng 6643 2110 | Employee Benefits Dental Insur | (10,344.00) | | (10,344.00) |
| 09 6643,2120 | Employee Benefits Dental-Proll Deduct | 56,427.00 | | 56,427.00 |
| 09.6643.2150 | Employee Benefits Employee Physicals | 416,080.00 | | 416,080.00 |
| 09.6643.2190 |) Employee Benefits FICA | 11,301.00 | (10,415.00) | 886.00 |
| 09 6643 2221 | Employee Benefits EE Satisfaction | (17,089.00) | (10,110,00) | (17,089.00) |
| 09.6643.2240 |) Employee Benefits Gr Life PR Deduct | (288,978.00) | | (288,978.00) |
| 09 6643 2270 | Employee Benefits Health Ins. Co-Pay | 7,957.00 | | 7,957.00 |
| 09,6643,2280 | Employee Benefits Hith Ins-Vision | (7,231.00) | | (7,231.00) |
| 09 6643,2290 | Employee Benefits Hith Ins-VisDeduct | 599,298.00 | | 599,298.00 |
| 09 6643 2305 | Employee Benefits Health Ins Expense | 21,682.00 | | 21,682.00 |
| 09.6643.2320 | Employee Benefits Life Insurance | 9,699.00 | | 9,699.00 |
| 09.6643.2340 | Employee Benefits LTD Insurance | 38,222.00 | | 38,222.00 |
| 09.6643.236 | Employee Benefits Pension (403b) Match | 125,244.00 | | 125,244.00 |
| 09.6643.241 | Employee Benefits Pension Defined Bene | 104,258.00 | | 104,258.00 |
| 09.6643.247 | D Employee Benefits St UnemplTax | 372,918.00 | | 372,918.00 |
| 09.6643.253 | 0 Employee Benefits Wkrs Comp Ins | 79.00 | | 79.00 |
| 09,6643,730 | 5 Employee Benefits Misc Expense | 2,175.00 | | 2,175.00 |
| 09.6643.760 | 5 Employee Benefits Travel & Education | 44,043.00 | 4,656.00 | 48,699.00 |
| 09,6680,105 | 0 Food & Nutrition Supervisors/Coord | 316,406.00 | 18,986.00 | 335,392.00 |
| 09,6680.160 | O Food & Nutrition Service Workers | 23,642.00 | (23,642.00) | 0.00 |
| 09.6680.199 | 2 Food & Nutrition PTO Expense Accrual | 5,942.00 | , | 5,942.00 |
| 09,6680.506 | 1 Food & Nutrition Non-Charge Catering | 3,528.00 | | 3,528.00 |
| 09.6680.515 | 0 Food & Nutrition Dish, Glass & Silvwr | 277,828.00 | | 277,828.00 |
| 09.6680.522 | 0 Food & Nutrition Groceries | 21,847.00 | | 21,847.00 |
| 09.6680.524 | 1 Food & Nutrition-Supplies | 2,713.00 | | 2,713.00 |
| 09.6680.549 | 9 Food & Nutrition-CNCL CTR | 7,229.00 | | 7,229.00 |
| 09.6680.553 | Food & Nutrition Soaps Detergents Etc | 694.00 | | 694.00 |
| 09,6680,558 | Food & Nutrition Uniforms & Gowns | 4,996.00 | | 4,996.00 |
| 09,6680.721 | 0 Food & Nutrition Minor Equipment | 680.00 | | 680.00 |
| ng 6680 730 | 15 Food & Nutrition Misc Expense | 46,319.00 | 721.00 | 47,040.00 |
| 09.6690.105 | 50 Environmental Serv Supervisors/Coord | 10,007.00 | (10,007.00) | 0.00 |
| 09 6690 155 | 50 Environmental Serv Trades Workers | 224,123.00 | 37,367.00 | 261,490.00 |
| ng 6690 160 | On Environmental Serv Service Workers | 28,081.00 | (28,081.00) | 0.00 |
| ng 6690 199 | 22 Environmental Serv PTO Expense Accruai | 40,443.00 | • | 40,443.00 |
| 09.6690.349 | 50 Environmental Serv Housekeeping | 49,621.00 | | 49,621.00 |
| 09.6691.160 | 00 Laundry Service Workers | 5,932.00 | | 5,932.00 |
| 09,6691,199 | 22 Laundry PTO Expense Accrual | 82,979.00 | | 82,979.00 |
| 09,6691.37 | 60 Laundry PurchServ-Laundry | • | | 4 of 5 |
| | | | | 7 01 0 |

| Account Description Sp0pr015 Sp0pr015 Sp0pr015 Sp0pr015 Sp0pr015 Sp0pr015 Sp0pr015 Sp0pr015 Sp0pr015 Sp0pr016 Sp0pr01 | | | | | | 10 | TO AIVI |
|--|--------------|--|----------|-----------------------|---------|-------------|------------|
| 09.6691.5261 Laundry Linen | Account | Description | | | JE Ref# | RJE | |
| 0.66981.5261 Laundry Luridry supplies IM 1,917.00 3,938.00 3,388.00 3,589.00 3,641.00 6,6641.00 6,641.00 6,641.00 6,641.00 6,641.00 6,641.00 6,662.00 6,669.2520 Operation Of Plant Afrod Removal 3,019.00 18,753.00 18,753.00 18,753.00 18,852.00 1,842.00 30,198.00 19,8692.7251 Operation Of Plant Edupim-Rep & Mint 29,587.00 1,842.00 30,429.00 1,842.00 10,9682.7251 Operation Of Plant Maint-Visiver Contracts 30,917.00 1,969.00 1,977.00 1,977.00 1,978.00 1,977.00 1,978.00 1, | 1 | | <u> </u> | | | | 47,192.00 |
| 08.0981.2601 Calumy Laburity September 33,388.00 33,388.00 3,388.00 3,288.00 | 09.6691.5260 | Laundry Linen | | · · | | | 1,917.00 |
| 08.692/1500 Operation Of Plant FTO Expense According 6,841.00 6,841.00 6,862.00 6,962.200 Operation Of Plant PTO Expense According 6,841.00 6,841.00 6,841.00 6,841.00 6,841.00 6,862.200 Operation Of Plant Show Removal 3,019.00 1,842.00 30,190.00 6,969.2361 Operation Of Plant Bidg-Rep & Maint 25,587.00 1,842.00 30,429.00 0,96892.7210 Operation Of Plant Edupim-Rep & Maint 25,587.00 1,842.00 30,190.00 6,9692.7210 Operation Of Plant Maint-Serv Contracts 15,716.00 14,900 16,955.00 1,9777.00 6,9692.7220 Operation Of Plant Maint-Serv Contracts 15,716.00 14,900 16,955.00 1,9777.00 1,976.00 | 09.6691.5261 | Laundry Laundry supplies IVI | | | | | 33,368.00 |
| 69. 6892.1932 Operation Of Plant Landscaping 18,753.00 16,753.00 90. 6982.2752 Operation Of Plant Landscaping 18,753.00 3,019.00 90. 6982.7951 Operation Of Plant Bold-Rep & Maint 28,687.00 1,842.00 30,499.00 90. 6982.7951 Operation Of Plant Bold-Rep & Maint 28,687.00 1,842.00 30,499.00 90. 6982.7952 Operation Of Plant Maint/Sery Contracts 38,917.00 1,909.00 18,727.00 90. 6982.7952 Operation Of Plant Maint/Sery Contracts 10,767.00 1,900.00 11,767.00 90. 6982.7953 Operation Of Plant Rehald Of Equipment 1,907.00 1,300.00 58,828.00 90. 6982.7950 Operation Of Plant Rehald Of Equipment 1,991.00 (1,991.00) 68,828.00 90. 6982.7765 Operation Of Plant Rehald Of Equipment 1,991.00 (1,991.00) 68,228.00 90. 6982.7765 Operation Of Plant Utilities-Gas 38,343.30 33,343.30 33,343.30 90. 6982.7765 Operation Of Plant Water 17,581.00 17,581.00 17,581.00 90. 6982.7765 Operation Of Plant Water 17,581.00 34,160.00 34,160.00 34,160.00 36,682.00 36,682.00 36,682.00 36,682.00 | 09.6692.1550 | Operation Of Plant Trades vvorkers | | | | | 3,280.00 |
| 18,753.00 18,753.00 18,753.00 18,753.00 18,753.00 18,9 | 09.6692.1992 | Operation Of Plant PTO Expense Accruai | | | | | |
| 08.6982.7250 Operation Of Plant Bidg-Rep & Maint 28.987.00 1,842.00 30,429.00 6.9692.7251 Operation Of Plant Bidg-Rep & Maint 28.987.00 1,842.00 30,429.00 6.9692.7252 Operation Of Plant Bidg-Rep & Maint 28.987.00 1,940.00 16,727.00 1,970.00 | 09,6692,3520 | Operation Of Plant Landscaping | | | | | 18,753.00 |
| 99,692,7750 Operation Of Plant Equipment Plant Against Sp. 177,000 14,927,000 16,952,720 Operation Of Plant Equipment 10,760,000 16,950,000 1 | 09.6692.3521 | Operation Of Plant Snow Removal | | | | | 3,019.00 |
| 99,6892.7216 Operation Of Plant Maint/Seys Waint 99,6892.780 Operation Of Plant Maint/Seys Contracts 16,616.00 149,00 14,6865.00 96,6892.783 Operation Of Plant Maint/Seys 11,076.00 149,00 27,868.00 96,892.7305 Operation Of Plant Maint Supplies 11,076.00 1,000.00 58,829.00 96,682.7305 Operation Of Plant Regular Maint Seys 11,076.00 1,000.00 58,829.00 96,682.7305 Operation Of Plant Travel 12,095.00 1,000.00 58,829.00 96,682.7305 Operation Of Plant Travel 12,095.00 1,000.00 58,829.00 96,682.7305 Operation Of Plant Rectal Of Equipment 12,095.00 (1,991.00) 0.00 96,682.7305 Operation Of Plant Hedricity 82,095.00 132,095.00 96,682.7305 Operation Of Plant Hedricity 82,095.00 132,095.00 96,682.7305 Operation Of Plant Hedricity 82,095.00 132,095.00 96,682.7305 Operation Of Plant Travel 132,095.00 132,095.00 96,682.7305 Operation Of Plant Hedricity 83,032.00 33,433.00 38,382.00 96,682.7305 Operation Of Plant Travel 132,095.00 17,581.00 17,581.00 18,000.00 96,682.7305 Operation Of Plant Hedricity 14,000.00 18,000 18,000.00 | 09.6692.7060 | Operation Of Plant Bldg-Rep & Maint | | | | 1,842.00 | 30,429.00 |
| 09.6692.7280 Operation OF Plant Maint supplies 10,516.00 149.00 16,685.00 09.6892.7290 Operation OF Plant Maint supplies 11,076.00 11,076.00 58.62.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 69.692.700 0.00 49.600.00 49.600.00 49.600.00 49.600.00 49.600.00 49.600.00 49.600.00 49.600.00 49.600.00 49.600.00 49.600.00 49.600.00 49.600.00 | 09.6692.7215 | Operation Of Plant Equipmt-Rep & Maint | | | | (20,190.00) | 18,727,00 |
| 11,076,00 96,982,7292 Operation Of Plant Equip Not Capitalized 30,879,00 (23,013,00) 7,868,00 9,8692,7305 Operation Of Plant Rental Of Equipment 7,991,00 1,300,00 58,829,00 9,6892,7305 Operation Of Plant Rental Of Equipment 1,991,00 1,991,00 0,00 9,6892,700 Operation Of Plant Travel 122,995,00 122,695, | 09,6692.7280 | Operation Of Plant Maint/Serv Contracts | | | | 149.00 | 16,665.00 |
| 09.6892.7290 Operation Of Plant Misc Expense 30,879.00 (23,013,00) 7,868.00 09.6892.7365 Operation Of Plant Misc Expense 57,529.00 1,300.00 8,829.00 09.6892.7705 Operation Of Plant Travel 1991.00 (1,991.00) 0.00 09.6892.7705 Operation Of Plant Electricity 842.00 842.00 09.6892.7705 Operation Of Plant Publifies Gas 38,362.00 33,433.00 09.6892.7750 Operation Of Plant Water 17,581.00 17,581.00 09.6892.7750 Operation Of Plant Travell 17,581.00 34,160.00 09.6892.7760 Operation Of Plant Travell 17,581.00 34,160.00 09.6892.7770 Operation Of Plant Travell 248,584.00 248,584.00 09.6892.7801 Operation Of Plant Property Taxes 248,584.00 22,877.00 09.6892.7801 Operation Of Plant Personal prop tax 12,877.00 52,621.00 09.6766.1000 Operation Of Plant Personal prop tax 52,621.00 52,621.00 09.6766.1250 Social Services Professional 42,789.00 43,759.00 | 09.6692.7282 | Operation Of Plant Maint supplies | | | | | 11,076.00 |
| 09.6892.7305 Operation Of Plant Mechat Of Equipment 57.529.00 1,300.00 58.829.00 09.6892.7605 Operation Of Plant Travel 1,991.00 (1,991.00) 0.00 09.6892.7705 Operation Of Plant Flechtidity 842.00 842.00 842.00 09.6892.7705 Operation Of Plant Fleut Oil 33,433.00 33,433.00 33,433.00 09.6892.7705 Operation Of Plant Fleut Oil 33,433.00 33,433.00 38,362.00 09.6892.7705 Operation Of Plant Utilities-Gas 38,362.00 38,362.00 38,362.00 09.6892.7706 Operation Of Plant Water 71,561.00 34,160.00 246,564.00 09.6892.7700 Operation Of Plant Swage 34,160.00 246,564.00 248,564.00 09.6892.7801 Operation Of Plant Property Taxes 12,877.00 12,877.00 96,762.00 09.6768.1002 Social Services Professional 43,759.00 41,499.00 783.00 09.6768.1003 Social Services Professional 43,699.00 41,499.00 783.00 09.6768.102 Social Services Social Workers 0,00 | 09.6692.7290 | Operation Of Plant Equip Not Capitaliza | | | | (23,013.00) | 7,866.00 |
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| Marcum 110 Employee Party 0.00 230.00 230.00 230.00 230.00 230.00 230.00 230.00 230.00 230.00 230.00 230.00 230.00 230.00 68,812.00 70.00 70.00 70.0 70.0 70.0 70.0 70.0 70.0 70.0 70.0 70.0 70.0 70.0 70.0 70.0 70.0 70.0 </td <td>Marcum 109</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | Marcum 109 | | | | | | |
| Marcum 111 Gift Cards for Nurses' Week (Allowable) 0.00 68,812.00 68,812.00 Marcum 112 DON/ADON Salaries 0.00 1,013,866.00 1,013,866.00 Marcum 113 RN - Direct Care Salaries 0.00 380,551.00 Marcum 114 RN - Administrative Salaries 0.00 762,641.00 762,641.00 Marcum 115 LPN - Direct Care Salaries 0.00 2,267,701.00 2,267,701.00 Marcum 116 Aides and Attendants Salaries 0.00 116,326.00 116,326.00 Marcum 117 Administrator - Salary 0.00 25,191.00 25,191.00 Marcum 118 Marketing & Public Relations Mgr Salaries 0.00 42,563.00 42,563.00 Marcum 120 Mgr Community Relations Salaries 0.00 (2,340.00) (2,340.00) Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 122 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 | | Employee Party | | | | | |
| Marcum 112 DON/ADON Salaries 0.00 1,013,866.00 1,013,866.00 Marcum 113 RN - Direct Care Salaries 0.00 380,551.00 380,551.00 Marcum 114 RN - Administrative Salaries 0.00 762,641.00 762,641.00 Marcum 115 LPN - Direct Care Salaries 0.00 2,267,701.00 2,267,701.00 Marcum 116 Aides and Attendants Salaries 0.00 116,326.00 116,326.00 Marcum 117 Administrator - Salary 0.00 25,191.00 25,191.00 Marcum 118 RN Admin - Maureen A. Canil 0.00 2,605.00 2,605.00 Marcum 119 Marketing & Public Relations Mgr Salaries 0.00 42,563.00 42,563.00 Marcum 120 Mgr Community Relations Salaries 0.00 (2,340.00) (2,340.00) Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 123 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 | | Gift Cards for Nurses' Week (Allowable) | | | | | |
| Marcum 113 RN - Direct Care Salaries 0.00 380,551.00 380,551.00 Marcum 114 RN - Administrative Salaries 0.00 762,641.00 762,641.00 Marcum 115 LPN - Direct Care Salaries 0.00 2,267,701.00 2,267,701.00 Marcum 116 Aides and Attendants Salaries 0.00 116,326.00 116,326.00 Marcum 117 Administrator - Salary 0.00 25,191.00 25,191.00 Marcum 118 RN Admin - Maureen A. Canil 0.00 2,605.00 2,605.00 Marcum 119 Marketing & Public Relations Mgr Salaries 0.00 42,563.00 42,563.00 Marcum 120 Mgr Community Relations Salaries 0.00 (2,340.00) (2,340.00) Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 122 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 | | | | | | | |
| Marcum 114 RN - Administrative Salaries 0.00 762,641.00 762,641.00 Marcum 115 LPN - Direct Care Salaries 0.00 2,267,701.00 2,267,701.00 Marcum 116 Aides and Attendants Salaries 0.00 116,326.00 116,326.00 Marcum 117 Administrator - Salary 0.00 25,191.00 25,191.00 Marcum 118 RN Admin - Maureen A. Canil 0.00 2,605.00 2,605.00 Marcum 119 Marketing & Public Relations Mgr Salaries 0.00 42,563.00 42,563.00 Marcum 120 Mgr Community Relations Salaries 0.00 (2,340.00) (2,340.00) Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 122 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 | | RN - Direct Care Salaries | | | | | |
| Marcum 115 LPN - Direct Care Salaries 0.00 2,267,701.00 2,267,701.00 Marcum 116 Aides and Attendants Salaries 0.00 116,326.00 116,326.00 Marcum 117 Administrator - Salary 0.00 25,191.00 25,191.00 Marcum 118 RN Admin - Maureen A. Canil 0.00 2,605.00 2,605.00 Marcum 119 Marketing & Public Relations Mgr Salaries 0.00 42,563.00 42,563.00 Marcum 120 Mgr Community Relations Salaries 0.00 (2,340.00) (2,340.00) Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 122 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 | | RN - Administrative Salaries | | | | | |
| Marcum 116 Aides and Attendants Salaries 0.00 116,326.00 116,326.00 Marcum 117 Administrator - Salary 0.00 25,191.00 25,191.00 Marcum 118 RN Admin - Maureen A. Canil 0.00 2,605.00 2,605.00 Marcum 119 Marketing & Public Relations Mgr Salaries 0.00 42,563.00 42,563.00 Marcum 120 Mgr Community Relations Salaries 0.00 (2,340.00) (2,340.00) Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 122 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 | | LPN - Direct Care Salaries | | | | | |
| Marcum 117 Administrator - Salary 0.00 25,191.00 25,191.00 Marcum 118 RN Admin - Maureen A. Canil 0.00 2,605.00 2,605.00 Marcum 119 Marketing & Public Relations Mgr Salaries 0.00 42,563.00 42,563.00 Marcum 120 Mgr Community Relations Salaries 0.00 (2,340.00) (2,340.00) Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 122 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 0.00 | | | | | | | • |
| Marcum 118 RN Admin - Maureen A. Canil 0.00 2,605.00 2,605.00 Marcum 119 Marketing & Public Relations Mgr Salaries 0.00 42,563.00 42,563.00 Marcum 120 Mgr Community Relations Salaries 0.00 (2,340.00) (2,340.00) Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 122 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 0.00 | | Administrator - Salary | | | | | |
| Marcum 119 Marketing & Public Relations Mgr Salaries 0.00 42,563.00 42,563.00 Marcum 120 Mgr Community Relations Salaries 0.00 (2,340.00) (2,340.00) Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 122 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 0.00 | | RN Admin - Maureen A. Canil | | | | • | |
| Marcum 120 Mgr Community Relations Salaries 0.00 (2,340.00) (2,340.00) Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 122 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 0.00 | | Marketing & Public Relations Mgr Salaries | | | | | |
| Marcum 121 Evercare R&B 0.00 (458.00) (458.00) Marcum 122 Medicaid Settlement 0.00 20,190.00 20,190.00 Marcum 123 Computer Maintenance Fee 0.00 0.00 0.00 0.00 | | a mark the second and | | | | | |
| Marcum 122 Medicaid Settlement 0.00 (450.00) (100.00) Marcum 123 Computer Maintenance Fee 0.00 20,190.00 0.00 0.00 0.00 0.00 0.00 | | | | | | | |
| Marcum 123 Computer Maintenance Fee 0.00 20, 190.00 20, 190.00 0.00 | | Medicaid Settlement | | | | | |
| 11 (1) | | | | | | | |
| | | | | 0.0 | V | 0.00 | |

Net (Income) Loss

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor 9/30/2015 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Client: Engagement: Period Ending: Trial Balance:

| Workpaper: | A,03 - TB Combined Detail LS | | | | |
|-----------------------------------|---|-------------------------------------|----------|--|--------------------------|
| Account | Description | ADJ | JE Ref# | RJE | FINAL |
| | | 9/30/2015 | | | 9/30/2015 |
| | | | | | |
| Group : [10-A] Subgroup : [2] | Salaries and Wages Administrators | | | | |
| Marcum 117 | Administrator - Salary | 0.00 | 5 IF 0 | 116,326.00 | 116,326.00 |
| | | 0.00 | RJE-9 _ | 116,326.00 116,326.00 | 116,326.00 |
| iubtotal [2] Admi | inistrators | 0.00 | - | 11030 | |
| ubgroup : [4] | Other Administrative Salaries | | | 0.00 | 4.47.704.00 |
| 9.6600.1500 | Administration Cterical | 147,704.00 | | 0.00 0.00 | 147,704.00 12,189.00 |
| 9,6600.1992 | Administration PTO Expense Accrual | 12,189.00 37,666,00 | | 0.00 | 37,666,00 |
| 9.6640.1100 | Human Resources Professional Human Resources PTO Expense Accrual | 4,554.00 | | 0.00 | 4,554.00 |
| 9,6640,1992 Juntotal [4] Other | r Administrative Salaries | 202,113.00 | | 0,00 | 202,113.00 |
| ADDITION [-1] OTHER | | | | | |
| Subgroup : [5B] | Food Service Supervisor | 44,043.00 | | 4.656.00 | 48,699.00 |
| 9.6680.1050 | Food & Nutrition Supervisors/Coord | 44,040.00 | RJE - 9 | 4,656.00 | |
| Subtotal [5B] Foo | od Service Supervisor | 44,043.00 | _ | 4,656.00 | 48,699.00 |
| | | | | | |
| Subgroup : [5C] | Dietary Workers Food & Nutrition Service Workers | 316,406.00 | | 18,986.00 | 335,392.00 |
| 39.6680.1600 | LODG & MARITHOLI ORIANG AAGUSTA | | RJE - 9 | 18,986.00 | |
| 9,6680,1992 | Food & Nutrition PTO Expense Accruał | 23,642.00 | | (23,642.00) | 0.00 |
| | | 040.040.00 | RJE-9 _ | (23,642.00) | 335,392,00 |
| Subtotal [5C] Die | etary Workers | 340,048.00 | - | (4,000,00) | 030,032,00 |
| Subgroup : [6A] | Head Housekeeper | | - | | |
| 9.6690.1050 | Environmental Serv Supervisors/Coord | 46,319.00 | 0.5 | 721.00 | 47,040.00 |
| | | 46,319,00 | RJE-9 _ | 721.00 721.00 | 47,040.00 |
| Subtotal [6A] Hea | ad Housekeeper | 40,313,00 | _ | | |
| Subgroup : [6B] | Other Housekeeping Workers | | | | 0.00 |
| 9.6690,1550 | Environmental Serv Trades Workers | 10,007.00 | RJE - 9 | (10,007.00) (10,007.00) | 0.00 |
| | Environmental Serv Service Workers | 224,123.00 | NJE + 5 | 37,367.00 | 261,490.00 |
| 39,6690.1600 | FUALQUIRELIIGI 2814 2814/06 AAQIVOI2 | · · · · · · · · · · · · · · · · · · | RJE - 9 | 37,367.00 | |
| 9,6690,1992 | Environmental Serv PTO Expense Accrual | 28,081.00 | | (28,081.00) | 0.00 |
| | | 262,211.00 | RJE - 9 | (28,081.00) | 261,490.00 |
| Subtotal [6B] Oth | her Housekeeping Workers | 202,217.00 | - | (121104) | |
| Subgroup : [78] | Other Maintenance Workers | | | | 00 000 00 |
| 09.6692,1550 | Operation Of Plant Trades Workers | 33,368.00 | | 0,00 | 33,368.00 3,280.00 |
| 09,6692.1992 | Operation Of Plant PTO Expense Accrual | 3,280.00 36,648.00 | _ | 0.00 | 36,648.00 |
| Subtotal [7B] Otl | her Maintenance Workers | 30,046.00 | - | 0,00 | |
| Subgroup : [8B] | Other Laundry Workers | | | 2.00 | 49,621.00 |
| 09.6691.1600 | Laundry Service Workers | 49,621.00 5,932.00 | | 0,00 0.00 | 5,932.00 |
| 09,6691,1992 | Laundry PTO Expense Accrual | 55,553.00 | - | 0.00 | 55,553.00 |
| Subtotal [88] Oti | her Laundry Workers | 45,050.00 | _ | | |
| Subgroup : [12A | Director of Nurses/Assistant Director | | | (400 044 00) | 0.00 |
| 09,6022.1000 | Nrsg Pool & Serv VP's/Directors/Mgrs | 183,041.00 | RJE - 9 | (183,041.00) (183,041.00) | 0,00 |
| 440 | DOMADON Colorion | 0,00 | L/2E - 9 | 68,812.00 | 68,812.00 |
| Marcum 112 | DON/ADON Salaries | | RJE-9 | 68,812.00 | |
| Subtotal [12A] D | irector of Nurses/Assistant Director | 183,041.00 | - | (114,229.00) | 68,812.00 |
| | | | | | |
| Subgroup : [12B 09.6022.1050 | N' RNs - Direct Care Nrsg Pool & Serv Supervisors/Coord | 579,759.00 | | (579,759.00) | 0.00 |
| 05,0022.1000 | 1110910010100101010101010101010 | | RJE - 9 | (579,759.00) | 0.00 |
| 09.6022.1200 | Nrsg Pool & Serv RN'S/LPN'S | 1,248,672.00 | RJE - 9 | (1,248,672.00) (1,248,672.00) | 0.00 |
| | New Deal & Page BTO Expanse Accress | 379,848.00 | 1402 - 0 | (379,848.00) | 0.00 |
| 09.6022.1992 | Nrsg Pool & Serv PTO Expense Accrual | 2.2/2.12.2 | RJE - 9 | (379,848.00) | |
| Marcum 113 | RN - Direct Care Salaries | 0.00 | BIC 0 | 1,013,866.00 1,013,866.00 | 1,013,866.00 |
| | DU Nicot Octo | 2,208,279.00 | RJE-9 | (1,194,413.00) | 1,013,866.00 |
| Subtotal [1281] | RNs - Direct Care | 2,200)210100 | _ | | |
| Subgroup : [128 | 32 RNs - Administrative | | | (00 560 00) | 0.00 |
| 09,6022,1900 | Nrsg Pool & Serv DLD/WCLD | 29,562.00 | RJE - 9 | (29,562.00) (29,562.00) | 0.00 |
| \$4 | DN Administrative Colories | 0.00 | 110F - 2 | 380,551.00 | 380,551.00 |
| Marcum 114 | RN - Administrative Salaries | | RJE - 9 | 380,551.00 | |
| | RNs - Administrative | 29,562,00 | | 350,989.00 | 380,551.00 |
| Subtotal [12B2] | | | | | |
| | | | | | |
| Subgroup : [120 | 21 LPNs - Direct Care | 0.00 | | 762,641,00 | 762,641.00 |
| | C1 LPNs - Direct Care LPN - Direct Care Salaries | 0.00 | RJE-9 | 762,641,00 762,641.00 762,641.00 | 762,641.00 762,641.00 |

| Engagement: // Period Ending: 4 Trial Balance: // | Bristol Health Care, inc. d/b/a ingraham Manor Medicaid - Bristol Health Care, inc. d/b/a ingraham M 9/30/2015 A,01 - TB-CCNH A.03 - TB Combined Detail LS | anor | | 4 | |
|---|--|--------------------------|-----------|---|--------------------------|
| Workpaper: / Account | Description | ADJ | JE Ref# | RJE | FINAL |
| Account | | 9/30/2015 | | | 9/30/2015 |
| | Aides and Attendants | 2,023,345.00 | | (2,023,345.00) | 0.00 |
| | Nrsg Pool & Serv PCA's/HHA'S/Aides Nrsg Pool & Serv Clerical | 49,344.00 | RJE - 9 | (2,023,345.00) (49,344.00) | 0.00 |
| * | Aides and Attendants Salaries | 0.00 | RJE-9 | (49,344.00) 2,267,701.00 2,267,701.00 | 2,267,701.00 |
| | les and Attendants | 2,072,689.00 | RJE - 9 _ | 195,012.00 | 2,267,701.00 |
| | | | | | |
| 5upgroup : [12m] 09,6021.1350 | Recreation Workers Recreation Therapists & Asst | 80,275.00 | | 0,00 | 80,275.00 8,776.00 |
| | Recreation PTO Expense Accrual | 8,776.00 | - | 0.00 | 89,051.00 |
| Subtotal [12H] Red | creation Workers | 89,051,00 | - | 0.00 | |
| Cuberous (E19M) | Social Workers/Case Management | | | | 50 004 00 |
| 39,6766.1000 | Social Services VP's/Directors/Mgrs | 52,621.00 | | 0.00 0.00 | 52,621.00 43,759.00 |
| 9,6766.1100 | Social Services Professional | 43,759.00 | | (41,499.00) | 783.00 |
| 9,6766.1250 | Social Services Social Workers | 42,282,00 | RJE - 9 | (41,499.00) | ** |
| | Onto Condess DTO Evpense Accasa | 13,697.00 | NOL - O | (3,669.00) | 10,028.00 |
| 09,6766,1992 | Social Services PTO Expense Accrual | | RJE-9 | (3,669.00) | 107,191.00 |
| Subtotal [12M] So | cial Workers/Case Management | 152,359.00 | - | (45,168.00) | 107,191.00 |
| Subgroup : [12N] Marcum 119 | Marketing Marketing & Public Relations Mgr Salaries | 0.00 | | 2,605.00 | 2,605.00 |
| maradin 110 | | 0.00 | RJE - 9 | 2,605.00 42,563.00 | 42,563.00 |
| Marcum 120 | Mgr Community Relations Salaries | 0,00 | RJE-9 | 42,563.00 45,168.00 | 45,168.00 |
| Subtotal [12N] Ma | | 5,721,916.00 | • | 116,326.00 | 5,838,242.00 |
| Total [10-A] Salari | | 0,121,010.00 | = | | |
| Group : [13-B] | Professional Fees | | | | |
| Subgroup : [2] | Dentist Dentist | 0.00 | | 13,901.00 | 13,901.00 |
| Marcum 107 | Desition | 0.00 | RJE - 6 | 13,901.00 13,901.00 | 13,901.00 |
| Subtotal [2] Denti | | | • | | |
| Subgroup : [3] 09.6230.3350 | Pharmacist Pharmacy Consulting Fees | 8,672.00 | RJE - 7 | 13,112.00 13,112.00 | 21,784.00 |
| Subtotal [3] Pharr | maclst * | 8,672.00 | • | 13,112.00 | 21,784.00 |
| Subgroup : [5A] | PT - Resident Care | | | 0.00 | 466,865.00 |
| 09.6160.3070 | Physical Therapy PT Fees | 466,865.00 | | . 0,00 0,00 | 847.00 |
| 09,6160.3350 | Physical Therapy Consulting Fees | 847.00 467,712.00 | | 0.00 | 467,712,00 |
| Subtotal [5A] PT | | 407,1 12.00 | | | |
| Subgroup : [8A] | Medical Director | 18,000,00 | | 0.00 | 18,000.00 |
| 09.6169.3705 Subtotal [8A] Med | Physical Therapy Medical Director Fee dical Director | 18,000,00 | | 0.00 | 18,000.00 |
| Cubanaus : 1001 | ST - Resident Care | | | | |
| 09,6160,3100 Subtotal [9A] ST | Physical Therapy ST Fees | 80,004.00 80,004.00 | | 0.00 | 80,004.00 80,004.00 |
| Suptotal favi o i | - Mostpolit and | | | | |
| Subgroup : [10A] | OT - Resident Care | 456,909.00 | | 0.00 | 456,909.00 |
| 09.6160.3060 Subtotal [10A] O | Physical Therapy OT Fees T - Resident Care | 456,909.00 | | 0.00 | 456,909.00 |
| Dishaurin : Fad as | 7 DNte - Administrative | | | | |
| Marcum 118 | 2 RN's - Administrative RN Admin - Maureen A. Canil | 0.00 | RJE - 10 | 25,191.00 25,191.00 | 25,191.00 |
| Subtotal [11A2] f | RN's - Administrative | 0.00 | | 25,191.00 | 25,191.00 |
| Subgroup : [12] | Other | | | ^ ^ | 768.00 |
| 09,6022.3350 Subtotal [12] Oth | Nrsg Pool & Sery Consulting fees | 768.00 768.00 | | 0.00 | 768.00 |
| | ressional Fees | 1,032,065,00 | | 52,204.00 | 1,084,269.00 |
| Total [13-B] Prof | | | | | |
| Group : (15) | Expenditures Other than Salaries | | | | |
| Group (15) |] Workmen's Compensation | 670.046.60 | | ብ በሰ | 372.918.00 |
| Group : [15] Subgroup : [1A1] 09.6643.2530 | Workmen's Compensation Employee Benefits Wkrs Comp Ins | 372,918.00 372,918.00 | | 0.00 | 372,918.00 372,918.00 |
| Group : [15] Subgroup : [1A1] 09.6643.2530 |] Workmen's Compensation | 372,918.00 372,918.00 | | | |

| Client: Engagement; Period Ending: Trial Balance; | Bristol Health Care, Inc. d/b/a Ingraham Mano Medicald - Bristol Health Care, Inc. d/b/a Ingra 9/30/2015 A.01 - TB-CCNH | r aham Mənor | | | |
|--|---|---|--------------------|---|---|
| Workpaper: Account | A.03 - TB Combined Detail LS Description | ADJ | JE Ref# | RJE | FINAL |
| | Isability Insurance | 9/30/2015 9,699.00 | | 0.00 | 9/30/2015 |
| 09.6643.2470 | I Unemployment Insurance Employee Benefits St UnempITax nemployment Insurance | 104,258.00 104,258.00 | - | 0.00 | 104,258.00 104,258.00 |
| 09.6643.2190 |] Social Security (FICA) Employee Benefits FICA ocial Security (FICA) | 416,080.00 416,080.00 | - | 0.00 | 416,080.00 416,080.00 |
| Subgroup: [1A5 09.6643.2020 09.6643.2110 09.6643.2120 09.6643.2270 09.6643.2280 09.6643.2290 09.6643.2305 Subtotal [1A5] H |] Health Insurance Employee Benefits Med Self Ins - Admin Employee Benefits Dental Insur Employee Benefits Dental-Profi Deduct Employee Benefits Health Ins. Co-Pay Employee Benefits Hith Ins-Vision Employee Benefits Hith Ins-Vision Employee Benefits Health Ins Expense lealth Insurance | 80,403.00 57,715.00 (10,344.00) (288,978.00) 7,957.00 (7,231.00) 599,298.00 438,820.00 | - | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 80,403.00 57,715.00 (10,344.00) (288,978.00) 7,957.00 (7,231.00) 599,298.00 438,820.00 |
| Subgroup : [1A6 09,6643,2240 09,6643,2320 Subtotal [1A6] L | Life Insurance Employee Benefits Gr Life PR Deduct Employee Benefits Life Insurance Ife Insurance | (17,089,00) 21,682,00 4,593,00 | - | 0.00 0.00 0.00 | (17,089.00) 21,682.00 4,593.00 |
| Subgroup : [1A7 09.6643.2365 09.6643.2410 Subtotal [1A7] F | Employee Benefits Pension (403b) Match Employee Benefits Pension Defined Bene | 38,222,00 125,244.00 163,466.00 | - - | 0.00 0.00 0.00 | 38,222.00 125,244.00 163,466.00 |
| Subgroup : [1A4 09.6643.1950 09.6643.2150 09.6643.2221 09.6643.7305 | Other Employee Benefits Severance Employee Benefits Employee Physicals Employee Benefits EE Satisfaction Employee Benefits Misc Expense | 23,858.00 56,427.00 11,301.00 79.00 | RJE - 8 | 0.00 0.00 (10,415.00) (10,415.00) 0.00 | 23,858.00 56,427.00 886.00 79.00 |
| Subtotal [1A9] (Subgroup : [1C | Other Bad Debts | 91,665.00 | • | (10,415.00) 0.00 | 81,250.00 404,898.00 |
| 09,6600,8300 Subtotal [1C] B | | 404,898.00 | • | 0.00 | 404,898.00 |
| Subgroup : [1D 09,6600.3200 | Administration Accounting Fees | 54,788.00 54,788.00 | RJE - 7 | 25,338.00 25,338.00 25,338.00 | 80,126.00 80,126.00 |
| Subgroup : [1E 09.6600.3530 Subtotal [1E] L | Legal Administration Legal Fees | 1,991.00 1,991.00 | | 0.00 | 1,991.00 1,991.00 |
| Subgroup : [19 09,6600.5340 | Office Supplies Administration Office Supplies | 15,424.00 | RJE - 2 | (1,007.00) (1,007.00) | 14,417.00 |
| 09,6600,5350 09,6600,5440 Subtotal [1G] 0 | Administration Other Supplies Administration Printed Forms Office Supplies | 1,575.00 1,515.00 18,514.00 | | 0.00 0.00 (1,007.00) | 1,575.00 1,515.00 17,507.00 |
| Subgroup : [1F 09.6600.7720 | 11] Telephone and Telegraph Administration Telephone | 46,250.00 | RJE - 3 RJE - 5 | (462.00) 5,457.00 (5,919.00) | 45,788.00 |
| | Telephone and Telegraph | 46,250.00 | | (462.00) | 45,788.00 |
| Marcum 104 | 12] Cettutar Phones and Beepers Cell Phone | 0.00 | RJE - 5 | 966.00 966.00 966.00 | 966,00 |
| | Cellular Phones and Beepers | 00,0 | • | | ···· |
| 09.5886.1106 | (3) Resident Day User Fee Provider tax Provider Tax Resident Day User Fee | 785,448.00 785,448.00 | | 0.00 | 785,448.00 785,448.00 |
| Total [15] Exp | enditures Other than Salaries | 2,913,388.00 | - • | 14,420.00 | 2,927,808.00 |
| Group : [16] Subgroup : [2] Marcum 110 | Expenditures Other than Salaries (cont'd) - Holiday Parties for Staff Employee Party | Admin. and General 0.00 | RJE - 8 | 236.00 236.00 | 236.00 |

| Client: Engagement: Period Ending: Trial Balance: Workpaper: | Bristol Health Care, Inc. d/b/a Ingraham Manor Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor 9/30/2015 A.01 - TB-CCNH A.03 - TB Combined Detail LS | | | | |
|--|--|---|---|--|--|
| Account | Description | LDA | JE Ref# | RJE | FINAL |
| | day Parties for Staff | 9/30/2015 0.00 | _ | 236.00 | 9/30/2015 236.00 |
| Subgroup : [3] 09.6600.7205 | Gifts to Staff and Residents Administration Employ Satisfaction | 547.00 | RJE - 8 | 2,015.00 2,015.00 | 2,562.00 |
| Marcum 111 | Gift Cards for Nurses' Week (Allowable) | 0.00 | RJE-8 | 230.00 230.00 | 230,00 |
| Subtotal [3] Gift | s to Staff and Residents | 547.00 | | 2,245.00 | Z,10Z,00 |
| Subgroup : [4] 09.6600.7600 09.6692.7600 | Employee Travel Administration Travel Operation Of Piant Travel | 162.00 1,991.00 2,153.00 | RJE - 11 | 0.00 (1,991.00) (1,991.00) (1,991.00) | 162.00 0,00 162.00 |
| Subtotal [4] Em | | 2,103.00 | _ | | |
| Subgroup : [5] 09.6643.7605 Subtotal [5] Edu | Education Expense Employee Benefits Travel & Education ucation Expense | 2,175.00 2,176.00 | | 0.00 | 2,175.00 2,175.00 |
| Subgroup : [M1] 09.6600,7415 Subtotal [M1] A | Advertising Help Wanted Administration Recruitment Expenses dvertising Help Wanted | 4,011.00 4,011.00 | | 0.00 | 4,011.00 4,011.00 |
| Subgroup : [M3 09.6600.7015 | Advertising Other Administration Advertising Expense | 100,00 | RJE - 8 | 244.00 244.00 | 344.00 |
| 09.6600,7385 Subtotal [M3] A | Administration Promotion Expense dvertising Other | 308.00 408.00 | = | 0.00 244.00 | 308.00 652.00 |
| Subgroup : [M7 09,6600,7370 Subtotal [M7] P | Administration Postage | 3,787.00 3,787.00 | | 0.00 | 3,787.00 3,787.00 |
| Subgroup : [M8 09.6600.7650 | Dues and Membership Fees to Professional Associations Administration Member Dues & Fees | 8,399.00 | RJE - 1 RJE - 7 | 3,204.00 (650.00) 3,854.00 | 11,603.00 |
| Subtotal [M8] L | Dues and Membership Fees to Professional Associations | 8,399.00 | | 3,204.00 | 11,603.00 |
| Subgroup : [M ¹ 09.6600,3250 09.6600,3350 | Services Provided by Contract Administration Billing Service Fees Administration Consulting Fees | 13,150.00 94,945.00 | RJE - 4 RJE - 6 RJE - 7 RJE - 10 | 0.00 (78,817.00) 2,714.00 (13,901.00) (42,522.00) (25,108.00) | 13,150,00 16,128.00 |
| 09,6600.7120 09,6600.7145 | Administration Computer Software Administration Copy Machine Costs | 3,720.00 4,137.00 | RJE - 2 | 0.00 (3,540.00) (3,540.00) 3,017,00 | 3,720.00 597.00 3.017.00 |
| Marcum 106 | Internet | 0,00 | RJE - 5 | 3,017.00 3,017.00 20,190.00 | 20,190.00 |
| Marcum 123 | Computer Maintenance Fee | 115,952.00 | RJE - 13 | 20,190.00 (59,150.00) | 56,802.00 |
| | Services Provided by Contract 12] Administrative Management Services | | _ | | 950 990 99 |
| 09.6600.3550 | Administration Management Fees | 377,929.00 | RJE - 4 RJE - 9 | (119,040.00) (2,714.00) (116,326.00) (119,040.00) | 258,889.00 |
| Subtotal [M12] | Administrative Management Services | 377,929.00 | - | (119,040.00) | |
| Subgroup: [M 09,6600.5460 09,6600.5550 09,6600.7219 09,6600.7305 | 113] Other Administration ProfJmls/Periodic Administration Subs, Books, Etc. Administration Bank Charges Administration Misc Expense | 268.00 123.00 13,852.00 3,348.00 | RJE - 10 | 0.00 0.00 0.00 (83.00) (83.00) | 268.00 123,00 13,852.00 3,265.00 85.00 |
| 09,6600,7395 09,6600,7520 Marcum 101 | Administration PT Satisf-OOPS fund Administration Survey Expense Licenses | 85,00 4,581,00 0.00 | RJE - 1 | 0.00 0.00 650.00 650.00 | 4,581.00 650.00 1,936.00 |
| Marcum 105 | Medicare Online Billing | 0.00 | RJE-5 | 1,936.00 1,936.00 2,503.00 | 24,760.00 |
| Subtotal [M13 | | 22,257.00 537,618.00 | | (171,749.00) | 365,869.00 |
| Total [16] Exp | penditures Other than Salaries (cont'd) - Admin. and General | 001,010.00 | • | | |

Dietary Basis for Allocation of Costs Group : [18] Dietary Bas Subgroup : [2A1] Raw Food

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor 9/30/2015 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Client: Engagement: Period Ending: Trial Balance: Workpaper:

| Account Description ADJ JE Ref f | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | FINAL 9/30/2015 277,828.00 277,828.00 5,942.00 3,528.00 21,847.00 2,713.00 7,229.00 694.00 4,996.00 7,690.00 680.00 680.00 333,147.00 47,192.00 47,192.00 82,979.00 |
|--|--|---|
| 930/2016 277,828.00 277,8 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 7,690.00 7,690.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 277,828.00 277,828.00 3,528.00 21,847.00 2,713.00 7,229.00 694.00 4,996.00 7,690.00 680.00 680.00 333,147.00 47,192.00 42,979.00 |
| Subtotal [2A1] Raw Food Subgroup : [2A2] Non-Food Supplies 99,6880.5061 Food & Nutrition Non-Charge Catering 9,6880.5150 Food & Nutrition Dish, Glass & Silvwr 99,6880.5241 Food & Nutrition-Supplies 99,6880.549 Food & Nutrition-CNCL CTR 99,6880.5530 Food & Nutrition-CNCL CTR 99,6880.5530 Food & Nutrition Soaps Detergents Etc 99,6880.5530 Food & Nutrition Uniforms & Gowns 99,6880.7210 Food & Nutrition Minor Equipment 99,6880.7210 Food & Nutrition Minor Equipment 99,6880.7210 Food & Nutrition Minor Equipment 99,6880.7305 Food & Nutrition Misc Expense Subtotal [2A2] Non-Food Supplies Subgroup : [2D] Other 109,6880.7305 Food & Nutrition Misc Expense Subtotal [2D] Other 101,18] Dietary Basis for Allocation of Costs Subtotal [2D] Laundry-Basis for Allocation of Costs Subgroup : [3A1] Bed Linens, etcwashed, ironed 99,6991.5280 Laundry Linen 109,6991.5280 Laundry Linen Subtotal [3A1] Bed Linens, etcwashed, ironed Subgroup : [3B] Purchased Services 99,5991.3760 Laundry PurchServ-Laundry Subtotal [3B] Purchased Services 109,6991.3760 Laundry Laundry supplies IM 1,917,00 Subtotal [3D] Other 101al [19] Laundry-Basis for Allocation of Costs 132,088.60 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 7,690.00 7,690.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 5,942.00 3,528.00 21,847.00 2,713.00 7,229.00 694.00 4,996.00 7,690.00 680.00 680.00 333,147.00 47,192.00 42,979.00 |
| Subgroup [2A2] Non-Food Supplies 5,942.00 9,6880.5061 Food & Nutrition Non-Charge Catering 3,528.00 9,6880.5161 Food & Nutrition Non-Charge Catering 3,528.00 9,6880.5151 Food & Nutrition-Supplies 21,847.00 9,6880.5491 Food & Nutrition-Supplies 21,847.00 9,6880.5499 Food & Nutrition-CNCL CTR 2,713.00 9,6880.5580 Food & Nutrition Soeps Detergents Etc 694.00 9,6880.7210 Food & Nutrition Minor Equipment 4,996.00 Marcum 109 Kitchen Supplies - Utensils, napkins, etc. RJE - 8 Subgroup [2D] Other Food & Nutrition Misc Expense 680.00 RJE - 8 Subgroup [3D] Other Food & Nutrition Misc Expense 680.00 RJE - 8 Subgroup [3D] Other Food & Nutrition Misc Expense 680.00 RJE - 8 Subgroup [3D] Other Food & Nutrition Misc Expense 680.00 RJE - 8 Subgroup [3D] Other Geodesic Geode | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 7,690.00 7,690.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 5,942.00 3,528.00 21,847.00 2,713.00 7,229.00 694.00 4,996.00 7,690.00 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| Subgroup : [2A2] Non-Food Supplies 5,942.00 9,6880.5061 Food & Nutrition Non-Charge Catering 3,528.00 9,6880.514 Food & Nutrition Dish,Glass & Silvwr 3,528.00 9,6880.5241 Food & Nutrition-Supplies 21,847.00 9,6880.5499 Food & Nutrition-CNCL CTR 2,713.00 9,6880.5530 Food & Nutrition Soaps Detergents Etc 7,229.00 9,6880.7530 Food & Nutrition Soaps Detergents Etc 694.00 9,6880.7210 Food & Nutrition Minor Equipment 4,996.00 Marcum 109 Kitchen Supplies - Utensils, napkins, etc. RJE - 8 Subtotal [2A2] Non-Food Supplies - Utensils, napkins, etc. RJE - 8 Subgroup : [2D] Other 680.00 Food & Nutrition Misc Expense 680.00 680.00 Subgroup : [2D] Other 680.00 Total [18] Dietary Basis for Allocation of Costs 325,457.00 Group : [19] Laundry-Basis for Allocation of Costs 325,457.00 Subgroup : [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services 82,979.00 Subgroup : [3D] Other 1,917.00 Subgroup : [3D] Charcased Services 1,917.00 Subgroup : [3D] Other 1,917.00 Subgroup : [3D] Other 1,917.00 Subgroup : [3D] Other 1,917.00 | 0,00 0,00 0,00 0,00 0,00 0,00 7,690,00 7,690,00 0,00 7,690,00 0,00 0,00 0,00 | 3,528.00 21,847.00 2,713.00 7,229.00 694.00 4,996.00 7,690.00 54,639.00 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| 09.6880.5061 Food & Nutrition Non-Charge Catering 3,528.00 09.6880.5150 Food & Nutrition-Dish, Glass & Silvwr 21,847.00 09.6880.5491 Food & Nutrition-Supplies 2,713.00 09.6880.5499 Food & Nutrition Scaps Detergents Etc 7,229.00 09.6880.5580 Food & Nutrition Uniforms & Gowns 694.00 09.6880.7210 Food & Nutrition Minor Equipment 4,996.00 Marcum 109 Kitchen Supplies - Utensils, napkins, etc. 0.00 Subtotal [2A2] Non-Food Supplies 46,949.00 Subgroup : [2D] Other 680.00 9,6880.7305 Food & Nutrition Misc Expense 680.00 9,6880.7305 Food & Nutrition Misc Expense 680.00 Subgroup : [2D] Other 680.00 Group : [19] Laundry-Basis for Allocation of Costs Subgroup : [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services 32,979.00 Subgroup : [3B] Purchased Services 32,979.00 Subgroup : [3D] Other 1,917.00 Subgroup : [3D] Other 1,917.00 Subgroup : [3D] Ot | 0,00 0,00 0,00 0,00 0,00 0,00 7,690,00 7,690,00 0,00 7,690,00 0,00 0,00 0,00 | 3,528.00 21,847.00 2,713.00 7,229.00 694.00 4,996.00 7,690.00 54,639.00 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| 09.6880.5061 Food & Nutrition Non-Charge Catering 3,528.00 09.6880.5150 Food & Nutrition Dish, Glass & Silvwr 21,847.00 09.6880.5491 Food & Nutrition-Supplies 2,713.00 09.6880.5593 Food & Nutrition Soaps Detergents Etc 7,229.00 09.6880.5580 Food & Nutrition Uniforms & Gowns 694.00 09.6880.7210 Food & Nutrition Minor Equipment 4,996.00 Marcum 109 Kitchen Supplies - Utensils, napkins, etc. 0.00 Subtotal [2A2] Non-Food Supplies 46,949.00 Subgroup : [2D] Other 680.00 9.6880.7305 Food & Nutrition Misc Expense 680.00 Subtotal [2D] Other 680.00 Total [18] Dietary Basis for Allocation of Costs 325,457.00 Group : [19] Laundry-Basis for Allocation of Costs Subgroup : [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services 99.6891.3760 Laundry PurchServ-Laundry 82,979.00 Subgroup : [3D] Other 1,917.00 Subgroup : [3D] Other 1,917.00 Subgroup : [3D] Other 1,917.00 | 0,00 0,00 0,00 0,00 0,00 0,00 7,690,00 7,690,00 0,00 7,690,00 0,00 0,00 0,00 | 3,528.00 21,847.00 2,713.00 7,229.00 694.00 4,996.00 7,690.00 54,639.00 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| 19.6880.5150 Food & Nutrition Dish,Glass & Silvwr 3,528.00 | 0.00 0.00 0.00 0.00 7,690.00 7,690.00 0.00 0.00 0.00 0.00 0.00 | 21,847.00 2,713.00 7,229.00 694.00 4,996.00 7,690.00 54,639.00 680.00 333,147.00 47,192.00 47,192.00 |
| 199689.5181 Food & Nutrition-Supplies 21,847.00 | 0,00 0,00 0,00 0,00 7,690,00 7,690,00 0,00 0,00 0,00 0,00 0,00 0,00 | 2,713.00 7,229.00 694.00 4,996.00 7,690.00 54,639.00 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| 199889.5241 Food & Nutrition-CNCL CTR 2,713.00 7,229.00 6980.5530 Food & Nutrition Soeps Detergents Etc 694.00 9.6880.5530 Food & Nutrition Uniforms & Gowns 694.00 9.6880.7210 Food & Nutrition Hinor Equipment 4,996.00 0.00 Marcum 109 Kitchen Supplies - Utensils, napkins, etc. RJE - 8 Subtotal [2A2] Non-Food Supplies 46,949.00 RJE - 8 Subgroup : [2D] Other 680.00 6880.7305 Food & Nutrition Misc Expense 680.00 Food & Nutrition Misc Expense 680.00 G800.00 Food & Nutrition Misc Expense 680.00 G80.00 G80 | 0.00 0.00 7,690.00 7,690.00 7,890.00 0.00 0.00 0.00 0.00 0.00 | 7,229.00 694.00 4,996.00 7,690.00 54,639.00 680.00 333,147.00 47,192.00 47,192.00 |
| 199680.5499 | 0.00 0.00 7,690.00 7,690.00 7,890.00 0.00 0.00 0.00 0.00 0.00 | 694.00 4,996.00 7,690.00 54,639.00 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| 09,6880,5880 Food & Nutrition Uniforms & Gowns 09,6880,7210 Food & Nutrition Minor Equipment 09,6880,7210 Food & Nutrition Minor Equipment 0,000 RJE - 8 Subtotal [2A2] Non-Food Supplies Subgroup : [2D] Other 09,6880,7305 Food & Nutrition Misc Expense Subtotal [2D] Other Total [18] Dietary Basis for Allocation of Costs Subgroup : [3A1] Bed Linens, etcwashed, ironed 09,6691,5260 Laundry Linen Subgroup : [3B] Purchased Services 09,6691,3760 Laundry PurchServ-Laundry Subtotal [3B] Purchased Services Subgroup : [3D] Other Subgroup : [3D] Other 1,917.00 Subgroup : [3D] Other | 0.00 0.00 7,690.00 7,690.00 7,690.00 0.00 7,690.00 0.00 0.00 0.00 | 694.00 4,996.00 7,690.00 54,638.00 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| C99880.5880 Food & Nutrition Minor Equipment 4,996.00 0.00 | 0.00 7,690.00 7,690.00 7,690.00 0.00 0.00 0.00 0.00 | 4,996.00 7,690.00 54,639.00 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| 09.6680.7210 Food & Nutrition Minor Equipment 4,996.00 Marcum 109 Kitchen Supplies - Utensils, napkins, etc. 0.00 Subtotal [2A2] Non-Food Supplies 46,949.00 Subgroup : [2D] Other 680.00 09.6680.7305 Food & Nutrition Misc Expense 680.00 Subtotal [2D] Other 680.00 Total [18] Dietary Basis for Allocation of Costs 325,457.00 Group : [19] Laundry-Basis for Allocation of Costs Subgroup : [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subgroup : [3D] Other 1,917.00 Subtotal [3D] Other 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,086.00 | 7,690.00 7,690.00 0.00 0.00 7,690.00 0.00 0.00 0.00 | 7,690.00 54,639.00 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| Marcum 109 Kitchen Supplies - Utensils, napkins, etc. 0.60 Subtotal [2A2] Non-Food Supplies 46,949.00 Subgroup : [2D] Other Food & Nutrition Misc Expense Food & R80.00 Total [18] Dietary Basis for Allocation of Costs 325,457.00 Group : [19] Laundry-Basis for Allocation of Costs 47,192.00 Subgroup : [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Ose Excwashed, ironed 82,979.00 Subgroup : [3B] Ose Laundry PurchSery-Laundry Subtotal [3B] Purchased Services 82,979.00 Subgroup : [3D] Other Laundry Laundry supplies IM 1,917.00 1,917.00 Subtotal [3D] Other 1,917.00 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,086.00 | 7,690.00 7,890.00 0.00 0.00 7,690.00 0.00 0.00 | 54,639.00 680.00 680.00 333,147.00 47,192.00 47,192.00 82,979.00 |
| Subtotal [2A2] Non-Food Supplies 46,949.00 Subgroup : [2D] Other 09.6680.7305 Food & Nutrition Misc Expense 680.00 Subtotal [2D] Other 6800.00 Total [18] Dietary Basis for Allocation of Costs 325,457.00 Group : [19] Laundry-Basis for Allocation of Costs Subgroup : [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services Laundry PurchSery-Laundry 82,979.00 Subgroup : [3D] Other 82,979.00 Subgroup : [3D] Other 1,917.00 Subgroup : [3D] Other 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,086.00 | 7,690.00 0.00 0.00 7,690.00 0.00 0.00 0.00 | 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| Subgroup : [2D] Other 680.00 09.6880.7305 Food & Nutrition Misc Expense 680.00 Subtotal [2D] Other 325,457.00 Total [18] Dietary Basis for Allocation of Costs 325,457.00 Group : [19] Laundry-Basis for Allocation of Costs Subgroup : [3A1] Bed Linens, etcwashed, ironed 09.6891.5280 Laundry Linen 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services 2,979.00 Subtotal [3B] Purchased Services 82,979.00 Subgroup : [3D] Other 82,979.00 Subgroup : [3D] Other 1,917.00 O9.6891.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,086.00 | 0.00 0.00 7,690.00 0.00 0.00 | 680.00 680.00 333,147.00 47,192.00 47,192.00 |
| 09.6680.7305 Food & Nutrition Misc Expense 680,00 Subtotal [2D] Other Total [18] Dietary Basis for Allocation of Costs Group : [19] Laundry-Basis for Allocation of Costs Subgroup : [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services 09.6691.3760 Laundry PurchServ-Laundry 82,979.00 Subgroup : [3D] Other 82,979.00 Subgroup : [3D] Other 1,917.00 Subgroup : [3D] Other 1,917.00 Subtotal [3D] Cher 1,917.00 Subtotal [3D] Cher 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,086.00 | 0.00 7,690.00 0.00 0.00 0.00 | 680.00 333,147.00 47,192.00 47,192.00 82,979.00 |
| 09.6680.7305 Food & Nutrition Misc Expense 680,00 Subtotal [2D] Other 680,00 Total [18] Dietary Basis for Allocation of Costs 325,457.00 Group : [19] Laundry-Basis for Allocation of Costs Subgroup : [3A1] Bed Linens, etcwashed, ironed 99.6691.5280 Laundry Linen 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services 82,979.00 99.6691.3760 Laundry PurchSery-Laundry 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subgroup : [3D] Other 1,917.00 99.6691.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,086.00 | 0.00 7,690.00 0.00 0.00 0.00 | 680.00 333,147.00 47,192.00 47,192.00 82,979.00 |
| Subtotal [2D] Other 688.00 Total [18] Dietary Basis for Allocation of Costs Group: [19] Laundry-Basis for Allocation of Costs Subgroup: [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup: [3B] Purchased Services 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subtotal [3B] Other 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,088.00 | 7,690.00 0.00 0.00 0.00 | 333,147.00 47,192.00 47,192.00 82,979.00 |
| Total [18] Dietary Basis for Allocation of Costs 325,457.00 | 0.00 0.00 0.00 0.00 | 47,192.00 47,192.00 82,979.00 |
| Group : [19] | 0.00 0.00 0.00 0.00 | 47,192.00 47,192.00 82,979.00 |
| Subgroup : [3A1] Bed Linens, etcwashed, ironed 47,192.00 09.6691.5260 Laundry Linen 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subgroup : [3D] Other 1,917.00 09.6691.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,086.00 | 0.00 0.00 0.00 | 47,192.00 82,979.00 |
| Subgroup : [3A1] Bed Linens, etcwashed, ironed 47,192.00 09.6691.5260 Laundry Linen 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subgroup : [3D] Other 1,917.00 09.6691.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,086.00 | 0.00 0.00 0.00 | 47,192.00 82,979.00 |
| 09.6891.5260 Laundry Linen 47,192.00 Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup: [3B] 09.6891.3760 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subgroup: [3D] Other 82,979.00 09.6891.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,086.00 | 0.00 0.00 0.00 | 47,192.00 82,979.00 |
| Subtotal [3A1] Bed Linens, etcwashed, ironed 47,192.00 Subgroup : [3B] Purchased Services 82,979.00 09.6691.3760 Laundry PurchServ-Laundry 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subgroup : [3D] Other 1,917.00 09.6691.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,088.00 | 0.00 | 82,979.00 |
| Subgroup : [3B] Purchased Services 82,979.00 09.6691.3760 Laundry PurchSery-Laundry 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subgroup : [3D] Other 1,917.00 09.6691.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,088.00 | 0.00 | |
| 09.6691.3760 Laundry PurchServ-Laundry 82,979.00 Subtotal [3B] Purchased Services 82,979.00 Subgroup : [3D] Other 1,917.00 C9,6891.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,088.00 | 0.00 | |
| Subtrotal [3B] Purchased Services 82,979.00 | 0.00 | 82,979,00 |
| Subgroup: [3D] Other 1,917.00 09.6691.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,088.00 | 0.00 | |
| 09.6691.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,088.00 | | |
| 09.6691.5261 Laundry Laundry supplies IM 1,917.00 Subtotal [3D] Other 1,917.00 Total [19] Laundry-Basis for Allocation of Costs 132,088.00 | | |
| Total [19] Laundry-Basis for Allocation of Costs 132,086.00 | | 1,917.00 |
| Total [19] Laundry-Basis for Allocation of Costs 132,088.00 | 0.00 | 1,917.00 |
| Total [19] Laundry-Basis for Allocation of Costs 132,088.00 | | 1,011100 |
| Total [19] Laundry-Basis for Anocation of Obsta | 0.00 | 132,088.00 |
| The state of Parisher and Parisher Cara Pacie for Allocation of Costs | 0.00 | 102,00010 |
| Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs | | |
| Subgroup : [4A1] In-House Care Supplies | 0.00 | 40,443.00 |
| oo aago 3450 Environmental Serv Housekeeping 40,443,00 | 0.00 | 40,443.00 |
| Subtotal [4A1] In-House Care Supplies 40,443.00 | 0.00 | 40,440,00 |
| | | • |
| Subgroup: [5A2] Purchased from | 0.00 | 240,088.00 |
| 09,6230,6502 Pharmacy Drugs-medicare 240,088.00 | 0.00 | |
| 09.6230.6503 Pharmacy Drgs-nt cov by ST-IM 24,528.00 | 0.00 | 24,528.00 |
| 1/2 83/ (II) | 0.00 | 172,837.00 |
| 09.6230.6504 Pharmacy Drgs-Managed care-IM 172.05.00 Subtotal [5A2] Purchased from 437,453.00 | 0.00 | 437,453.00 |
| Suptotal [SA2] Pulcifiased from | | |
| Subgroup : [5B] Medicine Cabinet Drugs | | |
| 35 628 00 | 0.00 | 35,628.00 |
| D9 5230 5001 Fildiliacy Digamos odemos in | 0,00 | 35,628,00 |
| Subtotal [5B] Medicine Cabinet Drugs 35,628.00 | | , |
| Subgroup : [5D] Ambulance/Limousine | | |
| 833 (8) | 0.00 | 833.00 |
| 09.6022.3541 Nrsg Pool & Serv Med A Transp Cost 833.00 | 0.00 | 833.00 |
| Subtotal [5D] Ambulance/Limousine | | |
| Out IFEST Oxygon Other | | |
| Subgroup : [5E2] Oxygen - Other 25,601.00 09.6160.3801 Physical Therapy Oxy they supplies | 0.00 | 25,601.00 |
| 09.6160,3801 Physical Inerapy Oxy tripy supplies 25,601,00 | 0.00_ | 25,601.00 |
| Subtotal [5E2] Oxygen - Other 25,507,00 | | ' |
| and the state of the standard | | |
| Subgroup : [5F] X-Rays and related radiological | 0.00 | 23,134.00 |
| U9.6022.3346 MISG FOOT & OUT MEAN THOUGHT | 0.00 | (240.00) |
| 09 BBV 3046 MISH LOOK GOLV VLVST 1 000 | 0.00 | 22,894.00 |
| Subtotal [5F] X-Rays and related radiological 22,894.00 | | |
| and the second s | | |
| Subgroup: [5H] Laboratory 45,892,00 | 0.00 | 45,892.00 |
| 09.6022.3543 NISY POOR & 3614 WISH A 1805 IIII | 0.00 | 45,892.00 |
| Subtotal [5H] Laboratory | 2.00 | |
| | | |
| Subgroup : [5i] Recreation 7.274.00 | 0.00 | 7,374,00 |
| 09.6021.5008 Recreation Activity Supp | 0.00 | 5,850.00 |
| on 6021 6631 Recreation Comp software fees 5,850.00 | | 16,256.00 |
| U.O. Cohia Television | 16,256.00 | 10,200,00 |
| KJE- | | 20 (20 00 |
| Subtotal [5] Recreation 13,224.00 | 16,256.00 | 29,480.00 |
| Suprord foll vegrenation | | |
| Subgroup : I5JI Other | | 4 000 00 |
| | 0.00 | 1,382.00 |
| 15.00 | 0.00 | , 15.00 |
| | | 250,00 |
| 09.6022,4010 Nrsg Pool & Serv MSS-Non Charge 09.6022,4080 Nrsg Pool & Serv MSS-Bed Rental 250.00 | 0.00 | |

| Client: | Bristol Health Care, Inc. d/b/a Ingraham Manor | | | | |
|----------------------------------|--|-----------------------|--------------|----------------------|-------------------------|
| Engagement: Period Ending: | Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor 9/30/2015 | | | | |
| Trial Balance: | A.01 - TB-CCNH A.03 - TB Combined Detail LS | | | | |
| Workpaper: | Description | AÐJ | JE Ref# | RJE | FINAL |
| Account | | 9/30/2015 | | | 9/30/2015 |
| 09,6022,4081 | Nrsg Pool & Serv Special Matt Rent IM | 14,707.00 | | 0.00 | 14,707.00 2,089.00 |
| 09,6022,4082 | Nrsg Pool & Serv Wound Vacuum Supply | 2,089.00 | | 0.00 0.00 | 3,223.00 |
| 09.6022.4083 | Nrsg Pool & Serv Wound Vaccum rental | 3,223.00 | | 0.00 | 7,326.00 |
| 09.6022.4220 | Nrsq Pool & Sery MSS-IV Sets | 7,326.00 32,439.00 | | 0.00 | 32,439.00 |
| 09,6022,4230 | Nrsg Pool & Serv MSS-IV Solutions | 270.00 | | 0.00 | 270.00 |
| 09,6022.4799 | Nrsg Pool & Serv M&S-Supp Misc | 144,610.00 | | 0.00 | 144,610.00 |
| 09,6022,5320 | Nrsg Pool & Serv Nursing-Supplies Nrsg Pool & Serv Nutritional Supp | 11,590.00 | | 0,00 | 11,590.00 |
| 09.6022.5330 | Nrsg Pool & Serv Tube feeding | 4,709.00 | | 0,00 | 4,709.00 |
| 09.6022.6101 09.6160.3802 | Physical Therapy PT supplies IM | 480.00 | | 0.00 | 480.00 1,981.00 |
| 09,6160,3803 | Physical Therapy Occup thpy supplies | 1,981.00 | | 0.00 218.00 | 218.00 |
| Marcum 108 | Eye Exam (Patient Specific) | 0.00 | RJE - 7 | 218.00 | 210,01 |
| | • | 225,071.00 | K3E-7 | 218.00 | 225,289.00 |
| Subtotal [5J] Oth | | | | 16,474.00 | 863,513.00 |
| Total [20] House | keeping and Resident Care Basis for Allocation of Costs | 847,039.00 | (| 10,41 4.00 | |
| Group : [22] | Maintenance and Property Repairs and Maintenance | | | | 2016.00 |
| Subgroup : [6A] | Repairs and Maintenance Operation Of Plant Bidg-Rep & Maint | 3,019.00 | | 0.00 | 3,019.00 |
| 09,6692,7060 09,6692,7215 | Operation Of Plant Equipmt-Rep & Maint | 28,587.00 | | 1,842.00 | 30,429.00 |
| 09,0092.7210 | Operation of Flank Equipment of | | RJE - 11 | 1,842.00 1,842.00 | 33,448.00 |
| Subtotal [6A] Re | pairs and Maintenance | 31,606.00 | - | 1,842.00 | 33,445.00 |
| Cubernus - remy | Heat | | | | 00.400.00 |
| Subgroup : [68] 09.6692.7750 | Operation Of Plant Utilities-Gas | 33,433.00 | _ | 0.00 | 33,433,00 33,433.00 |
| Subtotal [6B] He | | 33,433.00 | _ | 0.00 | 33,433.00 |
| | Light & Power | | | | 100 005 00 |
| Subgroup : [6C] 09,6692,7700 | Operation Of Plant Electricity | 132,695.00 | _ | 0.00 | 132,695.00 |
| Subtotal [6C] Lig | | 132,695.00 | | 0.00 | 132,695.00 |
| a | Water | | | | |
| Subgroup : [6D] | Water Operation Of Plant Water | 38,362.00 | _ | 0,00 | 38,362.00 |
| 09,6692,7755 Subtotal [6D] Wa | • | 38,362.00 | _ | 0.00 | 38,362.00 |
| Subgroup : [6E] | Equipment Lease | 0.00 | | 4,547.00 | 4,547.00 |
| Marcum 102 | Leased Equipment | | RJE - 2 | 4,547.00 | 4,547.00 |
| Subtotal [6E] Ec | quipment Lease | 0.00 | *** | 4,547.00 | 4,847.00 |
| Subgroup : [6F] | Other | | | 0.00 | 6,641.00 |
| 09.6692.3520 | Operation Of Plant Landscaping | 6,641.00 | | 0.00 0.00 | 18,753.00 |
| 09.6692,3521 | Operation Of Plant Snow Removal | 18,753.00 | | (20,190.00) | 18,727.00 |
| 09.6692.7280 | Operation Of Plant Maint/Serv Contracts | 38,917.00 | RJE - 13 | (20,190.00) | 101.00 |
| | Pos | 16,516.00 | Non- 10 | 149.00 | 16,665.00 |
| 09.6692,7282 | Operation Of Plant Maint supplies | 10,010,00 | RJE - 11 | 149.00 | • |
| 7000 | Operation Of Plant Equip Not Capitalizd | 11,076.00 | | 0.00 | 11,076.00 |
| 09.6692.7290 | Operation Of Plant Misc Expense | 30,879.00 | | (23,013.00) | 7,866,00 |
| 09.6692,7305 | Opological of Light Index and area | | RJE - 3 | (23,013.00) | 58,829.00 |
| 09.6692.7455 | Operation Of Plant Rental Of Equipment | 57,529.00 | RJE - 3 | 1,300.00 1,300.00 | 00,020.00 |
| 4.00 | | 842.00 | MAE - O | 0.00 | 842.00 |
| 09,6692,7705 | Operation Of Plant Fuel Oil | 17,581.00 | | 0.00 | 17,581.00 |
| 09.6692.7760 | Operation Of Plant Trash/Recycling Exp | 34,160.00 | | 0.00 | 34,160.00 |
| 09,6692,7770 Subtotal [6F] O | Operation Of Plant Sewage ther | 232,894.00 | - | (41,754.00) | 191,140.00 |
| | | | | | • |
| Subgroup : [7A | Land improvements | 1,758.00 | | 0.00 | 1,758.00 |
| 09.6600.8000 Subtotal I/Al L | Administration Depr-Land Improv. and Improvements | 1,758.00 | | 0.00 | 1,758.00 |
| | a - u u - a B 11 No - I - u - u - u - u - u - u - u - u - u | | | | 000 0 10 00 |
| Subgroup : [78 09,6600,8010 | Administration Depr-Buildings | 290,246,00 | | 0.00 | 290,246.00 68,825.00 |
| 09.6600.8011 | Administration BLDING IMP DEPR EXP | 68,825.00 | _ | 0.00 | 359,071.00 |
| Subtotal [78] | Building & Building Improvements | 359,071.00 | - | 0.00 | 300,01 1.00 |
| Subgroup : [70 | Non-movable Equipment | | | 0.00 | 4,868.00 |
| 09 6600 8020 | Administration Depr-Fixed Equip. | 4,868.00 | - | 0.00 | 4,868.00 |
| Subtotal [7C] N | lon-movable Equipment | 4,868.00 | = | 0.00 | 4****** |
| Subgroup : [70 |] Movable Equipment | 12,507.00 | | 0.00 | 12,507.00 |
| 09,6600,8015 | Administration Dept-Computer Equipm | 32,212.00 | | 0.00 | 32,212.00 |
| 09 6600,8030 | Administration Depr-MOVEABLE EQUIP | 44,719.00 | - | 0,00 | 44,719.00 |
| Subtotal [7D] | Movable Equipment | | • | | • |
| Subgroup ; [88 | Mortgage Expense | 25,693,00 | | 0.00 | 25,693.00 |
| 09.6600.8040 | Administration Depr & Amort-Misc | 25,693.00 | • | 0,00 | 25,693.00 |
| Subtotal [8B] I | Mortgage Expense | | · | | |

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor 9/30/2015 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Client: Engagement: Period Ending: Trial Balance; Workpaper:

| Workpaper: | A.03 - TB Combined Detail LS | •• • | IE D-44 | n ic | FINAL |
|---|--|------------------------------|----------|-------------|---|
| Account | Description | ADJ | JE Ref # | RJE | 9/30/2015 |
| | | 9/30/2015 | | | 9/30/2010 |
| | * Deal and the town molel by owner | | | | |
| Subgroup : [10A] 09.6692.7800 | Property Taxes Property Taxes | 248,584.00 | | 0,00 | 248,584.00 |
| | eal estate taxes paid by owner | 248,584.00 | | 0.00 | 248,584,00 |
| Captotal [1014]. | | | | | |
| Subgroup : [10C] | Personal property taxes | 40.077.00 | | 0.00 | 12,877.00 |
| 09,6692,7801 | Operation Of Plant Personal prop tax | 12,877.00 12,877.00 | | 0.00 | 12,877.00 |
| Subtotal [10C] P | ersonal property taxes | 12,017.00 | | - 0.00 | |
| Total (22) Mainte | enance and Property | 1,166,560,00 | | (35,365.00) | 1,131,195.00 |
| total [22] manta | and the first of the same of t | | | | |
| Group : [26] | Interest | | | | |
| | 5 CHEFA Interest Expense | 000 51100 | | 0.00 | 239,514.00 |
| 09.6600.9100 | Administration Interest Expense | 239,514.00 239,514.00 | | 0.00 | 239,514.00 |
| Subtotal [12B5] | CHEFA Interest Expense | 233,014.00 | | | |
| Total [26] Interes | st | 239,514,00 | , | 0.00 | 239,514.00 |
| Total [20] interes | J. | | • | | |
| Group : [27] | Interest and Insurance | | | | |
| |] Insurance on Property | | | 0.00 | E4 000 00 |
| 09.6600.9065 | Administration Umbrella & Property Policy | 54,262.00 | | 0.00 | 54,262.00 54,262.00 |
| Subtotal [14A] In | nsurance on Property | 54,262.00 | | 0.00 | 34,202.00 |
| Out | 22 Other | | | | |
| Subgroup : [14C 09.6600.9005 | Administration Malpractice Ins | 18,700.00 | | 0.00 | 18,700.00 |
| Subtotal [14C3] | | 18,700.00 | | 0.00 | 18,700.00 |
| | | | | | 70.000.00 |
| Total [27] Interes | st and Insurance | 72,962.00 | | 0.00 | 72,962,00 |
| | | | | | |
| Group : [30] | Statement of Revenue | | | | |
| Subgroup ; [1A] 09.3885.1021 | Medicaid Residents (CT only) M Room & Board IP Medicaid | (12,634,357.00) | | 0.00 | (12,634,357.00) |
| Marcum 122 | Medicaid Settlement | 0.00 | | (458.00) | (458,00) |
| .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | RJE - 12 | (458.00) | |
| Subtotal [1A] Me | edicald Residents (CT only) | (12,634,357.00) | | (458.00) | (12,634,815.00) |
| | and the first of the second of | | | | |
| Subgroup ; [1B] 09.5885.1021 | Medicaid room and board contractual allowance REV-Allow-IM IP Medicaid | 5,984,155.00 | | 0.00 | 5,984,155.00 |
| 9,0003,1021 Subtotal [18] Me | edicaid room and board contractual allowance | 5,984,155.00 | | 0.00 | 5,984,155.00 |
| ountotal find an | | | | | |
| Subgroup: [3A] | | | | 0.00 | (0.004.009.00) |
| 09,3885,1011 | IM Room & Board IP MCR | (2,264,833.00) | | 0.00 | (2,264,833.00) |
| Subtotal [3A] Me | edicare Residents (All Inclusive) | (2,264,833.00) | | 0,00 | (2,204,000,00) |
| Subgroup : [38] | Medicare room and board contractual allowance | | | | |
| 09.5885.1011 | REV-Allow-IM IP Medicare | (481,337.00) | | 0.00 | (481,337.00) |
| Subtotal [3B] Mi | edicare room and board contractual allowance | (481,337.00) | | 0.00 | (481,337.00) |
| | | | | | |
| Subgroup : [4A] | Private-pay residents and other | (270,828.00) | | 0,00 | (270,828,00) |
| 09.3885,1012 | IM Room & Board IP MCR MGD IM Room & Board IP Commercial | (2,591,733.00) | | 0,00 | (2,591,733.00) |
| 09.3885.1033 09.3885.1050 | IM Room & Board IP Private Duty | (49,958.00) | | 0.00 | (49,958.00) |
| Marcum 121 | Evercare R&B | 0.00 | | (2,340.00) | (2,340.00) |
| | | | RJE - 12 | (2,340.00) | (0.044.050.00) |
| Subtotal [4A] Pr | ivate-pay residents and other | (2,912,519.00) | | (2,340.00) | (2,914,859.00) |
| | r - raturate and bound contractual allowance | | | | |
| Subgroup : [48] 09,5885.1012 | Private-pay room and board contractual allowance REV-Allow-IM IP Medicare Mgd | (34,798.00) | | 0.00 | (34,798,00) |
| 09,5885,1033 | REV-Allow-IM IP Cont Adj-Commerci | 29,453.00 | | 0.00 | 29,453.00 |
| Subtotal [4B] Pr | rivate-pay room and board contractual allowance | (5,345.00) | | 0.00 | (5,345.00) |
| | · | | | | |
| Subgroup : [5A] | | (0E0 BOS 00) | | 0.00 | (259,896.00) |
| 09.3230.1011 | Pharmacy REV IP MCR | (259,896.00) (259,896.00) | | 0.00 | (259,896.00) |
| Suptotal [9A] PI | rescription Drugs - Medicare | (200,000,007 | | | ,,, <u>,,</u> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| Subgroup : [58] | Prescription Drugs - Medicare Contractual Allowance | | | | |
| 09.5230.1011 | Pharmacy allow IP Medicare | 259,896.00 | | 0,00 | 259,896.00 |
| Subtotal [5B] Pr | rescription Drugs - Medicare Contractual Allowance | 259,896.00 | | 0.00 | 259,896.00 |
| | | | | | |
| Subgroup : [5C] | Prescription Drugs - Non-medicare | (38,209.00) | | 0.00 | (38,209.00) |
| 09,3230,1012 | Pharmacy REV IP MCR MGD | (145,980,00) | | 0,00 | (145,980,00) |
| 09,3230,1033 09,3230,8000 | Pharmacy REV IP Commercial Pharmacy REV Influenza Vaccine Re | (1,989.00) | | 0.00 | (1,989.00) |
| 09 3230 8002 | Pharmacy REV Glucose Monitoring | (14,796.00) | | 0.00 | (14,796.00) |
| Subtotal ISCI Pr | rescription Drugs - Non-medicare | (200,974.00) | | 0.00 | (200,974.00) |
| | | | | | |
| Subgroup : [5D] | | 446 000 00 | | 0.00 | 145,980.00 |
| 09.5230.1033 | Pharmacy allow IP Cont Adj-Commerci | 145,980.00 145,980.00 | | 0.00 | 145,980.00 |
| Subtotal [5D] Pr | rescription Drugs - Non-medicare Contractual Allowance | (40,500,00 | | - 0.00 | , , |

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicald - Bristol Health Care, Inc. d/b/a Ingraham Manor 9/30/2015 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Client: Engagement: Period Ending: Trial Balance:

| Workpaper: | A,03 - TB Combined Detail LS | | | | |
|-----------------------------------|--|----------------------------|----------|----------------------|------------------------------|
| Account | Description | ADJ | JE Ref# | RJE | FINAL |
| Account | Dostription | 9/30/2015 | | | 9/30/2015 |
| | | | | | |
| Subgroup : [7A] | Physical Therapy - Medicare | (369,370.00) | | 0,00 | (369,370.00) |
| 09,3160,1011 | Phys Ther REV IP MCR | (125,220.00) | | 0,00 | (125,220.00) |
| 09.3160,1043 | Phys Ther REV IP Medicare Part B | (494,590.00) | _ | 0.00 | (494,590.00) |
| Subtotal [/A] Phy | ysical Therapy - Medicare | | _ | | |
| Subgroup : [7C] | Physical Therapy - Non-medicare | 4400 000 001 | | 0.00 | (456 AGR AA) |
| 09.3160.1012 | Phys Ther REV IP MCR MGD | (136,098.00) | | 0.00 | (136,098.00) (37,618.00) |
| 09.3160.1021 | Phys Ther REV IP Medicaid | (37,618.00) | | 0.00 0.00 | (223,408.00) |
| 09.3160.1033 | Phys Ther REV IP Commercial | (223,408.00) | _ | 0,00 | (397,124.00) |
| Subtotal [/C] Ph) | ysical Therapy - Non-medicare | (-44) (-34-5) | _ | | |
| Subgroup : [8A] | Speech Therapy - Medicare | (00.400.00) | | 0.00 | (63,463.00) |
| 09.3166.1011 | Speech Ther REV IP MCR | (63,463.00) (26,148,00) | | 0.00 | (26,148.00) |
| 09.3166.1043 | Speech Ther REV IP Medicare Part B | (89,611.00) | ***** | 0,00 | (89,611.00) |
| Subtotat [84] She | eech Therapy - Medicare | | | | |
| Subgroup : [8C] | Speech Therapy - Non-medicare | | | 0.00 | (20 654 00) |
| 09.3166.1012 | Speech Ther REV IP MCR MGD | (29,834.00) | | 0.00 0.00 | (29,834.00) (16,234.00) |
| 09.3166.1021 | Speech Ther REV IP Medicald | (16,234.00) | | 0.00 | (46,161.00) |
| 09,3166,1033 | Speech Ther REV IP Commercial | (46,161.00) (92,229.00) | - | 0.00 | (92,229.00) |
| Subtotal [8C] Spi | eech Therapy - Non-medicare | (32,220,00) | _ | 0.00 | |
| Subgroup : [9A] | Occupational Therapy - Medicare | | | | 1000 D 47 001 |
| 09.3161.1011 | OT Hosp REV IP MCR | (339,917.00) | | 0.00 | (339,917.00) |
| 09.3161.1043 | OT Hosp REV IP Medicare Part B | (109,357.00) | - | 0.00 | (109,357.00) (449,274.00) |
| Subtotal [9A] Oc | cupational Therapy - Medicare | (449,274.00) | _ | 0.00 | [445,214,00] |
| Subgroup : [9C] | Occupational Therapy - Non-medicare | | | | |
| 09.3161.1012 | OT Hosp REV IP MCR MGD | (141,051.00) | | 00,0 | (141,051.00) |
| 09.3161.1021 | OT Hosp REV IP Medicaid | (39,036.00) | | 0.00 | (39,036.00) |
| 09.3161.1033 | OT Hosp REV IP Commercial | (255,792.00) | | 0.00 | (255,792.00) (535,00) |
| 09.3161.1041 | OT Hosp REV IP Selfpay Via Hith | (535.00) (436,414.00) | - | 0.00 | (436,414.00) |
| Subtotal [9C] Oc | cupational Therapy - Non-medicare | (430,414.00) | - | 0.00 | <u> </u> |
| Subgroup : [10A] | Other - Medicare | | | | 440 575 000 |
| 09.3120.1011 | Diagnostic X-Ray REV IP MCR | (16,275.00) | | 0.00 | (16,275,00) |
| 09.3140.1011 | Laboratory REV IP MCR | (17,153.00) | | 0.00 | (17,153.00) |
| 09.3154.1011 | Respiratory Care REV IP MCR | (12,395.00) | | 0,00 0.00 | (12,395.00) 1,116,932.00 |
| 09.5003.1011 | Allow, Ancillary IP Medicare | 1,116,932.00 11,078.00 | | 0.00 | 11,078.00 |
| 09,5003,1043 Subtotal [10A] O | Allow, Ancillary Medicare Part B | 1,082,187.00 | | 0.00 | 1,082,187.00 |
| Captoral Frond C | With Indiana | | _ | | |
| | Other - Non-medicare | (655.00) | | 0.00 | (655.00) |
| 09.3120.1012 | Diagnostic X-Ray REV IP MCR MGD Diagnostic X-Ray REV IP Commercial | (5,129.00) | | 0.00 | (5,129.00) |
| 09.3120.1033 09.3140.1012 | Laboratory REV IP MCR MGD | (1,595.00) | | 0.00 | (1,595.00) |
| 09.3140.1012 | Laboratory REV IP Commercial | (11,351.00) | | 0.00 | (11,351.00) |
| 09.3154.1012 | Respiratory Care REV IP MCR MGD | (2,050,00) | | 0.00 | (2,050.00) |
| 09.3154.1033 | Respiratory Care REV IP Commercial | (8,609.00) | | 0.00 | (8,609.00) |
| 09,5003,1012 | Allow, Ancillary IP Medicare Mgd | 168,682.00 | | 0,00 | 168,682.00 |
| 09.5003.1021 | Allow, Ancillary IP Medicaid | 94,227.00 | | 0,00 00.0 | 94,227.00 321,202.00 |
| 09.5003,1033 | Allow. Ancillary IP Cont Adj-Commerci | 321,202.00 5,129.00 | | 0.00 | 5,129.00 |
| 09,5120,1033 | X ray Allowance IP Cont Adj-Commerci Lab Allowance IP Cont Adj-Commerci | 11,351.00 | | 0.00 | 11,351.00 |
| 09.5140,1033 09.5154,1033 | Oxygen allowance IP Cont Adj-Commerci | 8,609,00 | | 0.00 | 8,609.00 |
| | ther - Non-medicare | 579,811.00 | | 0.00 | 579,811.00 |
| | | | | | |
| Subgroup: [11] | Meals sold to guests, employees, and others | (6,618.00) | | 0.00 | (6,618.00) |
| 09.4035,5002 | OOR-Food & Nutrition EE Meals (Cafe) als sold to guests, employees, and others | (6,618.00) | _ | 0.00 | (6,618.00) |
| Subtotal [11] Me | als sold to guests, employees, and others | | | | |
| Subgroup : [15] | Interest income | | | 0.00 | (4n 000 00) |
| 09.4200.5602 | Other Non-Oper REV Int Inc-Misc | (12,886.00) | | 0,00 0.00 | (12,886.00) 18,875.00 |
| 09.4200.5621 | Other Non-Oper REV Unrealized G/L | 18,875.00 5,989.00 | _ | 0.00 | 5,989.00 |
| Subtotal [15] Into | erest income | 3,303.00 | | 3,00 | |
| Subgroup : [18] | Other Revenue | | | | 10 00 1 001 |
| 09.4000.5998 | Other Op Revenue-Adm Misc Non-Oper Rev | (9,192.00) | DIE 40 | 2,798,00 2,798,00 | (6,394.00) |
| | OOD & design blanking Donord Force | (92,00) | RJE - 12 | 2,798,00 | (92.00) |
| 09,4002.5511 | OOR-Admin Medical Record Fees | (2,713.00) | | 0.00 | (2,713.00) |
| 09,4035,5997 Subtotal [18] Otl | OOR-Food & Nutrition Counceling CTR INC | (11,997.00) | _ | 2,798.00 | (9,199.00) |
| Suprotal [16] Off | Het Trétaines | | | | |
| Total [30] Staten | nent of Revenue | (12,679,100.00) | = | 00,0 | (12,679,100.00) |
| | | | | | |
| Group : [31-32] | Assets Cash | | | | |
| Subgroup ; [A1] 09,1100.0010 | Cash-Operating Acct | 1,835,591.00 | | 0.00 | 1,835,591.00 |
| VV. 1 100.00 10 | want abatama to a | · · | | | |

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor 9/30/2015 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Client: Engagement: Period Ending: Trial Balance; Workpaper:

| Workpaper: | A.03 - TB Combined Detail LS | | | | |
|-----------------------------------|--|---------------------------|---------|------|---------------------------|
| | Description | ADJ | JE Ref# | RJE | FINAL |
| Account | Description | 9/30/2015 | | ~~ | 9/30/2015 |
| | - 110 1 0-P-14/0 | 943.00 | | 0.00 | 943.00 |
| 09.1100.0013 | Rstd Cash-Collat A/C | 250,00 | | 0.00 | 250,00 |
| 09.1100,0050 | Petty Cash | 436.00 | | 0.00 | 436.00 |
| 09.1100.0058 | Petty cash-Rec | 1,837,220.00 | - | 0.00 | 1,837,220,00 |
| Subtotal [A1] Cas | sn | 1,100,100 | _ | | |
| Subgroup : [A2] | Resident Accounts Receivable | | | | |
| 09.1120.0001 | A/R-Room and Board | 1,923,454.00 | | 0.00 | 1,923,454.00 |
| 09.1120.0003 | A/R Credit Belances | 135,125.00 | | 0.00 | 135,125.00 |
| 09.1120.0014 | A/R-Ancillary | 38,575,00 | | 0.00 | 38,575.00 |
| 09.1121.0001 | A/R Resv uncollect | (557,291.00) | | 0,00 | (557,291.00) |
| 09.1200.0052 | A/R Miscellaneous | 61,943.00 | - | 0.00 | 61,943.00 |
| | sident Accounts Receivable | 1,601,808.00 | _ | 0.00 | 1,601,806.00 |
| | | | | | |
| Subgroup : [A3] | Other Accounts Receivable | 9,027.00 | | 0.00 | 9,027.00 |
| 09.1200.0014 | A/R - Special Events | 9,027.00 | - | 0.00 | 9,027.00 |
| Subtotal [A3] Oth | ner Accounts Receivable | | - | | |
| Subaraun (144) | Inventories | | | | |
| Subgroup : [A4] | Inventores Inventory-MM | 31,246.00 | _ | 0.00 | 31,246.00 |
| 09.1300,0600 Subtotal [A4] Inv | | 31,246.00 | | 0.00 | 31,246.00 |
| Subtotal (A4) are | elitolies | | _ | | |
| Subgroup : [A5] | Prepaid Expenses | | | | 0.000.00 |
| 09.1400.0002 | Prepaid Expense | 2,890.00 | _ | 0,00 | 2,890.00 |
| Subtotal [A6] Pre | | 2,890.00 | _ | 0.00 | 2,890.00 |
| | | | | | |
| Subgroup : [A8] | Other Current Assets | 44.045.00 | | 0.00 | 14,015.00 |
| 09.1100.0020 | Security Deposits | 14,015.00 | | 0.00 | 21,336.00 |
| 09.1100.0040 | Cash - Patient Trust | 21,336.00 12,256.00 | | 0.00 | 12,256.00 |
| 09.1100.0060 | Workers Comp Fund | 47,607.00 | - | 0.00 | 47,607.00 |
| Subtotal [A8] Oti | her Current Assets | 41,007.00 | - | | |
| 0.1 | Land | | | | |
| Subgroup : [B1] 09,1810.0001 | Land | 343,035.00 | _ | 0.00 | 343,035.00 |
| Subtotal [B1] La | | 343,035.00 | _ | 0.00 | 343,035.00 |
| Odbibidi ja ij an | -,- | | | | |
| Subgroup : [B2] | Land Improvements | 100 004 00 | | 0,00 | 409,631.00 |
| 09,1810,0002 | Land Imp | 409,631.00 | | 0.00 | (396,518.00) |
| 09,1910,0001 | Acc Dep Lnd Improv | (396,518.00) 13,113.00 | - | 0.00 | 13,113.00 |
| Subtotal (B2) La | nd Improvements | 13,113.00 | - | 0.00 | 10,110,00 |
| 0. 1 | Duildings | | | | |
| Subgroup : [B3] | | 8,234,966.00 | | 0.00 | 8,234,966.00 |
| 09,1820.0001 | Building / Fixtures Building Improvement | 1,624,867.00 | | 0,00 | 1,624,867.00 |
| 09.1820.0002 09.1920.0001 | Acc Dep Bidg / Fix | (7,073,981.00) | | 0.00 | (7,073,981.00) |
| 09.1920.0002 | Acc depr build impr | (998,618.00) | _ | 0.00 | (998,618.00) |
| Subtotal (B3) Bu | | 1,787,234.00 | - | 0.00 | 1,787,234.00 |
| 042101111 [44] 44 | ······································ | • | | | |
| Subgroup : [B5] | Non-Movable Equipment | 14 100 00 | | 0.00 | 44,102.00 |
| 09,1850,0001 | Fixed Equipment | 44,102.00 | | 0.00 | (8,036.00) |
| 09.1950,0001 | Acc Dep Fixed Equip | (8,036,00) 36,086,00 | - | 0.00 | 36,068.00 |
| Subtotal [B5] No | on-Movable Equipment | 30,000.00 | - | | |
| 0. 1 | Movable Equipment | | | | |
| Subgroup : [B6] | Moyeable Equipment | 513,657.00 | | 0.00 | 513,657.00 |
| 09,1860,0001 09,1860,0002 | Moveable Equipment | 897,857.00 | | 0.00 | 897,857.00 |
| 09.1870,0001 | Computer Equipment | 125,220.00 | | 0.00 | 125,220,00 |
| 09.1960.0001 | Acc Dep Moveable equipment | (503,715.00) | | 0.00 | (603,715.00) |
| 09.1960.0002 | Accum Dep M/E | (631,539.00) | | 0.00 | (631,539.00) |
| 09,1990.0001 | Acem Dpr Cmptr Equp | (115,743.00) | _ | 0.00 | (115,743.00) |
| Subtotal [B6] Me | ovable Equipment | 285,737.00 | - | 0,00 | 285,737.00 |
| | | | | | |
| Subgroup : [B9] | | 17,650.00 | | 0.00 | 17,650.00 |
| 09.1880.0001 | FA Acquistions | 676.00 | | 0.00 | 676.00 |
| 09.1900.0000 | | 18,326.00 | - | 0.00 | 18,326.00 |
| Subtotal [B9] Of | ther Fixed Assets | | - | | |
| Cubarous (102) | Organization Expense | | | | |
| Subgroup : [D3] 09,1720,0004 | • | 241,361.00 | | 00,0 | 241,361.00 |
| 09,1720,0004 | | 60,511.00 | | 0,00 | 60,511.00 |
| 09.1720.0008 | | 78,849.00 | | 0.00 | 78,849,00 |
| 09.1720.0009 | | 92,505.00 | | 0.00 | 92,505.00 |
| 09.1720.0010 | | (68,753.00) | | 0.00 | (68,753.00) |
| 09.1720.0011 | | (179,391.00) | | 0.00 | (179,391.00) |
| 09.1720.0012 | | (38,758.00) | | 0.00 | (38,758.00) |
| 09.1720.0013 | AccumAmort-Under Dis | (58,604.00) | • | 0.00 | (58,604.00) 127,720.00 |
| Subtotal [D3] O | rganization Expense | 127,720.00 | - | 0.00 | 121,1120.00 |
| | | | | | |
| Subgroup : [D5] | | 1,015,221.00 | | 0.00 | 1,015,221.00 |
| 09.1110.1000 | Investments | 1,0 (0,00,1,00 | | | • |
| | | | | | |

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor 9/30/2015 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Client: Engagement: Period Ending: Trial Balance: Workpaper:

| Workpaper: | A.03 - TB Combined Detail LS | | | | |
|------------------------------|---------------------------------------|-----------------------|-----------------|------|----------------------------------|
| Account | Description | ADJ | JE Ref# | RJE | FINAL |
| Account | Description . | 9/30/2015 | | | 9/30/2015 |
| | | 26,040.00 | | 0.00 | 26,040.00 |
| 09,1600.0004 | Inv in BHDF | 1,041,261.00 | | 0,00 | 1,041,261.00 |
| Subtotal [D5] inv | estments Related to Resident Care | 1,041,201.00 | | | |
| T-4-1 FD4 007 A | -4- | 7,182,288.00 | - | 0,00 | 7,182,288.00 |
| Total [31-32] Ass | ets | | 1.00 | | |
| 0 (00.04) | Liabilitian | | , | | |
| Group : [33-34] | Liabilities Trade Accounts Payable | | | | |
| Subgroup : [A1] | Accounts Payable | (337,120.00) | | 0.00 | (337,120.00) |
| 09.2100.0010 | de Accounts Payable | (337,120.00) | | 0.00 | (337,120.00) |
| Subtotal [A1] 11a | de Accounts Fayable | | _ | | |
| Subgroup : [A4] | Accrued Payroll | | | | |
| 09.2200.0010 | Accrued Payroll | (301,524.00) | | 0.00 | (301,524.00) |
| 09,2200.0020 | Accrued PTO | (223,783.00) | | 0.00 | (223,783.00) |
| Subtotal [A4] Acc | | (525,307.00) | _ | 0.00 | (525,307.00) |
| Captotal fred to | | | | | |
| Subgroup : [A6] | Accrued Payroll Taxes Payable | | | | |
| 09.2210.0010 | SS Tax W/H | 81.00 | | 0.00 | 81.00 |
| 09,2210,0020 | Federal Inc Tax W/H | (2,066.00) | | 0.00 | (2,066.00) |
| Subtotal [A6] Acc | crued Payroll Taxes Payable | (1,985.00) | | 00,0 | (1,985,00) |
| - - | • | | | | |
| Subgroup : [A9] | Mortgage Payable | | | | /F00 000 001 |
| 09,2800,0030 | Bond Payable-CP | (588,335.00) | | 0.00 | (588,335.00) |
| Subtotal [A9] Mo | rtgage Payable | (588,335.00) | | 0.00 | (588,335.00) |
| | | | | | |
| Subgroup : [A10] | Interest Payable | | | 0.00 | (CD 070 00) |
| 09,2800,0050 | Bond Interest Pay | (59,879,00) | | 0,00 | (59,879.00) |
| 09.2800,0070 | Contra Interest | 59,879.00 | _ | 0.00 | 59,879.00 |
| Subtotal [A10] In | terest Payable | 0.00 | _ | 0.00 | 0.00 |
| | | | | | |
| | Other Current Liabilities | 25.00 | | 0.00 | 25,00 |
| 09.2100.0070 | Unclaimed Checks | 25.00 (135,124.00) | | 0.00 | (135,124,00) |
| 09.2100.0080 | A/R Credit Balances | (14,015,00) | | 0.00 | (14,015,00) |
| 09.2100.0085 | Security Deposit-Oth | (21,336.00) | | 0.00 | (21,336,00) |
| 09.2100.0086 | Patient Trust Pay | 5,399.00 | | 0.00 | 5,399.00 |
| 09.2100.0090 | Patient Refunds | (64,155.00) | | 0.00 | (64,155.00) |
| 09.2100.0095 | Property Tax Payable | 6,798.00 | | 0.00 | 6,798.00 |
| 09,2300.0001 | Annuities Withheld | 401.00 | | 0.00 | 401.00 |
| 09.2300.0003 | I.R.S. Levy Withheld | (22.00) | | 0.00 | (22.00) |
| 09.2300.0007 | Due To AFLAC | 364.00 | | 0,00 | 364,00 |
| 09,2300,0009 | Met Pay Deduction | (117.00) | | 0.00 | (117.00) |
| 09,2300.0010 | Auxiliary Gold Sale NEHRC Club Ded | 53,00 | | 0.00 | 53.00 |
| 09.2300.0013 09.2300.0022 | Health Savings | 200.00 | | 0,00 | 200.00 |
| 09,2400.0030 | Accrued Expenses | (354,596.00) | | 0.00 | (354,596.00) |
| 09.2400.0050 | Self-Insurance Claim | (52,544.00) | | 0.00 | (52,544.00) |
| 09.2400.0052 | Self-Workers Comp | (729,345.00) | | 0.00 | (729,345.00) |
| 09.2700.0008 | Accrued 403 Match | (38,098,00) | | 0.00 | (38,098.00) |
| Subtotal [A12] O | ther Current Liabilities | (1,396,112.00) | | 0.00 | (1,396,112.00) |
| Gubtotut [-112] o | | | | | |
| Subgroup : [B2] | Mortgages Payable | | | | |
| 09.2800.0040 | Bond-Contra Prin | 193,570,00 | | 0.00 | 193,570.00 |
| 09.2800.0080 | Bond Payable Series | (2,685,510.00) | | 0.00 | (2,685,510.00) |
| Subtotal [B2] Mo | rtgages Payable | (2,491,940.00) | | 0.00 | (2,491,940.00) |
| | | | | | |
| Subgroup : [B3] | Loans from Owners or Related Parties | | | 0.00 | (0.004.000.00) |
| 09.2110.0020 | Due To/From BHI | (2,204,009.00) | | 0,00 | (2,204,009.00) (2,204,009.00) |
| Subtotal [B3] Lo | ans from Owners or Related Parties | (2,204,009.00) | _ | 0.00 | (2,204,009.00) |
| | | (7.544.000.00) | _ | 0.00 | (7,544,808.00) |
| Total [33-34] Lia | billtles | (7,544,808.00) | _ | 0,00 | (7,544,608,00) |
| | | | • | | |
| Group ; [35] | Equity | | | | |
| Subgroup : [B5] | Cumulated Earnings | **** | | 0.00 | ODD EEG OA |
| 09.2900,0013 | Unrestricted Fund | 388,559.00 | | 0.00 | 388,559.00 (26,039.00) |
| 09,2910,0050 | Tmp Rest Fund | (26,039.00) | | 0.00 | |
| 09.7777.7777 | Closing Clearing | (309,507.00) | | 0.00 | (309,507.00) 53,013.00 |
| Subtotal [B5] Cu | mulated Earnings | 63,013.00 | - | 0.00 | 93,013.00 |
| | • | E2 042 DA | _ | 0.00 | 53,013.00 |
| Total [35] Equity | • | 53,013.00 | _ | 0.00 | 00,010.00 |
| | | | | | |
| | | A AA | | 0,00 | 0,00 |
| | Sum of Account Groups | 0.00 | | 0,00 | 0,00 |
| , | | 0.00 | | 0.00 | 0.00 |
| | Net (Income) Loss | 0.00 | | 0,00 | V, V V |
| | | | | | |

Client:

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor

9/30/2015

Engagement: Period Ending: Trial Balance:

Workpaper:

A.01 - TB-CCNH H.02 - Reclassifying Journal Entries Report

| Credit |
|-------------------------|
| |
| |
| |
| |
| 650,00 650.00 |
| 0,00 |
| |
| 1 007 00 |
| 1,007.00 3,540.00 |
| 4,547.00 |
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| |
| 23,013.00 |
| 23,013.00 |
| |
| |
| 0.744.00 |
| 2,714.00 2,714.00 |
| |
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| |
| 5,919.00 |
| 5,919.00 |
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| |
| 13,901.00 |
| 13,901.00 |
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| • |
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| |
| |
| 42,522.00 |
| 42,522.00 |
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Client:

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicald - Bristol Health Care, Inc. d/b/a Ingraham Manor

Engagement: Period Ending: Trial Balance:

9/30/2015

Workpaper:

A.01 - TB-CCNH H.02 - Reclassifying Journal Entries Report

| Account | Description | W/P Ref | Debit | Credit |
|--|---|----------------|---------------------|---------------------------|
| Marcum 110 | Employee Party | | 236.00 | |
| Marcum 111 | Gift Cards for Nurses' Week (Allowable) | | 230.00 | |
| 09.6643.2221 | Employee Benefits EE Satisfaction | | 40.447.00 | 10,415.00 |
| Total | | | 10,415.00 | 10,415.00 |
| Reclassifying Jour To reclass salaries a | rnal Entries JE # 9 | 1.01 | | |
| TO reciass salaries | appropriately | | | |
| 09.6680.1050 | Food & Nutrition Supervisors/Coord | | 4,656.00 | |
| 09.6680.1600 | Food & Nutrition Service Workers | | 18,986.00 721.00 | |
| 09.6690.1050 | Environmental Serv Supervisors/Coord | | 37,367.00 | |
| 09,6690.1600 | Environmental Serv Service Workers DON/ADON Salaries | | 68,812.00 | |
| Marcum 112 Marcum 113 | RN - Direct Care Salaries | | 1,013,866.00 | |
| Marcum 114 | RN - Administrative Salaries | | 380,551.00 | |
| Marcum 115 | LPN - Direct Care Salaries | | 762,641.00 | |
| Marcum 116 | Aides and Attendants Salaries | | 2,267,701.00 | |
| Marcum 117 | Administrator - Salary | | 116,326.00 | |
| Marcum 119 | Marketing & Public Relations Mgr Salaries | · | 2,605,00 | |
| Marcum 120 | Mgr Community Relations Salaries | | 42,563.00 | |
| 09,6022,1000 | Nrsg Pool & Serv VP's/Directors/Mgrs | | | 183,041.00 |
| 09,6022,1050 | Nrsg Pool & Serv Supervisors/Coord | | | 579,759.00 |
| 09.6022.1200 | Nrsg Pool & Serv RN'S/LPN'S | | | 1,248,672.00 |
| 09.6022.1450 | Nrsg Pool & Serv PCA's/HHA'S/Aides | | | 2,023,345.00 49,344.00 |
| 09.6022,1500 | Nrsg Pool & Serv Clerical | | | 29,562.00 |
| 09.6022.1900 | Nrsg Pool & Serv DLD/WCLD | | | 379,848.00 |
| 09,6022,1992 | Nrsg Pool & Serv PTO Expense Accrual Administration Management Fees | | | 116,326.00 |
| 09.6600,3550 09.6680.1992 | Food & Nutrition PTO Expense Accrual | | | 23,642.00 |
| 09.6690,1550 | Environmental Serv Trades Workers | | | 10,007.00 |
| 09,6690,1992 | Environmental Serv PTO Expense Accrual | | | 28,081.00 |
| 09.6766.1250 | Social Services Social Workers | | | 41,499.00 |
| 09,6766,1992 | Social Services PTO Expense Accrual | | | 3,669.00 |
| Total | | | 4,716,795.00 | 4,716,795.00 |
| Reclassifying Jour | rnal Entries JE# 10 | M.01 | | |
| | A, Canil to page 13 of the cost report | | | |
| Marcum 118 | RN Admin - Maureen A. Canil | | 25,191.00 | |
| 09.6600.3350 | Administration Consulting Fees | | | 25,108.00 |
| 09,6600,7305 | Administration Misc Expense | | | 83.00 |
| Total | · | | 25,191.00 | 25,191.00 |
| Reclassifying Jour | rnal Entries JE# 11 | M.01 | | |
| To reclass items un | nder travel expenses that are actually maintenance expenses | | | |
| 09.6692.7215 | Operation Of Plant Equipmt-Rep & Maint | | 1,842.00 | |
| 09,6692,7282 | Operation Of Plant Maint supplies | | 149.00 | |
| 09.6692.7600 | Operation Of Plant Travel | | | 1,991.00 |
| Total | | | 1,991.00 | 1,991.00 |
| Reclassifving Jour | rnal Entries JE # 12 | M.01 | | |
| To reclass revenue | | | | |
| 09.4000.5998 | Other Op Revenue-Adm Misc Non-Oper Rev | | 2,798.00 | |
| Marcum 121 | Evercare R&B | | | 2,340.00 |
| Marcum 122 | Medicaid Settlement | | A HOO OO | 458.00 |
| Total | | | 2,798.00 | 2,798.00 |
| | enal Entring IE # 43 | D.01 - Pg. 160 | | |
| Reclassifving Jour | ma chiles at # 13 | | | |
| | er maintenance fees to page 16 | • | | |
| Reclassifying Jour To reclass compute Marcum 123 | | • | 20,190.00 | |

Client:

Engagement: Period Ending:

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor

Trial Balance: Workpaper:

9/30/2015
A.01 - TB-CCNH
H.02 - Reclassifying Journal Entries Report

| Account | Description | W/P Ref | Debit | Credit |
|---------|-------------|---------|-----------|-----------|
| Total | | | 20,190.00 | 20,190.00 |



Workpaper Index: Prepared By:

Reviewed By:

1/26/2016

Workpaper Date: Run Date:

1/26/2016

Provider Name:

Bristol Health Care, Inc. d/b/a lngraham Manor

Provider Number: Period Ended:

20561

9/30/15

VEHICLE COMPLIANCE CHECKLIST

Name of Workpaper: VHCL CKLST

PURPOSE:

To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

| | | Yes | No | Support Filed at? | Finding Issued? |
|---|--|-----|------|-------------------|-----------------|
| 1 | Are all vehicles registered and insured in the facility's name? Request insurance cards and current vehicle registration. | | | | |
| 2 | Are all purchase and lease agreements made in the facility's name? | | | | |
| 3 | Were mileage logs obtained for facility vehicles claimed for reimbursement | | | | |
| 4 | Were the number of vehicles allowed for reimbursement determined? | | ." ' | | |
| 5 | Was personal use of the facility vehicles determined? | | | | |
| 6 | Has the maximum cost allowed for depreciation purposes or the maximum allowablemonthly lease expense been determined? | | | | |
| 7 | Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified? | | | | |
| 8 | Were all motor vehicle additions physically inspected? | | | | |

Conclusion: