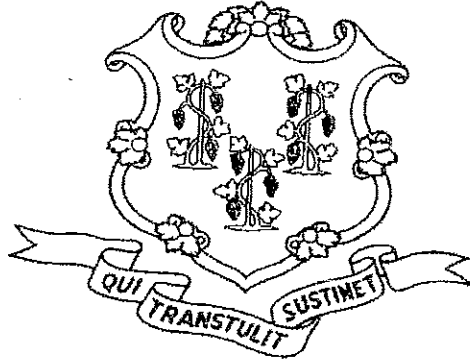
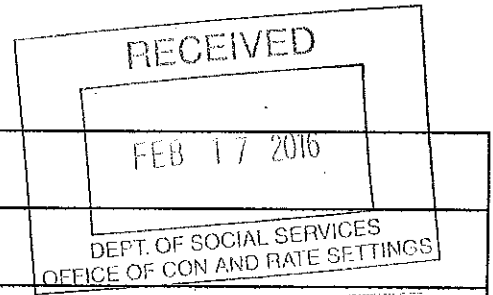


# State of Connecticut



15-51

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



Name of Facility (as licensed) Bristol Healthcare, Inc. d/b/a Ingraham Manor	
Address (No. & Street, City, State, Zip Code) 400 North Main Street, Bristol, CT 06010	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2056-C	RHNS	(Specify)	Medicare Provider 07-5329
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Medicaid Provider Numbers:	CCNH 20561	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

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

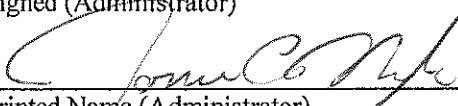

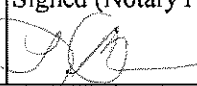
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bristol Healthcare, Inc. d/b/a Ingraham Manor [facility name], for the cost report period beginning October 1, 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 2/8/16	Signed (Owner)		Date
Printed Name (Administrator) Jonathan Neagle			Printed Name (Owner)		
Subscribed and Sworn to before me: 	State of CT	Date 2/8/16	Signed (Notary Public) 	Comm. Expires 4/30/2016	
Address of Notary Public Bristol Hospital, Inc., Bristol, CT 06010					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 400 North Main Street, Bristol, CT 06010				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/24/2015	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-585-3400		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Bristol Healthcare, Inc. d/b/a Ingraham Manor		Address (No. & Street, City, State, Zip) 400 North Main Street, Bristol, CT 06010		
License Numbers:	CCNH 2056-C	RHNS	(Specify)	Medicare Provider No. 07-5329
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
<b>Administrator</b>				
Name of Administrator Jonathan Neagle		Nursing Home Administrator's License No.:	000747	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



## General Information and Questionnaire

### Corporate Owners

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Bristol Healthcare, Inc. d/b/a Ingraham Manor	400 North Main Street, Bristol, CT 06010	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See Complete Listing Attached				
Names of Stockholders Owning at Least 10% of Shares				

**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

### General Information and Questionnaire Individual Proprietorship

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C	Report for Year Ended 9/30/2015	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire  
 Related Parties\***

Name of Facility	License No.	Report for Year Ended	Page	of		
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2015	4	37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Pg. 16 / Line m12	258,889	258,889
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Pg. 27 / Line 14c3	18,700	18,700
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Pg. 15 / Line 1a9	56,427	56,427
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Passthrough from Emp		
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Pg. 16 / Line m11	13,150	13,150
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	Pg. 13 / Var. Lines		
TLC	114 Woodland Street, Hartford, CT 06105	<input checked="" type="radio"/>	<input type="radio"/>	Pg. 19 / Line 3b	82,979	82,979
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input checked="" type="radio"/>	<input type="radio"/>	Pg. 15 / Line 1a7	125,244	125,244
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input checked="" type="radio"/>	<input type="radio"/>	Pg. 27 / Line 14a	54,262	54,262

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C	Report for Year Ended 9/30/2015		Date of Lease**	Term of Lease	Annual Amount of Lease	Page of 6   37
		Description of Items Leased	Annual Amount of Lease				
Name and Address of Lessor Ryan Business Systems, 455 Governor's Highway, South Windsor, CT 06074	Related * to Owners, Operators, Officers						
	Yes	No					
		<input type="radio"/>	<input checked="" type="radio"/>	08/01/09	On-going	4,547	4,547
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
						<b>Total ***</b>	4,547

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

\* 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 6c.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Bristol Healthcare, Inc. d/b/a Ingra	License No. 2056-C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
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, Wethersfield, CT 06109		
3	Crowe Horwath LLP	PO Box 71570, Chicago, IL 60694-1570		
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Reimbursement Advisory Consulting		\$	25,338
2	Medicaid and Medicare cost report preparation and consultation		\$	22,088
3	Annual audit, facility audit		\$	32,700
4			\$	
			Charge for Services Provided	
			\$ 80,126	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Margaret Hayes	860-357-0657		
2	Treasurer State of CT	860-584-6230		
3	State Marshal Arthur B Cyr	860-261-4874		
4				
5				
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	106 North Street, Bristol, CT 06011-1197			
2	111 North Main Street #23, Bristol, CT 06010			
3	201 West Street, Bristol, CT 06010			
4				
5				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Collections (Disallowed on Pg. 28)		\$	1,361
2	Probate Court (Disallowed on Pg. 28)		\$	450
3	State Marshal fee for serving conservator application (Disallowed on Pg. 28)		\$	180
4			\$	
5			\$	
			Charge for Services Provided	
			\$ 1,991	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

**Schedule of Resident Statistics**

Name of Facility	License No.	Report for Year Ended				Page	of		
		9/30/2015						8	37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30					
Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total (Specify)		
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	128	128			128	128			
B. On last day of THIS report period	128	128			128	128			
2. Number of Residents									
A. As of midnight of PREVIOUS report period	106	106			106	115			
B. As of midnight of THIS report period	117	117			115	117			
3. Total Number of Days Care Provided During Period									
A. Medicare	5,363	5,363			4,200	4,200		1,163	
B. Medicaid (Conn.)	30,113	30,113			22,408	22,408		7,705	
C. Medicaid (other states)									
D. Private Pay	2,526	2,526			1,677	1,677		849	
E. State SSI for RCH									
F. Other (Specify) Managed Care / Hospice	4,421	4,421			3,257	3,257		1,164	
G. Total Care Days During Period (3A thru F)	42,423	42,423			31,542	31,542		10,881	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days	23	23			23	23			
5. Total Resident Days (3G + 4A + 4B)	42,446	42,446			31,565	31,565		10,881	

### Schedule of Resident Statistics (Cont'd)

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Mano			License No. 2056-C			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	13		84			20							
Per Diem Rate													
a. One bed rm.	Various		233.48			433.00							
b. Two bed rms.	Various		233.48			419.00							
c. Three or more bed rms.						415.00							
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								3,634	3,634				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,011	1,011				
2. Restorative Treatments													
C. Other								21,036	21,036				
D. <b>Total Physical Therapy Treatments</b>								25,681	25,681				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								311	311				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								201	201				
2. Restorative Treatments													
C. Other								1,769	1,769				
D. <b>Total Speech Therapy Treatments</b>								2,281	2,281				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								3,412	3,412				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,178	1,178				
2. Restorative Treatments													
C. Other								22,645	22,645				
D. <b>Total Occupational Therapy Treatments</b>								27,235	27,235				



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 compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	116,326	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	202,113	11,302				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	48,699	2,080				
c. Dietary Workers	335,392	30,999				
6. Housekeeping Service						
a. Head Housekeeper	47,040	1,540				
b. Other Housekeeping Workers	261,490	19,650				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	36,648	2,495				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	55,553	4,151				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	68,812	1,492				
b. RN						
1. Direct Care	1,013,866	29,949				
2. Administrative**	380,551	12,052				
c. LPN						
1. Direct Care	762,641	26,856				
2. Administrative**						
d. Aides and Attendants	2,267,701	139,289				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	89,051	5,238				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	107,191	4,153				
n. Marketing	45,168	1,608				
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,838,242	294,934				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.  
 \*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.  
 \*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Nursing Consultant	\$ 768	N/A				
<b>Total</b>	\$ 768	-	\$ -	-	\$ -	-

**Schedule A1 - Salary Information for Operators/Owners; Administrators,  
 Assistant Administrators and Other Related Parties\***

Name of Facility		License No.		Report for Year Ended		Page	of		
Bristol Healthcare, Inc. d/b/a Ingraham Manor		2056-C		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>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).</b>									

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

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

**Schedule A1 - Salary Information for Operators/Owners; Administrators,  
 Assistant Administrators and Other Related Parties\***

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Bristol Healthcare, Inc. d/b/a Inghram Manor		2056-C		9/30/2015		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Jonathan Neagle	116,326			Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2015	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	13,901	Fee Svc				
3. Pharmacist	21,784	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	467,712	6,420				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	18,000	182				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	80,004	570				
b. Other						
10. Occupational Therapist						
a. Resident Care	456,909	6,809				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	25,191	140				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	768					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,084,269</b>	<b>14,121</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor		License No. 2056-C	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
HealthDrive Dental Group, 888 Worcester Street, Suite 130, Wellesley, MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MedStat Pharmacy, 41 Northwest Drive, Plainville, CT 06062	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Alliance Rehab Services, 28100 Torch Parkway Suite 600, Warrenville, IL 60555	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Doris Alher, MD - Bristol Hospital	Medical Staff Meetings	<input checked="" type="radio"/>	<input type="radio"/>	Bristol Hospital	
Dr. Jack Adler, MD - Bristol Hospital	Medical Staff Meetings	<input checked="" type="radio"/>	<input type="radio"/>	Bristol Hospital	
Dr. Surendran Varma, MD - Bristol Hospital	Assistant Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	Bristol Hospital	
Marguerita Reyes - Bristol Hospital	Medical Staff	<input checked="" type="radio"/>	<input type="radio"/>	Bristol Hospital	
Maureen Canil, Stamford, CT	RN Admin - Operations Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
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		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2015		15	37
Item	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) (not-owners and not-operators)	\$ 163,466	163,466			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 81,250	81,250			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 404,898	404,898			
d. Accounting and Auditing	\$ 80,126	80,126			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 1,991	1,991			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 17,507	17,507			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 45,788	45,788			
2. Cellular Phones	\$ 966	966			
i. Appraisal ( <i>Specify purpose and        attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$				
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 785,448	785,448			
<b>Subtotal</b>	\$ 2,927,808	2,927,808			

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

(Carry Subtotals forward to next page)

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

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

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		
<b>Total</b>	<b>\$ 81,250</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	2,927,808	2,927,808		
<b>i. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
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 and Conventions	\$ 2,175	2,175		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 4,011	4,011		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 652	652		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 3,787	3,787		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 11,603	11,603		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 56,802	56,802		
12. Administrative Management Services**	\$ 258,889	258,889		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 24,760	24,760		
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 3,293,677</b>	<b>3,293,677</b>		

\* Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising Expense	\$ 344		
Promotional Expense	\$ 308		
<b>Total Other Advertising</b>	<b>\$ 652</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
Leading Age Member Dues	\$ 11,527		
ICNC Dues	\$ 76		
<b>Total Dues</b>	<b>\$ 11,603</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

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

**Schedule C-1 - Management Services\***

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham M	License No. 2056-C	Report for Year Ended 9/30/2015	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Bristol Hospital, Inc., 41 Brewster Road, Bristol, CT 06010	258,889	Parent company chargebacks for administrative costs	Pg. 16 / Line m12

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

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

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

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended	Page of	
Bristol Healthcare, Inc. d/b/a Ingraham Manor		2056-C	9/30/2015	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	47,192	47,192	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	82,979	82,979	
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	1,917	1,917	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	132,088	132,088	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor		2056-C	9/30/2015		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	40,443	40,443			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel					
	Amt. \$					
c. Management Services*	\$					
d. Other ( <i>Specify</i> )	\$					
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	<b>40,443</b>	<b>40,443</b>			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from MedStat Pharmacy	\$	437,453	437,453			
b. Medicine Cabinet Drugs	\$	35,628	35,628			
c. Medical and Therapeutic Supplies	\$					
d. Ambulance/Limousine***	\$	833	833			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	25,601	25,601			
f. X-rays and Related Radiological Procedures***	\$	22,894	22,894			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$					
h. Laboratory***	\$	45,892	45,892			
i. Recreation	\$	29,480	29,480			
j. Other ( <i>Specify</i> )**** See Attached Schedule	\$	225,289	225,289			
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>823,070</b>	<b>823,070</b>			

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
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		
Nrsg Pool & Serv Nursing-Supplies	\$ 144,610		
Nrsg Pool & Serv Nutritional Supp	\$ 11,590		
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		
<b>Total Other Resident Care</b>	<b>\$ 225,289</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor		License No. 2056-C	Report for Year Ended 9/30/2015	Page of 21   37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
CWPM	PO Box 415 Plainville, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	16,353			22	6f
Martin Laviero	PO Box 1659 Bristol, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	18,753			22	6f
Otis Elevator	PO Box 13898, Newark, NJ	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Service	10,360			22	6a/f
American Healthtech	PO Box 936171, Atlanta, GA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Fee	20,190			16	m11
TLC	114 Woodland Street, Hartford, CT	<input checked="" type="radio"/>	<input type="radio"/>	Collaborative	Laundry Service	82,979			19	3b
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	<input checked="" type="radio"/>	<input type="radio"/>	Affiliate	Intercompany payroll processing fees	13,150			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).



### C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property

Name of Facility	License No.	Report for Year Ended			Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 33,448	33,448				
b. Heat	\$ 33,433	33,433				
c. Light & Power	\$ 132,695	132,695				
d. Water	\$ 38,362	38,362				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 4,547	4,547				
f. Other ( <i>itemize</i> )	\$ 191,140	191,140				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 433,625</b>	<b>433,625</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 1,758	1,758				
b. Building & Building Improvements	\$ 359,071	359,071				
c. Non-Movable Equipment	\$ 3,293	3,293				
d. Movable Equipment	\$ 46,294	46,294				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 410,416</b>	<b>410,416</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 25,693	25,693				
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 25,693</b>	<b>25,693</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 248,584	248,584				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 12,877	12,877				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 697,570</b>	<b>697,570</b>				

\* 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)
	-		
Operation Of Plant Landscaping	\$ 6,641		
Operation Of Plant Snow Removal	\$ 18,753		
Operation Of Plant Maint/Serv Contracts	\$ 18,727		
Operation Of Plant Maint supplies	\$ 16,665		
Operation Of Plant Equip Not Capitalizd	\$ 11,076		
Operation Of Plant Other Expense	\$ 7,866		
Operation Of Plant Rental Of Equipment	\$ 58,829		
Operation Of Plant Fuel Oil	\$ 842		
Operation Of Plant Trash/Recycling Exp	\$ 17,581		
Operation Of Plant Sewage	\$ 34,160		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 191,140</b>	<b>\$ -</b>	<b>\$ -</b>

### Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
Bristol Healthcare, Inc. d/b/a Inghram Manor		2056-C		9/30/2015				23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
								Yes	No
								Month	Year
<b>A. Land Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
<b>E. Total Depreciation</b>									
								1,758	
								356,396	
								2,675	
								359,071	
								2,324	
								969	
								3,293	
								38,305	
								7,989	
								46,294	
								410,416	

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

## Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

## Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
4/1/2014	Hydrotherm Hot Water Heater	\$ 14,500	10	\$ 2,175
5/1/2015	Fire Door Elevators	\$ 9,340	15	\$ 259
3/1/2015	Generator Repair	\$ 2,410	5	\$ 241
<b>Total additions for Building Improvements</b>		\$ 26,250		\$ 2,675 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

## Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
5/1/2014	Blanket Warming Cabinet	\$ 4,412	10	\$ 625
11/1/2014	Ice Machine	\$ 3,754	10	\$ 344
<b>Total additions for Non-Movable Equipment</b>		\$ 8,166		\$ 969 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
7/1/2015	TV's (128) TVR Commun	\$ 103,983	7	\$ 3,714
5/1/2015	Mattresses (74) McKesson	\$ 16,186	15	\$ 450
4/1/2015	Window Covering Replacement	\$ 39,475	15	\$ 1,316
6/1/2015	Upgrade Telephone System	\$ 13,522	10	\$ 451
8/1/2014	Display Case Refrigerator	\$ 3,194	5	\$ 745
5/1/2015	Electric Burnisher (2)	\$ 2,120	15	\$ 59
4/1/2014	HP Elite Tablet	\$ 2,508	3	\$ 1,254
<b>Total additions for Movable Equipment</b>		\$ 180,988		\$ 7,989
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

Vendor	Description	Date	Amount	Useful Life	2015 Depreciation	2015 Accum Depr.	NBV
<b>Land Improvements</b>							
Various	Assets prior to 2015	Various	409,631	Various	1,758	396,519	13,112
	<b>Total Assets prior to 2015</b>		<b>409,631</b>		<b>1,758</b>	<b>396,519</b>	<b>13,112</b>
Total Land Improvements			<b>409,631</b>		<b>1,758</b>	<b>396,519</b>	<b>13,112</b>
<b>Building Improvements</b>							
Various	Assets prior to 2015	Various	9,833,582	Various	356,396	8,069,924	1,763,658
	<b>Total Assets prior to 2015</b>		<b>9,833,582</b>		<b>356,396</b>	<b>8,069,924</b>	<b>1,763,658</b>
<b>2015 Additions</b>							
	Hydrotherm Hot Water Heater	4/1/2014	14,500	10	2,175	2,175	12,325
	Fire Door Elevators	5/1/2015	9,340	15	259	259	9,081
	Generator Repair	3/1/2015	2,410	5	241	241	2,169
	<b>Total 2015 Additions</b>		<b>26,250</b>		<b>2,675</b>	<b>2,675</b>	<b>23,575</b>
Total Building Improvements			<b>9,859,832</b>		<b>359,071</b>	<b>8,072,599</b>	<b>1,787,233</b>
<b>Non-Movable Equipment</b>							
Various	Assets prior to 2015	Various	35,936	Various	2,324	8,040	27,896
	<b>Total Assets prior to 2015</b>		<b>35,936</b>		<b>2,324</b>	<b>8,040</b>	<b>27,896</b>
<b>2015 Additions</b>							
	Blanket Warming Cabinet	5/1/2014	4,412	10	625	625	3,787
	Ice Machine	11/1/2014	3,754	10	344	344	3,410
	<b>Total 2015 Additions</b>		<b>8,166</b>		<b>969</b>	<b>969</b>	<b>7,197</b>
Total Non-Movable Equipment			<b>44,102</b>		<b>3,293</b>	<b>9,009</b>	<b>35,093</b>
<b>Movable Equipment</b>							
Various	Assets prior to 2015	Various	1,355,746	Various	38,305	1,243,008	112,738
	<b>Total Assets prior to 2015</b>		<b>1,355,746</b>		<b>38,305</b>	<b>1,243,008</b>	<b>112,738</b>
<b>2015 Additions</b>							
	TV's (128) TVR Commun	7/1/2015	103,983	7	3,714	3,714	100,269
	Mattresses (74) McKesson	5/1/2015	16,186	15	450	450	15,736
	Window Covering Replacement	4/1/2015	39,475	15	1,316	1,316	38,159
	Upgrade Telephone System	6/1/2015	13,522	10	451	451	13,071
	Display Case Refrigerator	8/1/2014	3,194	5	745	745	2,449
	Electric Burnisher (2)	5/1/2015	2,120	15	59	59	2,061
	HP Elite Tablet	4/1/2014	2,508	3	1,254	1,254	1,254
	<b>Total 2015 Additions</b>		<b>180,988</b>		<b>7,989</b>	<b>7,989</b>	<b>172,999</b>
Total Non-Movable Equipment			<b>1,536,734</b>		<b>46,294</b>	<b>1,250,997</b>	<b>285,737</b>
<b>TOTAL ASSETS PER COST REPORT</b>			<b>11,850,299</b>		<b>410,416</b>	<b>9,729,124</b>	<b>2,121,175</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>			<b>11,850,300</b>		<b>410,416</b>	<b>9,728,150</b>	<b>2,122,150</b>
Variance			(1)		-	974	(975)

**Amortization Schedule\***

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Manor	License No. 2056-C		Report for Year Ended 9/30/2015				Page 24	of 37
	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year
	Month	Year						
<b>A. Organization Expense</b>								
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1.	1	2002	20	473,226	319,813		25,693	
2.								
3.								
B-4. Subtotal								25,693
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
<b>D. Total Amortization</b>								25,693

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham	License No. 2056-C	Report for Year Ended 9/30/2015	Page 25	of 37
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**11. Property Questionnaire**

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*

Yes

No

If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased	02/01/88				
2. Date Structure Completed	12/01/89				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	12/08/89				
5. Total Licensed Bed Capacity	128				
6. Square Footage					
7. Acquisition Cost					
a. Land	343,035				
b. Building	9,229,206				

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	CHEFA			
b. Date Mortgage Obtained	01/01/02			
c. Interest Rate for the Cost Year	5.50%			
d. Term of Mortgage (number of years)	30			
e. Amount of Principal Borrowed	8,850,000			
f. Principal balance outstanding as of 9/30/2015	3,273,845			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

**Part C - Arms-Length Leases for Real Property Improvements Only**

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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



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

Name of Facility		License No.	Report for Year Ended		Page	of
Bristol Healthcare, Inc. d/b/a Ingraham		2056-C	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense			239,514	239,514		
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$ 239,514	239,514		

*(Carry Subtotals forward to next page)*

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2015	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	239,514	239,514		
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify)	\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	239,514	239,514	
14. Insurance				
a. Insurance on Property (buildings only)	\$	54,262	54,262	
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)	\$			
1. Umbrella (Blanket Coverage)	\$			
2. Fire and Extended Coverage	\$			
3. Other (Specify)	\$	18,700	18,700	
Malpractice Insurance				
14d. Total Insurance Expenditures (14a + b + c)	\$	72,962	72,962	
15. Total All Expenditures (A-13 thru C-14)	\$	12,988,607	12,988,607	

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Bristol Healthcare, Inc. d/b/a Ingraham Manor			2056-C	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 45,168	45,168		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 456,909	456,909		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 404,898	404,898		
10.	15	1e	Accounting & Legal	\$ 1,991	1,991		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
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 conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 652	652		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,267	13,267		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 925,447	925,447		

(Carry Subtotal forward to next page)

\* 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		
<b>Total Other Salaries Adjustment</b>			\$ 45,168	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Employee Benefits - Employee Shirts	\$ 411		
15	1a9	Employee Benefits - Employee Contest Prize	\$ 56		
15	1a9	Employee Benefits - Employee Lunch	\$ 201		
15	1a9	Employee Benefits - Employee Dept Head Meeting/Bingo	\$ 218		
15	1a9	Employee Benefits - Misc. Expense	\$ 79		
15	Var	Marketing Benefits Disallowance (See Attached)	\$ 12,302		
<b>Total Other A&amp;G Adjustments</b>			\$ 13,267	\$ -	\$ -

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

**Marketing**

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

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Bristol Healthcare, Inc. d/b/a Ingraham Manor			2056-C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 925,447	925,447		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 437,453	437,453		
28.	20	5d	Ambulance/Limousine	\$ 833	833		
29.	20	5f	X-rays, etc	\$ 22,894	22,894		
30.	20	5h	Laboratory	\$ 45,892	45,892		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 25,601	25,601		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 80,995	80,995		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 4,654	4,654		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,543,769	1,543,769		

\*\*\* 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	5i	Cable TV (See Attachment)	\$ 12,656		
20	5j	Nrsg Pool & Serv Med A Md Off vst-IM	\$ 1,382		
20	5j	Nrsg Pool & Serv MSS-Non Charge	\$ 15		
20	5j	Nrsg Pool & Serv MSS-Bed Rental	\$ 250		
20	5j	Nrsg Pool & Serv Special Matt Rent IM	\$ 14,707		
20	5j	Nrsg Pool & Serv Wound Vacuum Supply	\$ 2,089		
20	5j	Nrsg Pool & Serv Wound Vaccum Rental	\$ 3,223		
20	5j	Nrsg Pool & Serv MSS-IV Sets	\$ 7,326		
20	5j	Nrsg Pool & Serv MSS-IV Solutions	\$ 32,439		
20	5j	Nrsg Pool & Serv Tube feeding	\$ 4,709		
20	5j	Physical Therapy Occup thpy supplies	\$ 1,981		
20	5j	Eye Exam (Patient Specific)	\$ 218		
<b>Total Other Ancillary Costs</b>			<b>\$ 80,995</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records	\$ 92		
30	IV 8	Counseling Center Food Revenue	\$ 2,713		
30	IV 8	Meals Counseling Center	\$ 1,436		
30	IV 8	Medical Records	\$ 203		
30	IV 8	Reachers for Therapy	\$ 135		
30	IV 8	Coventry Settlement	\$ 50		
30	IV 8	PP Med Supplies	\$ 10		
30	IV 8	Sock Aid for Therapy	\$ 15		
<b>Total Other Adjustments</b>			\$ 4,654	\$ -	\$ -

Schedule of Unallowable Building Interest

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



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

**Pg. 29b**

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

**F. Statement of Revenue**

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham N 2056-C		License No. 2056-C		Report for Year Ended 9/30/2015		Page 30	of 37
Item				Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
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		
<b>II. Other Resident Revenue</b>							
1.	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)		
2.	a.	Medical Supplies - Medicare	\$				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	494,590	494,590		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	397,124	397,124		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	89,611	89,611		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	92,229	92,229		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	449,274	449,274		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	436,414	436,414		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (Specify) - Medicare	\$	(1,082,187)	(1,082,187)		
	b.	Other (Specify) - Non-Medicare	\$	(579,811)	(579,811)		
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>				\$	12,669,272	12,669,272	
<b>IV. Other Revenue*</b>							
1.	Meals sold to guests, employees & others			\$	6,618	6,618	
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$	(5,989)	(5,989)	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$	9,199	9,199	
<b>V. Total Other Revenue (1 thru 8)</b>				\$	9,828	9,828	
<b>VI. Total All Revenue (III + V)</b>				\$	12,679,100	12,679,100	

\* 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.

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Diagnostic X-Ray REV IP MCR	\$ 16,275		
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)		
30 II 6a	Allow. Ancillary Medicare Part B	\$ (11,078)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,082,187)</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Diagnostic X-Ray REV IP MCR MGD	\$ 655		
30 II 6b	Diagnostic X-Ray REV IP Commercial	\$ 5,129		
30 II 6b	Laboratory REV IP MCR MGD	\$ 1,595		
30 II 6b	Laboratory REV IP Commercial	\$ 11,351		
30 II 6b	Respiratory Care REV IP MCR MGD	\$ 2,050		
30 II 6b	Respiratory Care REV IP Commercial	\$ 8,609		
30 II 6b	Allow. Ancillary IP Medicare Mgd	\$ (168,682)		
30 II 6b	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 II 6b	Oxygen allowance IP Cont Adj-Commerci	\$ (8,609)		
<b>Total Other Resident Revenue</b>		<b>\$ (579,811)</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income - Investment	1,015,220	\$ 12,886		
30 IV 5	Interest Income - Investment Unrealized Gain/Loss	1,015,220	\$ (18,875)		
<b>Total Interest Income</b>			<b>\$ (5,989)</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Medical Records	\$ 92		
30 IV 8	Counseling Center Food Revenue	\$ 2,713		
30 IV 8	Meals Counseling Center	\$ 1,436		
30 IV 8	Medical Records	\$ 203		
30 IV 8	Reachers for Therapy	\$ 135		
30 IV 8	Dividend Chk/Savings - United Healthcare	\$ 4,545		
30 IV 8	Coventry Settlement	\$ 50		
30 IV 8	PP Med Supplies	\$ 10		
30 IV 8	Sock Aid for Therapy	\$ 15		
<b>Total Other Revenue</b>		<b>\$ 9,199</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	1,837,220
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,601,806
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	9,027
4. Inventories			\$	31,246
5. Prepaid Expenses			\$	2,890
a. Prepaid Expense	2,890			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	47,607
Security Deposits	14,015			
Cash - Patient Trust	21,336			
Workers Comp Fund	12,256			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	3,529,796
<b>B. Fixed Assets</b>				
1. Land			\$	343,035
2. Land Improvements	*Historical Cost	409,631	\$	13,112
	Accum. Depreciation	396,519		
	Net			
3. Buildings	*Historical Cost	9,859,832	\$	1,787,233
	Accum. Depreciation	8,072,599		
	Net			
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			
	Net			
5. Non-Movable Equipment	*Historical Cost	44,102	\$	35,093
	Accum. Depreciation	9,009		
	Net			
6. Movable Equipment	*Historical Cost	1,536,734	\$	285,737
	Accum. Depreciation	1,250,997		
	Net			
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			
	Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	19,301
CIP & Assets not placed into service	18,326			
Rounding	975			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	2,483,511

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

*(Carry Total forward to next page)*

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham N		2056-C	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	6,013,307
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
3. Buildings					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
4. Non-Movable Equipment					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
5. Movable Equipment					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
6. Motor Vehicles					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense		*Historical Cost	473,226		\$
		Accum. Depreciation	345,506	Net	\$ 127,720
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (itemize)					
Investments in BHHC			1,015,221		\$
Investments in BHDF			26,040		\$
6. Loans to Owners or Related Parties (itemize)					
Name and Address		Amount	Loan Date		\$
					\$
7. Other Assets (itemize)					
_____					
_____					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
				\$	1,168,981
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
				\$	7,182,288

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of	
Bristol Healthcare, Inc. d/b/a Ingraham Manor		2056-C	9/30/2015	33	37	
Account				Amount		
<b>Liabilities</b>						
A.	Current Liabilities					
	1. Trade Accounts Payable				\$	337,120
	2. Notes Payable ( <i>itemize</i> )				\$	
	_____					
	_____					
	_____					
	3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
	Name of Lender	Purpose	Amount	Date Due		
	4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	525,307
	5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
	6. Accrued Payroll Taxes Payable				\$	1,985
	7. Medicare Final Settlement Payable				\$	
	8. Medicare Current Financing Payable				\$	
	9. Mortgage Payable ( <i>Current Portion</i> )				\$	588,335
	10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
	11. Accrued Income Taxes*				\$	
	12. Other Current Liabilities ( <i>itemize</i> )				\$	1,396,112
	A/R Credit Balances / Security Depo	149,139	Self-Insurance Claim / Se	781,889		
	Patient Trust Pay / Patient Refunds	15,937	Health Savings / NEHRC	(253)		
	Annuities Withheld / IRS Levy Withl	(7,199)	Unclaimed Checks / Due	(3)		
	Property Tax Payable / Accrued Exp	456,849	Met Pay Deduction / Au	(247)		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>					\$	<b>2,848,859</b>

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

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham Man		License No. 2056-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,848,859	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 2,491,940	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 2,204,009	
Name and Address of Lender	Amount	Loan Date			
BHI	2,204,009				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
_____					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 4,695,949	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 7,544,808	

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

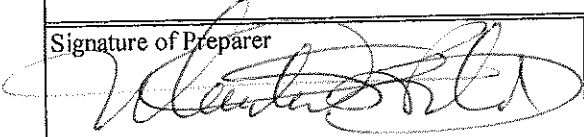
Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2015	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
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			\$	(309,507)
				10/1/2014 thru 9/30/2015
7. Total Net Worth			\$	(362,520)
<b>C. Total Reserves and Net Worth</b>			\$	(362,520)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	7,182,288



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham M	2056-C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(53,014)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	12,679,100
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	12,988,607
D. Net Income or Deficit			\$	(309,507)
E. Balance			\$	(362,521)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
Rounding Variance				1
F-3. Total Additions			\$	1
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(362,520)
				09/30/15

### I. Preparer's/Reviewer's Certification

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham		License No. 2056-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 2/2/16		
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

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

Facility Name Bristol Health Care, Inc. d/b/a Ingraham Manor

Complete the following check list. Provide an explanation for any "No" answers. Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

6. During cost year 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?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**  
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		1,835,591.00			1,835,591.00
09.1100.0010	Cash-Operating Acct	943.00			943.00
09.1100.0013	Rstd Cash-Collat A/C	14,015.00			14,015.00
09.1100.0020	Security Deposits	21,336.00			21,336.00
09.1100.0040	Cash - Patient Trust	250.00			250.00
09.1100.0050	Petty Cash	436.00			436.00
09.1100.0058	Petty cash-Rec	12,256.00			12,256.00
09.1100.0060	Workers Comp Fund	1,015,221.00			1,015,221.00
09.1110.1000	Investments	1,923,454.00			1,923,454.00
09.1120.0001	A/R-Room and Board	135,125.00			135,125.00
09.1120.0003	A/R Credit Balances	38,575.00			38,575.00
09.1120.0014	A/R-Ancillary	(557,291.00)			(557,291.00)
09.1121.0001	A/R Resv uncollect	9,027.00			9,027.00
09.1200.0014	A/R - Special Events	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	78,849.00			78,849.00
09.1720.0008	Bond-Underwrtrs Disc	92,505.00			92,505.00
09.1720.0009	Bond Issue Costs	(68,753.00)			(68,753.00)
09.1720.0010	Accum Amort-Issuance	(179,391.00)			(179,391.00)
09.1720.0011	Accum Amort-Bond COI	(38,758.00)			(38,758.00)
09.1720.0012	AccumAmort-Unamr Dis	(58,604.00)			(58,604.00)
09.1720.0013	AccumAmort-Under Dis	343,035.00			343,035.00
09.1810.0001	Land	409,631.00			409,631.00
09.1810.0002	Land Imp	8,234,966.00			8,234,966.00
09.1820.0001	Building / Fixtures	1,624,867.00			1,624,867.00
09.1820.0002	Building Improvement	44,102.00			44,102.00
09.1850.0001	Fixed Equipment	513,657.00			513,657.00
09.1860.0001	Moveable Equipment	897,857.00			897,857.00
09.1860.0002	Moveable Equipment	125,220.00			125,220.00
09.1870.0001	Computer Equipment	17,650.00			17,650.00
09.1880.0001	FA Acquistions	676.00			676.00
09.1900.0000	CIP	(396,518.00)			(396,518.00)
09.1910.0001	Acc Dep Lnd Improv	(7,073,981.00)			(7,073,981.00)
09.1920.0001	Acc Dep Bldg / Fix	(998,618.00)			(998,618.00)
09.1920.0002	Acc depr build impr	(8,036.00)			(8,036.00)
09.1950.0001	Acc Dep Fixed Equip	(503,715.00)			(503,715.00)
09.1960.0001	Acc Dep Moveable equipment	(631,539.00)			(631,539.00)
09.1960.0002	Accum Dep M/E	(115,743.00)			(115,743.00)
09.1990.0001	Accm Dpr Cmptr Equip	(337,120.00)			(337,120.00)
09.2100.0010	Accounts Payable	25.00			25.00
09.2100.0070	Unclaimed Checks	(135,124.00)			(135,124.00)
09.2100.0080	A/R Credit Balances	(14,015.00)			(14,015.00)
09.2100.0085	Security Deposit-Oth	(21,336.00)			(21,336.00)
09.2100.0086	Patient Trust Pay	5,399.00			5,399.00
09.2100.0090	Patient Refunds	(64,155.00)			(64,155.00)
09.2100.0095	Property Tax Payable	(2,204,009.00)			(2,204,009.00)
09.2110.0020	Due To/From BHI	(301,524.00)			(301,524.00)
09.2200.0010	Accrued Payroll	(223,783.00)			(223,783.00)
09.2200.0020	Accrued PTO	81.00			81.00
09.2210.0010	SS Tax W/H	(2,066.00)			(2,066.00)
09.2210.0020	Federal Inc Tax W/H	6,798.00			6,798.00
09.2300.0001	Annuities Withheld	401.00			401.00
09.2300.0003	I.R.S. Levy Withheld	(22.00)			(22.00)
09.2300.0007	Due To AFLAC	364.00			364.00
09.2300.0009	Met Pay Deduction	(117.00)			(117.00)
09.2300.0010	Auxiliary Gold Sale				

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		53.00			53.00
09.2300.0013	NEHRC Club Ded				200.00
09.2300.0022	Health Savings	200.00			200.00
09.2400.0030	Accrued Expenses	(354,596.00)			(354,596.00)
09.2400.0050	Self-Insurance Claim	(52,544.00)			(52,544.00)
09.2400.0052	Self-Workers Comp	(729,345.00)			(729,345.00)
09.2700.0008	Accrued 403 Match	(38,098.00)			(38,098.00)
09.2800.0030	Bond Payable-CP	(588,335.00)			(588,335.00)
09.2800.0040	Bond-Contra Prin	193,570.00			193,570.00
09.2800.0050	Bond Interest Pay	(59,879.00)			(59,879.00)
09.2800.0070	Contra Interest	59,879.00			59,879.00
09.2800.0080	Bond Payable Series	(2,685,510.00)			(2,685,510.00)
09.2900.0013	Unrestricted Fund	388,559.00			388,559.00
09.2910.0050	Tmp Rest Fund	(26,039.00)			(26,039.00)
09.3120.1011	Diagnostic X-Ray REV IP MCR	(16,275.00)			(16,275.00)
09.3120.1012	Diagnostic X-Ray REV IP MCR MGD	(655.00)			(655.00)
09.3120.1033	Diagnostic X-Ray REV IP Commercial	(5,129.00)			(5,129.00)
09.3140.1011	Laboratory REV IP MCR	(17,153.00)			(17,153.00)
09.3140.1012	Laboratory REV IP MCR MGD	(1,595.00)			(1,595.00)
09.3140.1033	Laboratory REV IP Commercial	(11,351.00)			(11,351.00)
09.3154.1011	Respiratory Care REV IP MCR	(12,395.00)			(12,395.00)
09.3154.1012	Respiratory Care REV IP MCR MGD	(2,050.00)			(2,050.00)
09.3154.1033	Respiratory Care REV IP Commercial	(8,609.00)			(8,609.00)
09.3160.1011	Phys Ther REV IP MCR	(369,370.00)			(369,370.00)
09.3160.1012	Phys Ther REV IP MCR MGD	(136,098.00)			(136,098.00)
09.3160.1021	Phys Ther REV IP Medicaid	(37,618.00)			(37,618.00)
09.3160.1033	Phys Ther REV IP Commercial	(223,408.00)			(223,408.00)
09.3160.1043	Phys Ther REV IP Medicare Part B	(125,220.00)			(125,220.00)
09.3161.1011	OT Hosp REV IP MCR	(339,917.00)			(339,917.00)
09.3161.1012	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)
09.3161.1033	OT Hosp REV IP Commercial	(255,792.00)			(255,792.00)
09.3161.1041	OT Hosp REV IP Selfpay Via Hlth	(535.00)			(535.00)
09.3161.1043	OT Hosp REV IP Medicare Part B	(109,357.00)			(109,357.00)
09.3166.1011	Speech Ther REV IP MCR	(63,463.00)			(63,463.00)
09.3166.1012	Speech Ther REV IP MCR MGD	(29,834.00)			(29,834.00)
09.3166.1021	Speech Ther REV IP Medicaid	(16,234.00)			(16,234.00)
09.3166.1033	Speech Ther REV IP Commercial	(46,161.00)			(46,161.00)
09.3166.1043	Speech Ther REV IP Medicare Part B	(26,148.00)			(26,148.00)
09.3230.1011	Pharmacy REV IP MCR	(259,896.00)			(259,896.00)
09.3230.1012	Pharmacy REV IP MCR MGD	(38,209.00)			(38,209.00)
09.3230.1033	Pharmacy REV IP Commercial	(145,980.00)			(145,980.00)
09.3230.8000	Pharmacy REV Influenza Vaccine Re	(1,989.00)			(1,989.00)
09.3230.8002	Pharmacy REV Glucose Monitoring	(14,796.00)			(14,796.00)
09.3885.1011	IM Room & Board IP MCR	(2,264,833.00)			(2,264,833.00)
09.3885.1012	IM Room & Board IP MCR MGD	(270,828.00)			(270,828.00)
09.3885.1021	IM Room & Board IP Medicaid	(12,634,357.00)			(12,634,357.00)
09.3885.1033	IM Room & Board IP Commercial	(2,591,733.00)			(2,591,733.00)
09.3885.1050	IM Room & Board IP Private Duty	(49,958.00)			(49,958.00)
09.4000.5998	Other Op Revenue-Adm Misc Non-Oper Rev	(9,192.00)		2,798.00	(6,394.00)
09.4002.5511	OOR-Admin Medical Record Fees	(92.00)			(92.00)
09.4035.5002	OOR-Food & Nutrition EE Meals (Cafe)	(6,618.00)			(6,618.00)
09.4035.5997	OOR-Food & Nutrition Counseling CTR INC	(2,713.00)			(2,713.00)
09.4200.5602	Other Non-Oper REV Int Inc-Misc	(12,886.00)			(12,886.00)
09.4200.5621	Other Non-Oper REV Unrealized G/L	18,875.00			18,875.00
09.5003.1011	Allow. Ancillary IP Medicare	1,116,932.00			1,116,932.00
09.5003.1012	Allow. Ancillary IP Medicare Mgd	168,682.00			168,682.00
09.5003.1021	Allow. Ancillary IP Medicaid	94,227.00			94,227.00
09.5003.1033	Allow. Ancillary IP Cont Adj-Commerci	321,202.00			321,202.00
09.5003.1043	Allow. Ancillary Medicare Part B	11,078.00			11,078.00
09.5120.1033	X ray Allowance IP Cont Adj-Commerci	5,129.00			5,129.00
09.5140.1033	Lab Allowance IP Cont Adj-Commerci	11,351.00			11,351.00
09.5154.1033	Oxygen allowance IP Cont Adj-Commerci	8,609.00			8,609.00
09.5230.1011	Pharmacy allow IP Medicare	259,896.00			259,896.00



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		145,980.00			145,980.00
09.5230.1033	Pharmacy allow IP Cont Adj-Commerci	(481,337.00)			(481,337.00)
09.5885.1011	REV-Allow-IM IP Medicare	(34,798.00)			(34,798.00)
09.5885.1012	REV-Allow-IM IP Medicare Mgd	5,984,155.00			5,984,155.00
09.5885.1021	REV-Allow-IM IP Medicaid	29,453.00			29,453.00
09.5885.1033	REV-Allow-IM IP Cont Adj-Commerci	785,448.00			785,448.00
09.5886.1106	Provider tax Provider Tax	80,275.00			80,275.00
09.6021.1350	Recreation Therapists & Asst	8,776.00			8,776.00
09.6021.1992	Recreation PTO Expense Accrual	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	183,041.00		(183,041.00)	0.00
09.6022.1000	Nrsg Pool & Serv VP's/Directors/Mgrs	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	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
09.6160.3705	Physical Therapy Medical Director Fee	25,601.00			25,601.00
09.6160.3801	Physical Therapy Oxy thpy supplies	480.00			480.00
09.6160.3802	Physical Therapy PT supplies IM	1,981.00			1,981.00
09.6160.3803	Physical Therapy Occup thpy supplies	8,672.00		13,112.00	21,784.00
09.6230.3350	Pharmacy Consulting Fees	35,628.00			35,628.00
09.6230.6501	Pharmacy Drgs-med cabinet IM	240,088.00			240,088.00
09.6230.6502	Pharmacy Drugs-medicare	24,528.00			24,528.00
09.6230.6503	Pharmacy Drgs-nt cov by ST-IM	172,837.00			172,837.00
09.6230.6504	Pharmacy Drgs-Managed care-IM	147,704.00			147,704.00
09.6600.1500	Administration Clerical	12,189.00			12,189.00
09.6600.1992	Administration PTO Expense Accrual	54,788.00		25,338.00	80,126.00
09.6600.3200	Administration Accounting Fees	13,150.00			13,150.00
09.6600.3250	Administration Billing Service Fees	94,945.00		(78,817.00)	16,128.00
09.6600.3350	Administration Consulting Fees	1,991.00			1,991.00
09.6600.3530	Administration Legal Fees	377,929.00		(119,040.00)	258,889.00
09.6600.3550	Administration Management Fees	15,424.00		(1,007.00)	14,417.00
09.6600.5340	Administration Office Supplies	1,575.00			1,575.00
09.6600.5350	Administration Other Supplies	1,515.00			1,515.00
09.6600.5440	Administration Printed Forms	268.00			268.00
09.6600.5460	Administration ProfJrnls/Periodic	123.00			123.00
09.6600.5550	Administration Subs,Books, Etc.	100.00		244.00	344.00
09.6600.7015	Administration Advertising Expense	3,720.00			3,720.00
09.6600.7120	Administration Computer Software	4,137.00		(3,540.00)	597.00
09.6600.7145	Administration Copy Machine Costs	547.00		2,015.00	2,562.00
09.6600.7205	Administration Employ Satisfaction				

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		13,852.00			13,852.00
09.6600.7219	Administration Bank Charges			(83.00)	3,265.00
09.6600.7305	Administration Misc Expense	3,348.00			3,787.00
09.6600.7370	Administration Postage	3,787.00			308.00
09.6600.7385	Administration Promotion Expense	308.00			85.00
09.6600.7395	Administration PT Satisf-OOPS fund	85.00			4,011.00
09.6600.7415	Administration Recruitment Expenses	4,011.00			4,581.00
09.6600.7520	Administration Survey Expense	4,581.00			162.00
09.6600.7600	Administration Travel	162.00			11,603.00
09.6600.7650	Administration Member Dues & Fees	8,399.00		3,204.00	45,788.00
09.6600.7720	Administration Telephone	46,250.00		(462.00)	1,758.00
09.6600.8000	Administration Depr-Land Improv.	1,758.00			290,246.00
09.6600.8010	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
09.6600.8040	Administration Depr & Amort-Misc	25,693.00			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
09.6640.1100	Human Resources Professional	37,666.00			4,554.00
09.6640.1992	Human Resources PTO Expense Accrual	4,554.00			23,858.00
09.6643.1950	Employee Benefits Severance	23,858.00			80,403.00
09.6643.2020	Employee Benefits Med Self Ins - Admin	80,403.00			57,715.00
09.6643.2110	Employee Benefits Dental Insur	57,715.00			(10,344.00)
09.6643.2120	Employee Benefits Dental-Prol Deduct	(10,344.00)			56,427.00
09.6643.2150	Employee Benefits Employee Physicals	56,427.00			416,080.00
09.6643.2190	Employee Benefits FICA	416,080.00			886.00
09.6643.2221	Employee Benefits EE Satisfaction	11,301.00		(10,415.00)	(17,089.00)
09.6643.2240	Employee Benefits Gr Life PR Deduct	(17,089.00)			(288,978.00)
09.6643.2270	Employee Benefits Health Ins. Co-Pay	(288,978.00)			7,957.00
09.6643.2280	Employee Benefits Hlth Ins-Vision	7,957.00			(7,231.00)
09.6643.2290	Employee Benefits Hlth Ins-VisDeduct	(7,231.00)			599,298.00
09.6643.2305	Employee Benefits Health Ins Expense	599,298.00			21,682.00
09.6643.2320	Employee Benefits Life Insurance	21,682.00			9,699.00
09.6643.2340	Employee Benefits LTD Insurance	9,699.00			38,222.00
09.6643.2365	Employee Benefits Pension (403b) Match	38,222.00			125,244.00
09.6643.2410	Employee Benefits Pension Defined Bene	125,244.00			104,258.00
09.6643.2470	Employee Benefits St UnemplTax	104,258.00			372,918.00
09.6643.2530	Employee Benefits Wkrs Comp Ins	372,918.00			79.00
09.6643.7305	Employee Benefits Misc Expense	79.00			2,175.00
09.6643.7605	Employee Benefits Travel & Education	2,175.00			48,699.00
09.6680.1050	Food & Nutrition Supervisors/Coord	44,043.00		4,656.00	335,392.00
09.6680.1600	Food & Nutrition Service Workers	316,406.00		18,986.00	0.00
09.6680.1992	Food & Nutrition PTO Expense Accrual	23,642.00		(23,642.00)	5,942.00
09.6680.5061	Food & Nutrition Non-Charge Catering	5,942.00			3,528.00
09.6680.5150	Food & Nutrition Dish,Glass & Siltvr	3,528.00			277,828.00
09.6680.5220	Food & Nutrition Groceries	277,828.00			21,847.00
09.6680.5241	Food & Nutrition-Supplies	21,847.00			2,713.00
09.6680.5499	Food & Nutrition-CNCL CTR	2,713.00			7,229.00
09.6680.5530	Food & Nutrition Soaps Detergents Etc	7,229.00			694.00
09.6680.5580	Food & Nutrition Uniforms & Gowns	694.00			4,996.00
09.6680.7210	Food & Nutrition Minor Equipment	4,996.00			680.00
09.6680.7305	Food & Nutrition Misc Expense	680.00			721.00
09.6690.1050	Environmental Serv Supervisors/Coord	46,319.00		721.00	0.00
09.6690.1550	Environmental Serv Trades Workers	10,007.00		(10,007.00)	261,490.00
09.6690.1600	Environmental Serv Service Workers	224,123.00		37,367.00	0.00
09.6690.1992	Environmental Serv PTO Expense Accrual	28,081.00		(28,081.00)	40,443.00
09.6690.3450	Environmental Serv Housekeeping	40,443.00			49,621.00
09.6691.1600	Laundry Service Workers	49,621.00			5,932.00
09.6691.1992	Laundry PTO Expense Accrual	5,932.00			82,979.00
09.6691.3760	Laundry PurchServ-Laundry	82,979.00			

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09.6691.5260	Laundry Linen	47,192.00			47,192.00
09.6691.5261	Laundry Laundry supplies IM	1,917.00			1,917.00
09.6692.1550	Operation Of Plant Trades Workers	33,368.00			33,368.00
09.6692.1992	Operation Of Plant PTO Expense Accrual	3,280.00			3,280.00
09.6692.3520	Operation Of Plant Landscaping	6,641.00			6,641.00
09.6692.3521	Operation Of Plant Snow Removal	18,753.00			18,753.00
09.6692.7060	Operation Of Plant Bldg-Rep & Maint	3,019.00			3,019.00
09.6692.7215	Operation Of Plant Equipmt-Rep & Maint	28,587.00		1,842.00	30,429.00
09.6692.7280	Operation Of Plant Maint/Serv Contracts	38,917.00		(20,190.00)	18,727.00
09.6692.7282	Operation Of Plant Maint supplies	16,516.00		149.00	16,665.00
09.6692.7290	Operation Of Plant Equip Not Capitalizd	11,076.00			11,076.00
09.6692.7305	Operation Of Plant Misc Expense	30,879.00		(23,013.00)	7,866.00
09.6692.7455	Operation Of Plant Rental Of Equipment	57,529.00		1,300.00	58,829.00
09.6692.7600	Operation Of Plant Travel	1,991.00		(1,991.00)	0.00
09.6692.7700	Operation Of Plant Electricity	132,695.00			132,695.00
09.6692.7705	Operation Of Plant Fuel Oil	842.00			842.00
09.6692.7750	Operation Of Plant Utilities-Gas	33,433.00			33,433.00
09.6692.7755	Operation Of Plant Water	38,362.00			38,362.00
09.6692.7760	Operation Of Plant Trash/Recycling Exp	17,581.00			17,581.00
09.6692.7770	Operation Of Plant Sewage	34,160.00			34,160.00
09.6692.7800	Operation Of Plant Property Taxes	248,584.00			248,584.00
09.6692.7801	Operation Of Plant Personal prop tax	12,877.00			12,877.00
09.6766.1000	Social Services VP's/Directors/Mgrs	52,621.00			52,621.00
09.6766.1100	Social Services Professional	43,759.00			43,759.00
09.6766.1250	Social Services Social Workers	42,282.00		(41,499.00)	783.00
09.6766.1992	Social Services PTO Expense Accrual	13,697.00		(3,669.00)	10,028.00
09.7777.7777	Closing Clearing	(309,507.00)			(309,507.00)
Marcum 101	Licenses	0.00		650.00	650.00
Marcum 102	Leased Equipment	0.00		4,547.00	4,547.00
Marcum 103	Cable Television	0.00		16,256.00	16,256.00
Marcum 104	Cell Phone	0.00		966.00	966.00
Marcum 105	Medicare Online Billing	0.00		1,936.00	1,936.00
Marcum 106	Internet	0.00		3,017.00	3,017.00
Marcum 107	Dentist	0.00		13,901.00	13,901.00
Marcum 108	Eye Exam (Patient Specific)	0.00		218.00	218.00
Marcum 109	Kitchen Supplies - Utensils, napkins, etc.	0.00		7,690.00	7,690.00
Marcum 110	Employee Party	0.00		236.00	236.00
Marcum 111	Gift Cards for Nurses' Week (Allowable)	0.00		230.00	230.00
Marcum 112	DON/ADON Salaries	0.00		68,812.00	68,812.00
Marcum 113	RN - Direct Care Salaries	0.00		1,013,866.00	1,013,866.00
Marcum 114	RN - Administrative Salaries	0.00		380,551.00	380,551.00
Marcum 115	LPN - Direct Care Salaries	0.00		762,641.00	762,641.00
Marcum 116	Aides and Attendants Salaries	0.00		2,267,701.00	2,267,701.00
Marcum 117	Administrator - Salary	0.00		116,326.00	116,326.00
Marcum 118	RN Admin - Maureen A. Canil	0.00		25,191.00	25,191.00
Marcum 119	Marketing & Public Relations Mgr Salaries	0.00		2,605.00	2,605.00
Marcum 120	Mgr Community Relations Salaries	0.00		42,563.00	42,563.00
Marcum 121	Evercare R&B	0.00		(2,340.00)	(2,340.00)
Marcum 122	Medicaid Settlement	0.00		(458.00)	(458.00)
Marcum 123	Computer Maintenance Fee	0.00		20,190.00	20,190.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

**Net (Income) Loss**

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**  
 Engagement: **Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
<b>Group : [10-A] Salaries and Wages</b>					
<b>Subgroup : [2] Administrators</b>					
Marcum 117	Administrator - Salary	0.00	RJE - 9	116,326.00	116,326.00
				<u>116,326.00</u>	<u>116,326.00</u>
<b>Subtotal [2] Administrators</b>		<u>0.00</u>		<u>116,326.00</u>	<u>116,326.00</u>
<b>Subgroup : [4] Other Administrative Salaries</b>					
09.6600.1500	Administration Clerical	147,704.00		0.00	147,704.00
09.6600.1992	Administration PTO Expense Accrual	12,189.00		0.00	12,189.00
09.6640.1100	Human Resources Professional	37,666.00		0.00	37,666.00
09.6640.1992	Human Resources PTO Expense Accrual	4,554.00		0.00	4,554.00
<b>Subtotal [4] Other Administrative Salaries</b>		<u>202,113.00</u>		<u>0.00</u>	<u>202,113.00</u>
<b>Subgroup : [5B] Food Service Supervisor</b>					
09.6680.1050	Food & Nutrition Supervisors/Coord	44,043.00	RJE - 9	4,656.00	48,699.00
				<u>4,656.00</u>	
<b>Subtotal [5B] Food Service Supervisor</b>		<u>44,043.00</u>		<u>4,656.00</u>	<u>48,699.00</u>
<b>Subgroup : [5C] Dietary Workers</b>					
09.6680.1600	Food & Nutrition Service Workers	316,406.00	RJE - 9	18,986.00	335,392.00
				<u>18,986.00</u>	
09.6680.1992	Food & Nutrition PTO Expense Accrual	23,642.00	RJE - 9	(23,642.00)	0.00
				<u>(23,642.00)</u>	
<b>Subtotal [5C] Dietary Workers</b>		<u>340,048.00</u>		<u>(4,656.00)</u>	<u>335,392.00</u>
<b>Subgroup : [6A] Head Housekeeper</b>					
09.6690.1050	Environmental Serv Supervisors/Coord	46,319.00	RJE - 9	721.00	47,040.00
				<u>721.00</u>	
<b>Subtotal [6A] Head Housekeeper</b>		<u>46,319.00</u>		<u>721.00</u>	<u>47,040.00</u>
<b>Subgroup : [6B] Other Housekeeping Workers</b>					
09.6690.1650	Environmental Serv Trades Workers	10,007.00	RJE - 9	(10,007.00)	0.00
				<u>(10,007.00)</u>	
09.6690.1600	Environmental Serv Service Workers	224,123.00	RJE - 9	37,367.00	261,490.00
				<u>37,367.00</u>	
09.6690.1992	Environmental Serv PTO Expense Accrual	28,081.00	RJE - 9	(28,081.00)	0.00
				<u>(28,081.00)</u>	
<b>Subtotal [6B] Other Housekeeping Workers</b>		<u>262,211.00</u>		<u>(721.00)</u>	<u>261,490.00</u>
<b>Subgroup : [7B] Other Maintenance Workers</b>					
09.6692.1650	Operation Of Plant Trades Workers	33,368.00		0.00	33,368.00
09.6692.1992	Operation Of Plant PTO Expense Accrual	3,280.00		0.00	3,280.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<u>36,648.00</u>		<u>0.00</u>	<u>36,648.00</u>
<b>Subgroup : [8B] Other Laundry Workers</b>					
09.6691.1600	Laundry Service Workers	49,621.00		0.00	49,621.00
09.6691.1992	Laundry PTO Expense Accrual	5,932.00		0.00	5,932.00
<b>Subtotal [8B] Other Laundry Workers</b>		<u>55,553.00</u>		<u>0.00</u>	<u>55,553.00</u>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>					
09.6022.1000	Nrsg Pool & Serv VP's/Directors/Mgrs	183,041.00	RJE - 9	(183,041.00)	0.00
				<u>(183,041.00)</u>	
Marcum 112	DON/ADON Salaries	0.00	RJE - 9	68,812.00	68,812.00
				<u>68,812.00</u>	
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<u>183,041.00</u>		<u>(114,229.00)</u>	<u>68,812.00</u>
<b>Subgroup : [12B1] RNs - Direct Care</b>					
09.6022.1050	Nrsg Pool & Serv Supervisors/Coord	579,759.00	RJE - 9	(579,759.00)	0.00
				<u>(579,759.00)</u>	
09.6022.1200	Nrsg Pool & Serv RN'S/LPN'S	1,248,672.00	RJE - 9	(1,248,672.00)	0.00
				<u>(1,248,672.00)</u>	
09.6022.1992	Nrsg Pool & Serv PTO Expense Accrual	379,848.00	RJE - 9	(379,848.00)	0.00
				<u>(379,848.00)</u>	
Marcum 113	RN - Direct Care Salaries	0.00	RJE - 9	1,013,866.00	1,013,866.00
				<u>1,013,866.00</u>	
<b>Subtotal [12B1] RNs - Direct Care</b>		<u>2,208,279.00</u>		<u>(1,184,413.00)</u>	<u>1,013,866.00</u>
<b>Subgroup : [12B2] RNs - Administrative</b>					
09.6022.1900	Nrsg Pool & Serv DLD/WCLD	29,562.00	RJE - 9	(29,562.00)	0.00
				<u>(29,562.00)</u>	
Marcum 114	RN - Administrative Salaries	0.00	RJE - 9	380,551.00	380,551.00
				<u>380,551.00</u>	
<b>Subtotal [12B2] RNs - Administrative</b>		<u>29,562.00</u>		<u>350,989.00</u>	<u>380,551.00</u>
<b>Subgroup : [12C1] LPNs - Direct Care</b>					
Marcum 115	LPN - Direct Care Salaries	0.00	RJE - 9	762,641.00	762,641.00
				<u>762,641.00</u>	
<b>Subtotal [12C1] LPNs - Direct Care</b>		<u>0.00</u>		<u>762,641.00</u>	<u>762,641.00</u>

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

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
<b>Subgroup : [12D] Aides and Attendants</b>					
09.6022.1450	Nrsg Pool & Serv PCA's/HHA'S/Aides	2,023,345.00		(2,023,345.00)	0.00
			RJE - 9	(2,023,345.00)	
09.6022.1500	Nrsg Pool & Serv Clerical	49,344.00		(49,344.00)	0.00
			RJE - 9	(49,344.00)	
Marcum 116	Aides and Attendants Salaries	0.00		2,267,701.00	2,267,701.00
			RJE - 9	2,267,701.00	
<b>Subtotal [12D] Aides and Attendants</b>		<u>2,072,689.00</u>		<u>195,012.00</u>	<u>2,267,701.00</u>
<b>Subgroup : [12H] Recreation Workers</b>					
09.6021.1350	Recreation Therapists & Asst	80,275.00		0.00	80,275.00
09.6021.1992	Recreation PTO Expense Accrual	8,776.00		0.00	8,776.00
<b>Subtotal [12H] Recreation Workers</b>		<u>89,051.00</u>		<u>0.00</u>	<u>89,051.00</u>
<b>Subgroup : [12M] Social Workers/Case Management</b>					
09.6766.1000	Social Services VP's/Directors/Mgrs	52,621.00		0.00	52,621.00
09.6766.1100	Social Services Professional	43,759.00		0.00	43,759.00
09.6766.1250	Social Services Social Workers	42,282.00		(41,499.00)	783.00
			RJE - 9	(41,499.00)	
09.6766.1992	Social Services PTO Expense Accrual	13,697.00		(3,669.00)	10,028.00
			RJE - 9	(3,669.00)	
<b>Subtotal [12M] Social Workers/Case Management</b>		<u>152,359.00</u>		<u>(45,168.00)</u>	<u>107,191.00</u>
<b>Subgroup : [12N] Marketing</b>					
Marcum 119	Marketing & Public Relations Mgr Salaries	0.00		2,605.00	2,605.00
			RJE - 9	2,605.00	
Marcum 120	Mgr Community Relations Salaries	0.00		42,563.00	42,563.00
			RJE - 9	42,563.00	
<b>Subtotal [12N] Marketing</b>		<u>0.00</u>		<u>45,168.00</u>	<u>45,168.00</u>
<b>Total [10-A] Salaries and Wages</b>		<u>5,721,916.00</u>		<u>116,326.00</u>	<u>5,838,242.00</u>
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [2] Dentist</b>					
Marcum 107	Dentist	0.00		13,901.00	13,901.00
			RJE - 6	13,901.00	
<b>Subtotal [2] Dentist</b>		<u>0.00</u>		<u>13,901.00</u>	<u>13,901.00</u>
<b>Subgroup : [3] Pharmacist</b>					
09.6230.3350	Pharmacy Consulting Fees	8,672.00		13,112.00	21,784.00
			RJE - 7	13,112.00	
<b>Subtotal [3] Pharmacist</b>		<u>8,672.00</u>		<u>13,112.00</u>	<u>21,784.00</u>
<b>Subgroup : [5A] PT - Resident Care</b>					
09.6160.3070	Physical Therapy PT Fees	466,865.00		0.00	466,865.00
09.6160.3350	Physical Therapy Consulting Fees	847.00		0.00	847.00
<b>Subtotal [5A] PT - Resident Care</b>		<u>467,712.00</u>		<u>0.00</u>	<u>467,712.00</u>
<b>Subgroup : [8A] Medical Director</b>					
09.6160.3705	Physical Therapy Medical Director Fee	18,000.00		0.00	18,000.00
<b>Subtotal [8A] Medical Director</b>		<u>18,000.00</u>		<u>0.00</u>	<u>18,000.00</u>
<b>Subgroup : [9A] ST - Resident Care</b>					
09.6160.3100	Physical Therapy ST Fees	80,004.00		0.00	80,004.00
<b>Subtotal [9A] ST - Resident Care</b>		<u>80,004.00</u>		<u>0.00</u>	<u>80,004.00</u>
<b>Subgroup : [10A] OT - Resident Care</b>					
09.6160.3060	Physical Therapy OT Fees	456,909.00		0.00	456,909.00
<b>Subtotal [10A] OT - Resident Care</b>		<u>456,909.00</u>		<u>0.00</u>	<u>456,909.00</u>
<b>Subgroup : [11A2] RN's - Administrative</b>					
Marcum 118	RN Admin - Maureen A. Canil	0.00		25,191.00	25,191.00
			RJE - 10	25,191.00	
<b>Subtotal [11A2] RN's - Administrative</b>		<u>0.00</u>		<u>25,191.00</u>	<u>25,191.00</u>
<b>Subgroup : [12] Other</b>					
09.6022.3350	Nrsg Pool & Serv Consulting fees	768.00		0.00	768.00
<b>Subtotal [12] Other</b>		<u>768.00</u>		<u>0.00</u>	<u>768.00</u>
<b>Total [13-B] Professional Fees</b>		<u>1,032,065.00</u>		<u>52,204.00</u>	<u>1,084,269.00</u>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1] Workmen's Compensation</b>					
09.6643.2530	Employee Benefits Wkrs Comp Ins	372,918.00		0.00	372,918.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<u>372,918.00</u>		<u>0.00</u>	<u>372,918.00</u>
<b>Subgroup : [1A2] Disability Insurance</b>					
09.6643.2340	Employee Benefits LTD Insurance	9,699.00		0.00	9,699.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
<b>Subtotal [1A2] Disability Insurance</b>		<u>9,699.00</u>		<u>0.00</u>	<u>9,699.00</u>
<b>Subgroup : [1A3] Unemployment Insurance</b>					
09.6643.2470 Employee Benefits St UnemplTax		104,258.00		0.00	104,258.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<u>104,258.00</u>		<u>0.00</u>	<u>104,258.00</u>
<b>Subgroup : [1A4] Social Security (FICA)</b>					
09.6643.2190 Employee Benefits FICA		416,080.00		0.00	416,080.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<u>416,080.00</u>		<u>0.00</u>	<u>416,080.00</u>
<b>Subgroup : [1A5] Health Insurance</b>					
09.6643.2020 Employee Benefits Med Self Ins - Admin		80,403.00		0.00	80,403.00
09.6643.2110 Employee Benefits Dental Insur		57,715.00		0.00	57,715.00
09.6643.2120 Employee Benefits Dental-Profl Deduct		(10,344.00)		0.00	(10,344.00)
09.6643.2270 Employee Benefits Health Ins. Co-Pay		(288,978.00)		0.00	(288,978.00)
09.6643.2280 Employee Benefits Hlth Ins-Vision		7,957.00		0.00	7,957.00
09.6643.2290 Employee Benefits Hlth Ins-VisDeduct		(7,231.00)		0.00	(7,231.00)
09.6643.2305 Employee Benefits Health Ins Expense		599,298.00		0.00	599,298.00
<b>Subtotal [1A5] Health Insurance</b>		<u>438,820.00</u>		<u>0.00</u>	<u>438,820.00</u>
<b>Subgroup : [1A6] Life Insurance</b>					
09.6643.2240 Employee Benefits Gr Life PR Deduct		(17,089.00)		0.00	(17,089.00)
09.6643.2320 Employee Benefits Life Insurance		21,682.00		0.00	21,682.00
<b>Subtotal [1A6] Life Insurance</b>		<u>4,593.00</u>		<u>0.00</u>	<u>4,593.00</u>
<b>Subgroup : [1A7] Pensions</b>					
09.6643.2365 Employee Benefits Pension (403b) Match		38,222.00		0.00	38,222.00
09.6643.2410 Employee Benefits Pension Defined Bene		125,244.00		0.00	125,244.00
<b>Subtotal [1A7] Pensions</b>		<u>163,466.00</u>		<u>0.00</u>	<u>163,466.00</u>
<b>Subgroup : [1A9] Other</b>					
09.6643.1950 Employee Benefits Severance		23,858.00		0.00	23,858.00
09.6643.2150 Employee Benefits Employee Physicals		56,427.00		0.00	56,427.00
09.6643.2221 Employee Benefits EE Satisfaction		11,301.00		(10,415.00)	886.00
			RJE - 8	(10,415.00)	
09.6643.7305 Employee Benefits Misc Expense		79.00		0.00	79.00
<b>Subtotal [1A9] Other</b>		<u>91,665.00</u>		<u>(10,415.00)</u>	<u>81,250.00</u>
<b>Subgroup : [1C] Bad Debts</b>					
09.6600.8300 Administration Bad Debt Expense		404,898.00		0.00	404,898.00
<b>Subtotal [1C] Bad Debts</b>		<u>404,898.00</u>		<u>0.00</u>	<u>404,898.00</u>
<b>Subgroup : [1D] Accounting and Auditing</b>					
09.6600.3200 Administration Accounting Fees		54,788.00		25,338.00	80,126.00
			RJE - 7	25,338.00	
<b>Subtotal [1D] Accounting and Auditing</b>		<u>54,788.00</u>		<u>25,338.00</u>	<u>80,126.00</u>
<b>Subgroup : [1E] Legal</b>					
09.6600.3530 Administration Legal Fees		1,991.00		0.00	1,991.00
<b>Subtotal [1E] Legal</b>		<u>1,991.00</u>		<u>0.00</u>	<u>1,991.00</u>
<b>Subgroup : [1G] Office Supplies</b>					
09.6600.5340 Administration Office Supplies		15,424.00		(1,007.00)	14,417.00
			RJE - 2	(1,007.00)	
09.6600.5350 Administration Other Supplies		1,575.00		0.00	1,575.00
09.6600.5440 Administration Printed Forms		1,515.00		0.00	1,515.00
<b>Subtotal [1G] Office Supplies</b>		<u>18,514.00</u>		<u>(1,007.00)</u>	<u>17,507.00</u>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
09.6600.7720 Administration Telephone		46,250.00		(462.00)	45,788.00
			RJE - 3	5,457.00	
			RJE - 5	(5,919.00)	
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>46,250.00</u>		<u>(462.00)</u>	<u>45,788.00</u>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>					
Marcum 104 Cell Phone		0.00		966.00	966.00
			RJE - 5	966.00	
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>0.00</u>		<u>966.00</u>	<u>966.00</u>
<b>Subgroup : [1K3] Resident Day User Fee</b>					
09.5886.1106 Provider tax Provider Tax		785,448.00		0.00	785,448.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>785,448.00</u>		<u>0.00</u>	<u>785,448.00</u>
<b>Total [15] Expenditures Other than Salaries</b>		<u>2,913,388.00</u>		<u>14,420.00</u>	<u>2,927,808.00</u>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [2] Holiday Parties for Staff</b>					
Marcum 110 Employee Party		0.00		236.00	236.00
			RJE - 8	236.00	

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
<b>Subtotal [2] Holiday Parties for Staff</b>		<u>0.00</u>		<u>236.00</u>	<u>236.00</u>
<b>Subgroup : [3] Gifts to Staff and Residents</b>					
09.6600.7205	Administration Employ Satisfaction	547.00	RJE - 8	2,015.00	2,562.00
Marcum 111	Gift Cards for Nurses' Week (Allowable)	0.00	RJE - 8	230.00	230.00
		<u>547.00</u>		<u>2,245.00</u>	<u>2,792.00</u>
<b>Subtotal [3] Gifts to Staff and Residents</b>					
<b>Subgroup : [4] Employee Travel</b>					
09.6600.7600	Administration Travel	162.00		0.00	162.00
09.6692.7600	Operation Of Plant Travel	1,991.00	RJE - 11	(1,991.00)	0.00
		<u>2,153.00</u>		<u>(1,991.00)</u>	<u>162.00</u>
<b>Subtotal [4] Employee Travel</b>					
<b>Subgroup : [5] Education Expense</b>					
09.6643.7605	Employee Benefits Travel & Education	2,175.00		0.00	2,175.00
<b>Subtotal [5] Education Expense</b>		<u>2,175.00</u>		<u>0.00</u>	<u>2,175.00</u>
<b>Subgroup : [M1] Advertising Help Wanted</b>					
09.6600.7415	Administration Recruitment Expenses	4,011.00		0.00	4,011.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<u>4,011.00</u>		<u>0.00</u>	<u>4,011.00</u>
<b>Subgroup : [M3] Advertising Other</b>					
09.6600.7015	Administration Advertising Expense	100.00	RJE - 8	244.00	344.00
09.6600.7385	Administration Promotion Expense	308.00		0.00	308.00
<b>Subtotal [M3] Advertising Other</b>		<u>408.00</u>		<u>244.00</u>	<u>652.00</u>
<b>Subgroup : [M7] Postage</b>					
09.6600.7370	Administration Postage	3,787.00		0.00	3,787.00
<b>Subtotal [M7] Postage</b>		<u>3,787.00</u>		<u>0.00</u>	<u>3,787.00</u>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>					
09.6600.7650	Administration Member Dues & Fees	8,399.00	RJE - 1	3,204.00	11,603.00
			RJE - 7	(650.00)	
				3,854.00	
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<u>8,399.00</u>		<u>3,204.00</u>	<u>11,603.00</u>
<b>Subgroup : [M11] Services Provided by Contract</b>					
09.6600.3250	Administration Billing Service Fees	13,150.00		0.00	13,150.00
09.6600.3350	Administration Consulting Fees	94,945.00		(78,817.00)	16,128.00
			RJE - 4	2,714.00	
			RJE - 6	(13,901.00)	
			RJE - 7	(42,522.00)	
			RJE - 10	(25,108.00)	
09.6600.7120	Administration Computer Software	3,720.00		0.00	3,720.00
09.6600.7145	Administration Copy Machine Costs	4,137.00	RJE - 2	(3,540.00)	597.00
Marcum 106	Internet	0.00		3,017.00	3,017.00
Marcum 123	Computer Maintenance Fee	0.00	RJE - 5	3,017.00	20,190.00
			RJE - 13	20,190.00	
<b>Subtotal [M11] Services Provided by Contract</b>		<u>116,952.00</u>		<u>(59,150.00)</u>	<u>56,802.00</u>
<b>Subgroup : [M12] Administrative Management Services</b>					
09.6600.3550	Administration Management Fees	377,929.00	RJE - 4	(119,040.00)	258,889.00
			RJE - 9	(2,714.00)	
				(116,326.00)	
<b>Subtotal [M12] Administrative Management Services</b>		<u>377,929.00</u>		<u>(119,040.00)</u>	<u>258,889.00</u>
<b>Subgroup : [M13] Other</b>					
09.6600.5460	Administration ProfJrnls/Periodic	268.00		0.00	268.00
09.6600.5550	Administration Subs,Books,Etc.	123.00		0.00	123.00
09.6600.7219	Administration Bank Charges	13,852.00		0.00	13,852.00
09.6600.7305	Administration Misc Expense	3,348.00	RJE - 10	(83.00)	3,265.00
09.6600.7395	Administration PT Satisf-OOPS fund	85.00		0.00	85.00
09.6600.7520	Administration Survey Expense	4,581.00		0.00	4,581.00
Marcum 101	Licenses	0.00	RJE - 1	650.00	650.00
				1,936.00	
Marcum 105	Medicare Online Billing	0.00	RJE - 5	1,936.00	1,936.00
				2,503.00	
<b>Subtotal [M13] Other</b>		<u>22,257.00</u>		<u>2,503.00</u>	<u>24,760.00</u>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<u>537,618.00</u>		<u>(171,749.00)</u>	<u>365,869.00</u>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
09.6680.5220	Food & Nutrition Groceries	277,828.00		0.00	277,828.00
<b>Subtotal [2A1] Raw Food</b>		<b>277,828.00</b>		<b>0.00</b>	<b>277,828.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
09.6680.5051	Food & Nutrition Non-Charge Catering	5,942.00		0.00	5,942.00
09.6680.5150	Food & Nutrition Dish,Glass & Silvwr	3,528.00		0.00	3,528.00
09.6680.5241	Food & Nutrition-Supplies	21,847.00		0.00	21,847.00
09.6680.5499	Food & Nutrition-CNCL CTR	2,713.00		0.00	2,713.00
09.6680.5530	Food & Nutrition Soaps Detergents Etc	7,229.00		0.00	7,229.00
09.6680.5580	Food & Nutrition Uniforms & Gowns	694.00		0.00	694.00
09.6680.7210	Food & Nutrition Minor Equipment	4,996.00		0.00	4,996.00
Marcum 109	Kitchen Supplies - Utensils, napkins, etc.	0.00		0.00	0.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>46,949.00</b>		<b>0.00</b>	<b>46,949.00</b>
<b>Subgroup : [2D] Other</b>					
09.6680.7305	Food & Nutrition Misc Expense	680.00		0.00	680.00
<b>Subtotal [2D] Other</b>		<b>680.00</b>		<b>0.00</b>	<b>680.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>325,457.00</b>		<b>0.00</b>	<b>325,457.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>					
09.6691.5280	Laundry Linen	47,192.00		0.00	47,192.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>47,192.00</b>		<b>0.00</b>	<b>47,192.00</b>
<b>Subgroup : [3B] Purchased Services</b>					
09.6691.3760	Laundry PurchServ-Laundry	82,979.00		0.00	82,979.00
<b>Subtotal [3B] Purchased Services</b>		<b>82,979.00</b>		<b>0.00</b>	<b>82,979.00</b>
<b>Subgroup : [3D] Other</b>					
09.6691.5261	Laundry Laundry supplies IM	1,917.00		0.00	1,917.00
<b>Subtotal [3D] Other</b>		<b>1,917.00</b>		<b>0.00</b>	<b>1,917.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>132,088.00</b>		<b>0.00</b>	<b>132,088.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1] In-House Care Supplies</b>					
09.6590.3450	Environmental Serv Housekeeping	40,443.00		0.00	40,443.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>40,443.00</b>		<b>0.00</b>	<b>40,443.00</b>
<b>Subgroup : [5A2] Purchased from</b>					
09.6230.6502	Pharmacy Drugs-medicare	240,088.00		0.00	240,088.00
09.6230.6503	Pharmacy Drgs-nt cov by ST-IM	24,528.00		0.00	24,528.00
09.6230.6504	Pharmacy Drgs-Managed care-IM	172,837.00		0.00	172,837.00
<b>Subtotal [5A2] Purchased from</b>		<b>437,453.00</b>		<b>0.00</b>	<b>437,453.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
09.6230.6501	Pharmacy Drgs-med cabinet IM	35,628.00		0.00	35,628.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>35,628.00</b>		<b>0.00</b>	<b>35,628.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>					
09.6022.3541	Nrsg Pool & Serv Med A Transp Cost	833.00		0.00	833.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>833.00</b>		<b>0.00</b>	<b>833.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>					
09.6160.3801	Physical Therapy Oxy thpy supplies	25,601.00		0.00	25,601.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>25,601.00</b>		<b>0.00</b>	<b>25,601.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
09.6022.3546	Nrsg Pool & Serv Med A Xrays-IM	23,134.00		0.00	23,134.00
09.6022.3548	Nrsg Pool & Serv X-Ray Fees	(240.00)		0.00	(240.00)
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>22,894.00</b>		<b>0.00</b>	<b>22,894.00</b>
<b>Subgroup : [5H] Laboratory</b>					
09.6022.3543	Nrsg Pool & Serv Med A labs-IM	45,892.00		0.00	45,892.00
<b>Subtotal [5H] Laboratory</b>		<b>45,892.00</b>		<b>0.00</b>	<b>45,892.00</b>
<b>Subgroup : [5I] Recreation</b>					
09.6021.5008	Recreation Activity Supp	7,374.00		0.00	7,374.00
09.6021.6631	Recreation Comp software fees	5,850.00		0.00	5,850.00
Marcum 103	Cable Television	0.00		16,256.00	16,256.00
<b>Subtotal [5I] Recreation</b>		<b>13,224.00</b>		<b>16,256.00</b>	<b>29,480.00</b>
<b>Subgroup : [5J] Other</b>					
09.6022.3542	Nrsg Pool & Serv Med A Md Off vst-IM	1,382.00		0.00	1,382.00
09.6022.4010	Nrsg Pool & Serv MSS-Non Charge	15.00		0.00	15.00
09.6022.4080	Nrsg Pool & Serv MSS-Bed Rental	250.00		0.00	250.00



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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
09.6022.4081	Nrsg Pool & Serv Special Matt Rent IM	14,707.00		0.00	14,707.00
09.6022.4082	Nrsg Pool & Serv Wound Vacuum Supply	2,089.00		0.00	2,089.00
09.6022.4083	Nrsg Pool & Serv Wound Vaccum rental	3,223.00		0.00	3,223.00
09.6022.4220	Nrsg Pool & Serv MSS-IV Sets	7,326.00		0.00	7,326.00
09.6022.4230	Nrsg Pool & Serv MSS-IV Solutions	32,439.00		0.00	32,439.00
09.6022.4799	Nrsg Pool & Serv M&S-Supp Misc	270.00		0.00	270.00
09.6022.5320	Nrsg Pool & Serv Nursing-Supplies	144,610.00		0.00	144,610.00
09.6022.5330	Nrsg Pool & Serv Nutritional Supp	11,590.00		0.00	11,590.00
09.6022.6101	Nrsg Pool & Serv Tube feeding	4,709.00		0.00	4,709.00
09.6160.3802	Physical Therapy PT supplies IM	-480.00		0.00	480.00
09.6160.3803	Physical Therapy Occup thpy supplies	1,981.00		0.00	1,981.00
Marcum 108	Eye Exam (Patient Specific)	0.00		218.00	218.00
			RJE - 7	218.00	
				218.00	
<b>Subtotal [5J] Other</b>		<b>225,071.00</b>		<b>218.00</b>	<b>225,289.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>847,039.00</b>		<b>16,474.00</b>	<b>863,513.00</b>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
09.6692.7060	Operation Of Plant Bldg-Rep & Maint	3,019.00		0.00	3,019.00
09.6692.7215	Operation Of Plant Equipmt-Rep & Maint	28,587.00		1,842.00	30,429.00
			RJE - 11	1,842.00	
				1,842.00	
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>31,606.00</b>		<b>1,842.00</b>	<b>33,448.00</b>
<b>Subgroup : [6B] Heat</b>					
09.6692.7750	Operation Of Plant Utilities-Gas	33,433.00		0.00	33,433.00
<b>Subtotal [6B] Heat</b>		<b>33,433.00</b>		<b>0.00</b>	<b>33,433.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>					
09.6692.7700	Operation Of Plant Electricity	132,695.00		0.00	132,695.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>132,695.00</b>		<b>0.00</b>	<b>132,695.00</b>
<b>Subgroup : [6D] Water</b>					
09.6692.7755	Operation Of Plant Water	38,362.00		0.00	38,362.00
<b>Subtotal [6D] Water</b>		<b>38,362.00</b>		<b>0.00</b>	<b>38,362.00</b>
<b>Subgroup : [6E] Equipment Lease</b>					
Marcum 102	Leased Equipment	0.00		4,547.00	4,547.00
			RJE - 2	4,547.00	
				4,547.00	
<b>Subtotal [6E] Equipment Lease</b>		<b>0.00</b>		<b>4,547.00</b>	<b>4,547.00</b>
<b>Subgroup : [6F] Other</b>					
09.6692.3520	Operation Of Plant Landscaping	6,641.00		0.00	6,641.00
09.6692.3521	Operation Of Plant Snow Removal	18,753.00		0.00	18,753.00
09.6692.7280	Operation Of Plant Maint/Serv Contracts	38,917.00		(20,190.00)	18,727.00
			RJE - 13	(20,190.00)	
09.6692.7282	Operation Of Plant Maint supplies	16,516.00		149.00	16,665.00
			RJE - 11	149.00	
09.6692.7290	Operation Of Plant Equip Not Capitalizd	11,076.00		0.00	11,076.00
09.6692.7305	Operation Of Plant Misc Expense	30,879.00		(23,013.00)	7,866.00
			RJE - 3	(23,013.00)	
09.6692.7455	Operation Of Plant Rental Of Equipment	57,529.00		1,300.00	58,829.00
			RJE - 3	1,300.00	
09.6692.7705	Operation Of Plant Fuel Oil	842.00		0.00	842.00
09.6692.7760	Operation Of Plant Trash/Recycling Exp	17,581.00		0.00	17,581.00
09.6692.7770	Operation Of Plant Sewage	34,160.00		0.00	34,160.00
<b>Subtotal [6F] Other</b>		<b>232,894.00</b>		<b>(41,754.00)</b>	<b>191,140.00</b>
<b>Subgroup : [7A] Land Improvements</b>					
09.6600.8000	Administration Depr-Land Improv.	1,758.00		0.00	1,758.00
<b>Subtotal [7A] Land Improvements</b>		<b>1,758.00</b>		<b>0.00</b>	<b>1,758.00</b>
<b>Subgroup : [7B] Building &amp; Building Improvements</b>					
09.6600.8010	Administration Depr-Buildings	290,246.00		0.00	290,246.00
09.6600.8011	Administration BLDING IMP DEPR EXP	68,825.00		0.00	68,825.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>359,071.00</b>		<b>0.00</b>	<b>359,071.00</b>
<b>Subgroup : [7C] Non-movable Equipment</b>					
09.6600.8020	Administration Depr-Fixed Equip.	4,868.00		0.00	4,868.00
<b>Subtotal [7C] Non-movable Equipment</b>		<b>4,868.00</b>		<b>0.00</b>	<b>4,868.00</b>
<b>Subgroup : [7D] Movable Equipment</b>					
09.6600.8015	Administration Depr-Computer Equipm	12,507.00		0.00	12,507.00
09.6600.8030	Administration Depr-MOVEABLE EQUIP	32,212.00		0.00	32,212.00
<b>Subtotal [7D] Movable Equipment</b>		<b>44,719.00</b>		<b>0.00</b>	<b>44,719.00</b>
<b>Subgroup : [8B] Mortgage Expense</b>					
09.6600.8040	Administration Depr & Amort-Misc	25,693.00		0.00	25,693.00
<b>Subtotal [8B] Mortgage Expense</b>		<b>25,693.00</b>		<b>0.00</b>	<b>25,693.00</b>

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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
<b>Subgroup : [10A] Real estate taxes paid by owner</b>					
09.6692.7800	Operation Of Plant Property Taxes	248,584.00		0.00	248,584.00
<b>Subtotal [10A] Real estate taxes paid by owner</b>		<u>248,584.00</u>		<u>0.00</u>	<u>248,584.00</u>
<b>Subgroup : [10C] Personal property taxes</b>					
09.6692.7801	Operation Of Plant Personal prop tax	12,877.00		0.00	12,877.00
<b>Subtotal [10C] Personal property taxes</b>		<u>12,877.00</u>		<u>0.00</u>	<u>12,877.00</u>
<b>Total [22] Maintenance and Property</b>		<u>1,166,560.00</u>		<u>(35,365.00)</u>	<u>1,131,195.00</u>
<b>Group : [26] Interest</b>					
<b>Subgroup : [12B5] CHEFA Interest Expense</b>					
09.6600.9100	Administration Interest Expense	239,514.00		0.00	239,514.00
<b>Subtotal [12B5] CHEFA Interest Expense</b>		<u>239,514.00</u>		<u>0.00</u>	<u>239,514.00</u>
<b>Total [26] Interest</b>		<u>239,514.00</u>		<u>0.00</u>	<u>239,514.00</u>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [14A] Insurance on Property</b>					
09.6600.9065	Administration Umbrella & Property Policy	54,262.00		0.00	54,262.00
<b>Subtotal [14A] Insurance on Property</b>		<u>54,262.00</u>		<u>0.00</u>	<u>54,262.00</u>
<b>Subgroup : [14C3] Other</b>					
09.6600.9005	Administration Malpractice Ins	18,700.00		0.00	18,700.00
<b>Subtotal [14C3] Other</b>		<u>18,700.00</u>		<u>0.00</u>	<u>18,700.00</u>
<b>Total [27] Interest and Insurance</b>		<u>72,962.00</u>		<u>0.00</u>	<u>72,962.00</u>
<b>Group : [30] Statement of Revenue</b>					
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>					
09.3885.1021	IM Room & Board IP Medicaid	(12,634,357.00)		0.00	(12,634,357.00)
Marcum 122	Medicaid Settlement	0.00		(458.00)	(458.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<u>(12,634,357.00)</u>	RJE - 12	<u>(458.00)</u>	<u>(12,634,815.00)</u>
<b>Subgroup : [1B] Medicaid room and board contractual allowance</b>					
09.5885.1021	REV-Allow-IM IP Medicaid	5,984,155.00		0.00	5,984,155.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<u>5,984,155.00</u>		<u>0.00</u>	<u>5,984,155.00</u>
<b>Subgroup : [3A] Medicare Residents (All inclusive)</b>					
09.3885.1011	IM Room & Board IP MCR	(2,264,833.00)		0.00	(2,264,833.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<u>(2,264,833.00)</u>		<u>0.00</u>	<u>(2,264,833.00)</u>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>					
09.5885.1011	REV-Allow-IM IP Medicare	(481,337.00)		0.00	(481,337.00)
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<u>(481,337.00)</u>		<u>0.00</u>	<u>(481,337.00)</u>
<b>Subgroup : [4A] Private-pay residents and other</b>					
09.3885.1012	IM Room & Board IP MCR MGD	(270,828.00)		0.00	(270,828.00)
09.3885.1033	IM Room & Board IP Commercial	(2,591,733.00)		0.00	(2,591,733.00)
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)
<b>Subtotal [4A] Private-pay residents and other</b>		<u>(2,812,519.00)</u>	RJE - 12	<u>(2,340.00)</u>	<u>(2,914,859.00)</u>
<b>Subgroup : [4B] Private-pay room and board contractual allowance</b>					
09.5885.1012	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
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<u>(5,345.00)</u>		<u>0.00</u>	<u>(5,345.00)</u>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>					
09.3230.1011	Pharmacy REV IP MCR	(259,896.00)		0.00	(259,896.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<u>(259,896.00)</u>		<u>0.00</u>	<u>(259,896.00)</u>
<b>Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance</b>					
09.5230.1011	Pharmacy allow IP Medicare	259,896.00		0.00	259,896.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<u>259,896.00</u>		<u>0.00</u>	<u>259,896.00</u>
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>					
09.3230.1012	Pharmacy REV IP MCR MGD	(38,209.00)		0.00	(38,209.00)
09.3230.1033	Pharmacy REV IP Commercial	(145,980.00)		0.00	(145,980.00)
09.3230.8000	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)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<u>(200,974.00)</u>		<u>0.00</u>	<u>(200,974.00)</u>
<b>Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>					
09.5230.1033	Pharmacy allow IP Cont Adj-Commerci	145,980.00		0.00	145,980.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<u>145,980.00</u>		<u>0.00</u>	<u>145,980.00</u>

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 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
09.3160.1011	Phys Ther REV IP MCR	(369,370.00)		0.00	(369,370.00)
09.3160.1043	Phys Ther REV IP Medicare Part B	(125,220.00)		0.00	(125,220.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(494,590.00)</b>		<b>0.00</b>	<b>(494,590.00)</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
09.3160.1012	Phys Ther REV IP MCR MGD	(136,098.00)		0.00	(136,098.00)
09.3160.1021	Phys Ther REV IP Medicaid	(37,618.00)		0.00	(37,618.00)
09.3160.1033	Phys Ther REV IP Commercial	(223,408.00)		0.00	(223,408.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(397,124.00)</b>		<b>0.00</b>	<b>(397,124.00)</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
09.3166.1011	Speech Ther REV IP MCR	(63,463.00)		0.00	(63,463.00)
09.3166.1043	Speech Ther REV IP Medicare Part B	(26,148.00)		0.00	(26,148.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(89,611.00)</b>		<b>0.00</b>	<b>(89,611.00)</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
09.3166.1012	Speech Ther REV IP MCR MGD	(29,834.00)		0.00	(29,834.00)
09.3166.1021	Speech Ther REV IP Medicaid	(16,234.00)		0.00	(16,234.00)
09.3166.1033	Speech Ther REV IP Commercial	(46,161.00)		0.00	(46,161.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(92,229.00)</b>		<b>0.00</b>	<b>(92,229.00)</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
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)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(449,274.00)</b>		<b>0.00</b>	<b>(449,274.00)</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
09.3161.1012	OT Hosp REV IP MCR MGD	(141,051.00)		0.00	(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)
09.3161.1041	OT Hosp REV IP Selfpay Via Hlth	(635.00)		0.00	(635.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(436,414.00)</b>		<b>0.00</b>	<b>(436,414.00)</b>
<b>Subgroup : [10A] Other - Medicare</b>					
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	(12,395.00)
09.5003.1011	Allow. Ancillary IP Medicare	1,116,932.00		0.00	1,116,932.00
09.5003.1043	Allow. Ancillary Medicare Part B	11,078.00		0.00	11,078.00
<b>Subtotal [10A] Other - Medicare</b>		<b>1,082,187.00</b>		<b>0.00</b>	<b>1,082,187.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>					
09.3120.1012	Diagnostic X-Ray REV IP MCR MGD	(655.00)		0.00	(655.00)
09.3120.1033	Diagnostic X-Ray REV IP Commercial	(5,129.00)		0.00	(5,129.00)
09.3140.1012	Laboratory REV IP MCR MGD	(1,595.00)		0.00	(1,595.00)
09.3140.1033	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	94,227.00
09.5003.1033	Allow. Ancillary IP Cont Adj-Commerci	321,202.00		0.00	321,202.00
09.5120.1033	X ray Allowance IP Cont Adj-Commerci	5,129.00		0.00	5,129.00
09.5140.1033	Lab Allowance IP Cont Adj-Commerci	11,351.00		0.00	11,351.00
09.5154.1033	Oxygen allowance IP Cont Adj-Commerci	8,609.00		0.00	8,609.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>579,811.00</b>		<b>0.00</b>	<b>579,811.00</b>
<b>Subgroup : [11] Meals sold to guests, employees, and others</b>					
09.4035.5002	OOR-Food & Nutrition EE Meals (Cafe)	(6,618.00)		0.00	(6,618.00)
<b>Subtotal [11] Meals sold to guests, employees, and others</b>		<b>(6,618.00)</b>		<b>0.00</b>	<b>(6,618.00)</b>
<b>Subgroup : [15] Interest Income</b>					
09.4200.5602	Other Non-Oper REV Int Inc-Misc	(12,886.00)		0.00	(12,886.00)
09.4200.5621	Other Non-Oper REV Unrealized G/L	18,875.00		0.00	18,875.00
<b>Subtotal [15] Interest Income</b>		<b>5,989.00</b>		<b>0.00</b>	<b>5,989.00</b>
<b>Subgroup : [18] Other Revenue</b>					
09.4000.5998	Other Op Revenue-Adm Misc Non-Oper Rev	(9,192.00)		2,798.00	(6,394.00)
			RJE - 12	2,798.00	
09.4002.5511	OOR-Admin Medical Record Fees	(92.00)		0.00	(92.00)
09.4035.5997	OOR-Food & Nutrition Counseling CTR INC	(2,713.00)		0.00	(2,713.00)
<b>Subtotal [18] Other Revenue</b>		<b>(11,997.00)</b>		<b>2,798.00</b>	<b>(9,199.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(12,679,100.00)</b>		<b>0.00</b>	<b>(12,679,100.00)</b>
<b>Group : [31-32] Assels</b>					
<b>Subgroup : [A1] Cash</b>					
09.1100.0010	Cash-Operating Acct	1,835,591.00		0.00	1,835,591.00

Client: **Bristol Health Care, Inc. d/b/a Ingraham Manor**  
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 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
09.1100.0013	Rstd Cash-Collat A/C	943.00		0.00	943.00
09.1100.0050	Petty Cash	250.00		0.00	250.00
09.1100.0058	Petty cash-Rec	435.00		0.00	435.00
<b>Subtotal [A1] Cash</b>		<b>1,637,220.00</b>		<b>0.00</b>	<b>1,637,220.00</b>
<b>Subgroup : [A2] Resident Accounts Receivable</b>				0.00	1,923,454.00
09.1120.0001	A/R-Room and Board	1,923,454.00		0.00	1,923,454.00
09.1120.0003	A/R Credit Balances	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
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>1,601,806.00</b>		<b>0.00</b>	<b>1,601,806.00</b>
<b>Subgroup : [A3] Other Accounts Receivable</b>				0.00	9,027.00
09.1200.0014	A/R - Special Events	9,027.00		0.00	9,027.00
<b>Subtotal [A3] Other Accounts Receivable</b>		<b>9,027.00</b>		<b>0.00</b>	<b>9,027.00</b>
<b>Subgroup : [A4] Inventories</b>				0.00	31,246.00
09.1300.0600	Inventory-MM	31,246.00		0.00	31,246.00
<b>Subtotal [A4] Inventories</b>		<b>31,246.00</b>		<b>0.00</b>	<b>31,246.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>				0.00	2,890.00
09.1400.0002	Prepaid Expense	2,890.00		0.00	2,890.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>2,890.00</b>		<b>0.00</b>	<b>2,890.00</b>
<b>Subgroup : [A8] Other Current Assets</b>				0.00	14,015.00
09.1100.0020	Security Deposits	14,015.00		0.00	14,015.00
09.1100.0040	Cash - Patient Trust	21,336.00		0.00	21,336.00
09.1100.0060	Workers Comp Fund	12,256.00		0.00	12,256.00
<b>Subtotal [A8] Other Current Assets</b>		<b>47,607.00</b>		<b>0.00</b>	<b>47,607.00</b>
<b>Subgroup : [B1] Land</b>				0.00	343,035.00
09.1810.0001	Land	343,035.00		0.00	343,035.00
<b>Subtotal [B1] Land</b>		<b>343,035.00</b>		<b>0.00</b>	<b>343,035.00</b>
<b>Subgroup : [B2] Land Improvements</b>				0.00	409,631.00
09.1810.0002	Land Imp	409,631.00		0.00	409,631.00
09.1910.0001	Acc Dep Lnd Improv	(396,518.00)		0.00	(396,518.00)
<b>Subtotal [B2] Land Improvements</b>		<b>13,113.00</b>		<b>0.00</b>	<b>13,113.00</b>
<b>Subgroup : [B3] Buildings</b>				0.00	8,234,966.00
09.1820.0001	Building / Fixtures	8,234,966.00		0.00	8,234,966.00
09.1820.0002	Building Improvement	1,624,867.00		0.00	1,624,867.00
09.1920.0001	Acc Dep Bldg / 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)
<b>Subtotal [B3] Buildings</b>		<b>1,787,234.00</b>		<b>0.00</b>	<b>1,787,234.00</b>
<b>Subgroup : [B5] Non-Movable Equipment</b>				0.00	44,102.00
09.1850.0001	Fixed Equipment	44,102.00		0.00	44,102.00
09.1950.0001	Acc Dep Fixed Equip	(8,036.00)		0.00	(8,036.00)
<b>Subtotal [B5] Non-Movable Equipment</b>		<b>36,066.00</b>		<b>0.00</b>	<b>36,066.00</b>
<b>Subgroup : [B6] Movable Equipment</b>				0.00	513,657.00
09.1860.0001	Moveable Equipment	513,657.00		0.00	513,657.00
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	(503,715.00)
09.1960.0002	Accum Dep M/E	(631,539.00)		0.00	(631,539.00)
09.1990.0001	Accm Dpr Cmptr Equip	(115,743.00)		0.00	(115,743.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>285,737.00</b>		<b>0.00</b>	<b>285,737.00</b>
<b>Subgroup : [B9] Other Fixed Assets</b>				0.00	17,650.00
09.1880.0001	FA Acquisitions	17,650.00		0.00	17,650.00
09.1900.0000	CIP	676.00		0.00	676.00
<b>Subtotal [B9] Other Fixed Assets</b>		<b>18,326.00</b>		<b>0.00</b>	<b>18,326.00</b>
<b>Subgroup : [D3] Organization Expense</b>				0.00	241,361.00
09.1720.0004	Cost Of Issuance	241,361.00		0.00	241,361.00
09.1720.0005	Bond Discount	60,511.00		0.00	60,511.00
09.1720.0008	Bond-Underwrits Disc	78,849.00		0.00	78,849.00
09.1720.0009	Bond Issue Costs	92,505.00		0.00	92,505.00
09.1720.0010	Accum Amort-Issuance	(68,753.00)		0.00	(68,753.00)
09.1720.0011	Accum Amort-Bond COI	(179,391.00)		0.00	(179,391.00)
09.1720.0012	AccumAmort-Unamr Dis	(38,758.00)		0.00	(38,758.00)
09.1720.0013	AccumAmort-Under Dis	(58,604.00)		0.00	(58,604.00)
<b>Subtotal [D3] Organization Expense</b>		<b>127,220.00</b>		<b>0.00</b>	<b>127,220.00</b>
<b>Subgroup : [D5] Investments Related to Resident Care</b>				0.00	1,015,221.00
09.1110.1000	Investments	1,015,221.00		0.00	1,015,221.00

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 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
09.1600.0004	Inv in BHDF	26,040.00		0.00	26,040.00
<b>Subtotal [D5] Investments Related to Resident Care</b>		<b>1,041,261.00</b>		<b>0.00</b>	<b>1,041,261.00</b>
<b>Total [31-32] Assets</b>		<b>7,182,288.00</b>		<b>0.00</b>	<b>7,182,288.00</b>
<b>Group : [33-34] Liabilities</b>					
<b>Subgroup : [A1] Trade Accounts Payable</b>					
09.2100.0010	Accounts Payable			0.00	
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(337,120.00)</b>		<b>0.00</b>	<b>(337,120.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>					
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)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(525,307.00)</b>		<b>0.00</b>	<b>(525,307.00)</b>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>					
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)
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<b>(1,985.00)</b>		<b>0.00</b>	<b>(1,985.00)</b>
<b>Subgroup : [A9] Mortgage Payable</b>					
09.2800.0030	Bond Payable-CP	(588,335.00)		0.00	(588,335.00)
<b>Subtotal [A9] Mortgage Payable</b>		<b>(588,335.00)</b>		<b>0.00</b>	<b>(588,335.00)</b>
<b>Subgroup : [A10] Interest Payable</b>					
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
<b>Subtotal [A10] Interest Payable</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [A12] Other Current Liabilities</b>					
09.2100.0070	Unclaimed Checks	25.00		0.00	25.00
09.2100.0080	A/R Credit Balances	(135,124.00)		0.00	(135,124.00)
09.2100.0085	Security Deposit-Oth	(14,015.00)		0.00	(14,015.00)
09.2100.0086	Patient Trust Pay	(21,336.00)		0.00	(21,336.00)
09.2100.0090	Patient Refunds	5,399.00		0.00	5,399.00
09.2100.0095	Property Tax Payable	(64,155.00)		0.00	(64,155.00)
09.2300.0001	Annuities Withheld	6,798.00		0.00	6,798.00
09.2300.0003	I.R.S. Levy Withheld	401.00		0.00	401.00
09.2300.0007	Due To AFLAC	(22.00)		0.00	(22.00)
09.2300.0009	Mel Pay Deduction	364.00		0.00	364.00
09.2300.0010	Auxiliary Gold Sale	(117.00)		0.00	(117.00)
09.2300.0013	NEHRC Club Ded	53.00		0.00	53.00
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)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(1,396,112.00)</b>		<b>0.00</b>	<b>(1,396,112.00)</b>
<b>Subgroup : [B2] Mortgages Payable</b>					
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)
<b>Subtotal [B2] Mortgages Payable</b>		<b>(2,491,940.00)</b>		<b>0.00</b>	<b>(2,491,940.00)</b>
<b>Subgroup : [B3] Loans from Owners or Related Parties</b>					
09.2110.0020	Due To/From BHI	(2,204,009.00)		0.00	(2,204,009.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(2,204,009.00)</b>		<b>0.00</b>	<b>(2,204,009.00)</b>
<b>Total [33-34] Liabilities</b>		<b>(7,544,808.00)</b>		<b>0.00</b>	<b>(7,544,808.00)</b>
<b>Group : [35] Equity</b>					
<b>Subgroup : [B5] Cumulated Earnings</b>					
09.2900.0013	Unrestricted Fund	388,559.00		0.00	388,559.00
09.2910.0050	Tmp Rest Fund	(26,039.00)		0.00	(26,039.00)
09.7777.7777	Closing Clearing	(309,507.00)		0.00	(309,507.00)
<b>Subtotal [B5] Cumulated Earnings</b>		<b>53,013.00</b>		<b>0.00</b>	<b>53,013.00</b>
<b>Total [35] Equity</b>		<b>53,013.00</b>		<b>0.00</b>	<b>53,013.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: *Bristol Health Care, Inc. d/b/a Ingraham Manor*  
 Engagement: *Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor*  
 Period Ending: *9/30/2015*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *H.02 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass licenses from the Dues line				
		D.01 - Page 156		
Marcum 101	Licenses		650.00	
09.6600.7650	Administration Member Dues & Fees			650.00
<b>Total</b>			<u>650.00</u>	<u>650.00</u>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass leased equipment to the appropriate line of the cost report				
		D.01 - Page 161		
Marcum 102	Leased Equipment		4,547.00	
09.6600.5340	Administration Office Supplies			1,007.00
09.6600.7145	Administration Copy Machine Costs			3,540.00
<b>Total</b>			<u>4,547.00</u>	<u>4,547.00</u>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass expenses from Operation of Plant Misc. Expense account				
		D.01 - Page 174		
09.6600.7720	Administration Telephone		5,457.00	
09.6692.7455	Operation Of Plant Rental Of Equipment		1,300.00	
Marcum 103	Cable Television		16,256.00	
09.6692.7305	Operation Of Plant Misc Expense			23,013.00
<b>Total</b>			<u>23,013.00</u>	<u>23,013.00</u>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass expense from the management fee line that does not belong				
		N.02a - Page 1		
09.6600.3350	Administration Consulting Fees		2,714.00	
09.6600.3550	Administration Management Fees			2,714.00
<b>Total</b>			<u>2,714.00</u>	<u>2,714.00</u>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass cell phone and Medicare online billing from the telephone expense line				
		N.02a		
Marcum 104	Cell Phone		966.00	
Marcum 105	Medicare Online Billing		1,936.00	
Marcum 106	Internet		3,017.00	
09.6600.7720	Administration Telephone			5,919.00
<b>Total</b>			<u>5,919.00</u>	<u>5,919.00</u>
<b>Reclassifying Journal Entries JE # 6</b>				
To reclass the dentist expense to the appropriate line				
		N.02		
Marcum 107	Dentist		13,901.00	
09.6600.3350	Administration Consulting Fees			13,901.00
<b>Total</b>			<u>13,901.00</u>	<u>13,901.00</u>
<b>Reclassifying Journal Entries JE # 7</b>				
To reclass expenses from administration consulting fees to the correct line				
		N.02a		
09.6230.3350	Pharmacy Consulting Fees		13,112.00	
09.6600.3200	Administration Accounting Fees		25,336.00	
09.6600.7650	Administration Member Dues & Fees		3,854.00	
Marcum 108	Eye Exam (Patient Specific)		218.00	
09.6600.3350	Administration Consulting Fees			42,522.00
<b>Total</b>			<u>42,522.00</u>	<u>42,522.00</u>
<b>Reclassifying Journal Entries JE # 8</b>				
To reclass expenses from employee benefit line				
		N.02a		
09.6600.7015	Administration Advertising Expense		244.00	
09.6600.7205	Administration Employ Satisfaction		2,015.00	
Marcum 109	Kitchen Supplies - Utensils, napkins, etc.		7,690.00	

Client: *Bristol Health Care, Inc. d/b/a Ingraham Manor*  
 Engagement: *Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor*  
 Period Ending: *9/30/2015*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *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			10,415.00
<b>Total</b>			<b>10,415.00</b>	<b>10,415.00</b>
<b>Reclassifying Journal Entries JE # 9</b>		<b>I.01</b>		
To reclass salaries appropriately				
09.6680.1050	Food & Nutrition Supervisors/Coord		4,656.00	
09.6680.1600	Food & Nutrition Service Workers		18,986.00	
09.6690.1050	Environmental Serv Supervisors/Coord		721.00	
09.6690.1600	Environmental Serv Service Workers		37,367.00	
Marcum 112	DON/ADON Salaries		68,812.00	
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
09.6022.1500	Nrsg Pool & Serv Clerical			49,344.00
09.6022.1900	Nrsg Pool & Serv DLDA/WCLD			29,562.00
09.6022.1992	Nrsg Pool & Serv PTO Expense Accrual			379,848.00
09.6600.3550	Administration Management Fees			116,326.00
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
<b>Total</b>			<b>4,716,795.00</b>	<b>4,716,795.00</b>
<b>Reclassifying Journal Entries JE # 10</b>		<b>M.01</b>		
To reclass Maureen 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
<b>Total</b>			<b>25,191.00</b>	<b>25,191.00</b>
<b>Reclassifying Journal Entries JE # 11</b>		<b>M.01</b>		
To reclass items under 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
<b>Total</b>			<b>1,991.00</b>	<b>1,991.00</b>
<b>Reclassifying Journal Entries JE # 12</b>		<b>M.01</b>		
To reclass revenue to the correct line				
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			458.00
<b>Total</b>			<b>2,798.00</b>	<b>2,798.00</b>
<b>Reclassifying Journal Entries JE # 13</b>		<b>D.01 - Pg. 160</b>		
To reclass computer maintenance fees to page 16				
Marcum 123	Computer Maintenance Fee		20,190.00	
09.6692.7280	Operation Of Plant Maint/Serv Contracts			20,190.00

Client: *Bristol Health Care, Inc. d/b/a Ingraham Manor*  
Engagement: *Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor*  
Period Ending: *9/30/2015*  
Trial Balance: *A.01 - TB-CCNH*  
Workpaper: *H.02 - Reclassifying Journal Entries Report*

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Total			<u>20,190.00</u>	<u>20,190.00</u>





Workpaper Index:  
Prepared By:  
Reviewed By:  
Workpaper Date: 1/26/2016  
Run Date: 1/26/2016

Provider Name: Bristol Health Care, Inc. d/b/a Ingraham Manor  
Provider Number: 20561  
Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

Conclusion: