State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed)							
Bristol Healthcare, Inc. d/b/a Ingraham Manor							
Address (No. & Street, City, State, Zip Code)							
400 North Main Street, Bristol, CT 06010							
Type of Facility							
☑ Chronic and Convalescent Nursing Home only (CCNH)		Rest Home with Nursing Supervision only (RHNS)	□ (Specify)				
Report for Year Beginning 10/1/2016		Report for Year Ending 9/30/2017					

License Numbers: CCNH RHNS (Specify)	Medicare Provider
2056-C	07-5329

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
	20561		

For Department Use Only

Sequence Number	Signed and	Date	Sequence Number	Signed and Notarized	Date Received	
Assigned	Notarized	Received	Assigned	8		

Table of Contents

Gen	eral Information - Administrator's/Owner's Certification	1
Gen	eral Information and Questionnaire - Data Required for Real Wage Adjustment	1A
Gen	eral Information and Questionnaire - Type of Facility - Organization Structure	2
Gen	eral Information and Questionnaire - Partners/Members	3
Gen	eral Information and Questionnaire - Corporate Owners	3A
Gen	eral Information and Questionnaire - Individual Proprietorship	3B
Gen	eral Information and Questionnaire - Related Parties	4
Gen	eral Information and Questionnaire - Basis for Allocation of Costs	5
Gen	eral Information and Questionnaire - Leases	6
Gen	eral Information and Questionnaire - Accounting Basis	7
Sche	edule of Resident Statistics	8
Sche	edule of Resident Statistics (Cont'd)	9
A.	Report of Expenditures - Salaries & Wages	10
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant	
	Administrators and Other Relatives	11
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant	
	Administrators and Other Relatives (Cont'd)	12
B.	Report of Expenditures - Professional Fees	13
	Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee	
	for Service Basis	14
C.	Expenditures Other than Salaries - Administrative and General	15
C. C.	Expenditures Other than Salaries (Cont'd) - Administrative and General	16
	Schedule C-1 - Management Services	17
C.	Expenditures Other than Salaries (Cont'd) - Dietary	18
C.	Expenditures Other than Salaries (Cont'd) - Laundry	19
C.	Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
	Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C.	Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
	Depreciation Schedule	23
	Amortization Schedule	24
C.	Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C.	Expenditures Other than Salaries (Cont'd) - Interest	26
C. D.	Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D.	Adjustments to Statement of Expenditures	28
D.	Adjustments to Statement of Expenditures (Cont'd)	29
F.	Statement of Revenue	30
G.	Balance Sheet	31
G.	Balance Sheet (Cont'd)	32
G.	Balance Sheet (Cont'd)	33
G.	Balance Sheet (Cont'd)	34
G.	Balance Sheet (Cont'd) - Reserves and Net Worth	35
H.	Changes in Total Net Worth	36
I.	Preparer's/Reviewer's Certification	37

	General In		
Name of Facility (as licensed)	License N	1	
Bristol Healthcare, Inc. d/b/a Ingraham Ma	nor 2056-C	9/30/2017	1 37
A MISREPRESENTATION OR I COST REPORT MAY BE PUN FEDERAL LAW.	FALSIFICATION OF		
I HEREBY CERTIFY that I ha Cost Report and supporting sch [facility name], for the cost repo that to the best of my knowledg the books and records of the pro	edules prepared for Br ort period beginning C e and belief, it is a tru	tistol Healthcare, Inc. d/b/a Ingr totober 1, 2016 and ending Sept e, correct, and complete stateme	aham Manor ember 30, 2017, and
I hereby certify that I have directe Schedule of Resident Statistics, St Balance Sheet of this Facility in a year ended as specified above. {a}	atements of Reported E ccordance with the Rep	xpenditures, Statements of Reven	ues and the related
I have read this Report and here my knowledge under the penalt presented in this Report as a ba- residents were incurred to provi recorded have been retained as request.	y of perjury. I also ce sis for securing reimbu de resident care in thi	rtify that all salary and non-sala ursement for Title XIX and/or o s Facility. All supporting record	ry expenses ther State assisted ds for the expenses
{a} Subject to Desk Audit Revi	ew		
Signed (Administrator)	Date	Signed (Owner)	Date
		Printed Name (Owner)	
Printed Name (Administrator) Jonathan Neagle Subscribed and Sworn to before me:	of Date	Signed (Notary Public)	Comm. Expires

General Information

(Notary Seal)

State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	Data Required for Real Wage Adjustment					
				Page 1A	37	
Name of Facility		Period Covered:		From	То	
Bristol Healthcare, Inc. d/b/a Ingraham Manor				10/1/2016	9/30/2017	
Address of Facility 400 North Main Street, Bristol, CT 06010						
Report Prepared By	Phone Nun	nber	Date			
Marcum LLP		203-781-96	500	1/11/2018		
Item		Total	CCNH	RHNS	(Specify)	
1. Dietary wages paid	\$					
2. Laundry wages paid	\$					
3. Housekeeping wages paid	\$					
4. Nursing wages paid	\$					
5. All other wages paid	\$					
6. Total Wages Paid	\$					
7. Total salaries paid	\$					
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$					

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire Type of Facility - Organization Structure

		ility Report for Year E	nded Page	of
	860-585-3400	9/30/2017	2	37
Name of Facility (as shown on license)	Address (No	o. & Street, City, State, Z	Zip)	
Bristol Healthcare, Inc. d/b/a Ingraham Manor	400 North M	fain Street, Bristol, CT	06010	
CCNH	RHNS	(Specify)		Provider No.
License Numbers: 2056-C			07-5329	
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with I Supervision only		ecify)	
Type of Ownership (Check appropriate box)				
O Proprietorship O LLC O Partnership	O Profit Corp.	• Non-Profit Corp.	O Government	O Trust
If this facility opened or closed during report year provid	de:	Date Opened Dat	e Closed	
Has there been any change in ownership	_	_		
or operation during this report year?	O Yes	• No If "	Yes," explain full	у.
Administrator				
Name of Administrator		Nursing Home		
Jonathan Neagle		Administrator's	000747	
		License No.:		
Other Operators/Owners who are assistant administrator	rs (full or part time)			
Name N/A		License No.:		

General Information and Questionnaire Partners/Members

Name of Facility		License No.		Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingral	ham Manor	2056-C	9/30/2017	G () ()	3	37
Legal Name of Partners	hip/LLC	Business	Business Address		State(s) and/or Town(s) Which Registered	
Name of Partners/Members	Business 2	Address		Title	% Ow	vned
N/A						

General Information and Questionnaire Corporate Owners

Name of Facility	License No. Report for Year Ended			Page of	
Bristol Healthcare, Inc. d/b/a Ingraham Mano		9/30/2017		3A 37	
If this facility is owned or operated as a corpo	oration, provide the	following informat	ion:		
Legal Name of Corporation	Busines	ss Address	State(s) in Which Incorpora		
Bristol Healthcare, Inc. d/b/a	400 North Main S	treet, Bristol, CT	СТ	<u> </u>	
Ingraham Manor	06010				
Name of Directors, Officers	Busines	ss Address	Title	No. Shares Held by Each	
See Complete Listing Attached					
Names of Stockholders Owning at Least 10% of Shares					

2017 BOARD OF DIRECTORS

BRISTOL HOSPITAL AND HEALTH CARE GROUP, INC.

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Medical Staff Representative 25 Newell Road, Suite E-32 Bristol, CT 06010 Email: Darkmist1@comcast.net

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Bala Shanmugam, M.D.

President of the Medical Staff 923 Farmington Avenue Bristol, CT 06010 (860) 314-6000 Email: Drbshanmugam@gmail.com

18 Board Members -

State of Connecticut Annual Report of Long-Term Care Facility CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page of
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C	9/30/2017	3B 37
If this facility is owned or operated as an individua			tion:
Own	ner(s) of Facility		
N/A			

General Information and Questionnaire Related Parties*

Name of Facility		Licens	e No.		Report for Year Ended		Page	of
Bristol Healthcare, Inc.	d/b/a Ingraham Manor		2056-C		9/30/2017		4	37
Are any individuals rece	eiving compensation from the	facility r	elated th	rough		If "Yes," provide th	e Name/Ad	dress and
•	rol, ownership, family or busin	•		•	Yes • No	complete the inform		
Are any individuals or c	companies which provide good	s or serv	ices,					
• •	roperty or the loaning of funds		-					
e :	ssociation, common ownership				⊙ Yes O No			
association to any of the	e owners, operators, or official	s of this i	facility?			If "Yes," provide th	e following	information:
		Al	so Provi	ides		Indicate Where		
		Goo	ds/Servi	ces to		Costs are Included		
Name of Related	Business		Related		Description of Goods/Services	in Annual Report	Cost	Actual Cost to th
Individual or Company	Address	Yes	No	%**	Provided	Page # / Line #	Reported	Related Party
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	0	۲		Management Fees & Administrator	Pg. 16 & 10 / Line m12	358,598	358,598
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	0	۲		Medical Malpractice Insurance	Pg. 27 / Line 14c3	18,700	18,70
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	0	۲		Employee Physicals	Pg. 15 / Line 1a9	40,317	40,31
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	0	٥		Payroll Deductions	Passthrough from Emp		
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	0	۲		Payroll Processing	Pg. 16 / Line m11	14,863	14,863
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	0	۲		Medical Director/Assistant Medical Director	rPg. 13 / Line B8	18,000	18,00
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	0	۲		Common Pension Plan	Pg. 15 / Line 1a7	183,572	183,572
Bristol Hospital, Inc.	41 Brewster Road, Bristol, CT 06010	0	۲		Property/Umbrella Insurance	Pg. 27 / Line 14a	53,277	53,27
		0	0					

* Use additional sheets if necessary.

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

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No		Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C		9/30/2017	5	37
If the facility is licensed as CDH and/or RCH or	provides AI	DS or TBI s	services with special Medicaid r	ates, costs	5
must be allocated to CCNH and RHNS as follow	vs:		-		
Item			Method of Allocation		
Dietary		Number of	meals served to residents		
Laundry		Number of	pounds processed		
Housekeeping		Number of	square feet serviced		
		Number of	hours of routine care provided l	oy EACH	
Nursing		employee c	lassification, i.e., Director (or C	harge Nur	:se),
		Registered	Nurses, Licensed Practical Nurs	ses, Aides	and
		Attendants			
Direct Resident Care Consultants		Number of	hours of resident care provided	by EACH	
		specialist (See listing page 13)		
Maintenance and operation of plant		Square feet			
Property costs (depreciation)		Square feet			
Employee health and welfare		Gross salari			
Management services			e cost center involved		
All other General Administrative expenses			rect and Allocated Costs		
The preparer of this report must answer the follo	wing question	ons applicab	le to the cost information provi	ded.	
1. In the preparation of this Report, were all	• Yes	O No	If "No," explain fully why such	allocatior	ı was not
costs allocated as required?	0 103	0 100	made.		
2. Explain the allocation of related company exp	penses and at	ttach copy o	of appropriate supporting data.		
N/A					
3. Did the Facility appropriately allocate and sel			0	e cost cent	ers?
(e.g., Assisted Living, Home Health, Outpatie	ent Services,	Adult Day	Care Services, etc.)		
	• Yes		If "No," explain fully why such made.	allocation	ı was not

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Y	ear Ended		Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Man	or		2056-C	9/30/2017			6	37
	Relate	ed * to						
	Own	ners,						
	-	ators,				Annual		
		cers		Date of	Term of	Amount		ount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Clai	med
Ricoh, 100 Pearl Street Hartford, CT 060103	0	٥	Copier	04/01/16	5 Years	17,132	17,132	
	0	0						
	0	0						
	0	0						
	0	0						
	0	0						
	0	0						
	0	0						
	0	0						
	0	0						
Is a Mileage Log Book Maintained for All L	eased V	ehicles	s? О Ү	les O	No	Total ***	17,132	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire Accounting Basis

Name of Facility License No.	Report for Year Ended		Page of
Bristol Healthcare, Inc. d/b/a Ingrat 2056-C	9/30/2017		7 37
The records of this facility for the period covered by this report			, 3,
• Accrual O Cash O Modified Cash			
Is the accounting basis for this			
period the same as for the • Yes	If "No," explain.		
previous period? O No			
In Jan en Jourt A community o Firms			
Independent Accounting Firm Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT		
2 Crowe Horwath LLP	PO Box 71570, Chicago, IL 60694-1570	00311	
3	10 Box 71570, Cilicago, IL 00094-1570		
4			
Services Provided by This Firm (describe fully)			
1 Reimbursement Advisory Consulting		\$	10,638
2 Annual audit, facility audit		\$	32,700
3		\$	02,700
4		\$	
T			Services Provided
		-	Services Provided
Are These Charges Reflected in the Expenditure Portion of This Report? If Y	Ver Smaller England Classification and Line No.	\$	43,338
\odot Yes O No Page 15, Line 1d	es, specify Expense Classification and Line No.		
Legal Services Information			
Name of Legal Firm or Independent Attorney		Telephone	Number
1 Treasurer State of CT		860-584-62	
2 State Marshal Arthur B Cyr		860-261-48	
3			
4			
5			
Address (No. & Street, City, State, Zip Code)			
1 111 North Main Street #23, Bristol, CT 06010			
2 201 West Street, Bristol, CT 06010			
3			
4			
5 Services Provided by This Firm (<i>describe fully</i>)			
			170
1 Probate Court (Disallowed on Pg. 28)	200	\$	450
2 State Marshal fee for serving conservator application (Disallowed on Pg	. 28)	\$	120
3		\$	
4		\$	
5		\$	
		Charge for	Services Provided
		\$	570
Are These Charges Reflected in the Expenditure Portion of This Report? If Y	es, Specify Expense Classification and Line No.		
O Yes O No Page 15, Line 1e			

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

Schedule of Resident Statistics

Name of Facility	License N	lo.			Report fo	r Year Ende	ed		Page	of		
Bristol Healthcare, Inc. d/b/a Ingraham Manor			2056-С				9/30/2017					37
]	Period 10/	/1 Thru 6/	30		Period 7/	1 Thru 9/3	0
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
 Certified Bed Capacity A. On last day of PREVIOUS report period 	128	128			128	128			128	128		
B. On last day of THIS report period2. Number of Residents	128	128			128	128			128	128		
A. As of midnight of PREVIOUS report period	119	119			119	119			108	108		
B. As of midnight of THIS report period	120	120			108	108			120	120		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,498	4,498			3,578	3,578			920	920		
B. Medicaid (Conn.)	31,609	31,609			23,842	23,842			7,767	7,767		ļ
C. Medicaid (other states)												<u> </u>
D. Private Pay	2,365	2,365			1,467	1,467			898	898		L
E. State SSI for RCH												
F. Other (Specify)	3,463	3,463			2,532	2,532			931	931		
G. Total Care Days During Period (3A thru F)	41,935	41,935			31,419	31,419			10,516	10,516		
 Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds A. Medicaid Bed Reserve Days 												
B. Other Bed Reserve Days	1	1			1	1						
5. Total Resident Days (3G + 4A + 4B)	41,936	41,936			31,420	31,420			10,516	10,516		<u> </u>

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

			Scl	hed	ule of	Re	side	nt S	tatis	stics (O	Cont'd)		
Name of Facil	lity			Licer	nse No.				Report	t for Year	Ended		Page	of
Bristol Health	care, In	c. d/b/a	Ingraham Manoi	2	056-C				-	9/30/201	7		9	37
	•	0	in the certified b llowing informat		pacity du	ring tł	ne repoi	rt year	?	0	Yes	۲	No	
	, provid		f Change		Cł	ange	in Bed	ç.		Ca	pacity Afte	er Change		
Datas	CONIL	1	(Specify)		Lost	lange			1	Ca	pacity Alte			
Date of	Date of CCNH RHNS (Specify) Lost Gained													
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason f	or Change
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	cerui	IUIIII	(speeny)	Reason	or change
	-	-	in certified bed c 90 days followin	-		the re	eport ye	ar (as	reporte	ed in item	4 above) p	provide the num	ber of	
			Change in Re	esider	t Days					СС	NH	RHNS	(Spe	cify)
1st chang			-											
2nd chan	0													
3rd chan														
4th chan 6. Number		lents an	d Rates on Septe	mber	30 of Cos	st Yea	r							
0. 110000	or resid	un an	Medicare		Medi					Se	elf-Pay		Other Star	te Assisted
											2			
	Item		CCNH	C	CNH	RI	HNS	CO	CNH	RF	INS	(Specify)	R.C.H.	ICF-MR
No. of R	esidents		14		84				22					
Per Dien				_										
a. One b			Various		236.52				433.00					
b. Two l			Various		236.52				419.00					
c. Three bed r		e												
bed I	ms.													
7. Total Nu	mber of	Physica	al Therapy Treat	ments						ТО	TAL	CCNH	RHNS	(Specify)
		are - Par									5,450	5,450		
B.			lusive of Part B)											
			e Treatments								145	145		
C	2. Rest Other	torative	Treatments								16.266	16.266		
		Physical	Therapy Treatm	ients							16,366 21,961	16,366 21,961		
			Therapy Treatm								21,501	21,501		
		are - Par									654	654		
B.	Medica	id (Exc	lusive of Part B)											
			e Treatments								16	16		
2. Restorative Treatments														
	Other	nooch 7	horany Treatme	nte							1,763 2,433	1,763 2,433		
D. Total Speech Therapy Treatments 9. Total Number of Occupational Therapy Treatments											2,433	2,435		
A. Medicare - Part B										4,642	4,642			
			lusive of Part B)								.,	.,		
			e Treatments								184	184		
		torative	Treatments											
	Other)			4						17,158	17,158		
D.	Total C	ccupati	ional Therapy T	reatm	ents						21,984	21,984		

State of Connecticut Annual Report of Long-Term Care Facility CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.		Report for Yea		Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C		9/30/2017		10	37
Are time records maintained by all individuals receiving con	mpensation?	٥	Yes	0	No	1
the time records manualice by an marvia and recorving con-	inpensation.		Total Cost a		110	
			Total Cost a			
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I						
of Schedule A1)		_				
2. Administrator(s) (Complete also Sec. III	140 201	2 090				
of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV	140,301	2,080				
of Schedule A1)						
4. Other Administrative Salaries (telephone						
operator, clerks, receptionists, etc.)	228,640	11,984				
5. Dietary Service	- , - •					
a. Head Dietitian	33,866	1,076				
b. Food Service Supervisor	53,842	2,193				
c. Dietary Workers	360,778	28,617				
 Housekeeping Service a. Head Housekeeper 						
b. Other Housekeeping Workers	336,483	21,515				
7. Repairs & Maintenance Services		,				
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	33,438	2,064				
8. Laundry Service						
a. Supervisor b. Other Laundry Workers	58,223	4,097			-	
9. Barber and Beautician Services	58,225	4,097				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants 12. Professional Care of Residents						
	160 777	4 160				
a. Directors and Assistant Director of Nurses b. RN	160,777	4,169				
1. Direct Care	1,055,136	21,899				
2. Administrative**	672,672	21,333				
c. LPN						
1. Direct Care	607,333	24,837				
2. Administrative**	1.7(0.122	162.064				
d. Aides and Attendants e. Physical Therapists	1,769,132 38,277	163,264 982		+		
f. Speech Therapists	7,965	204				
g. Occupational Therapists	35,492	911		1		
h. Recreation Workers	73,155	4,176				
i. Physicians						
1. Medical Director						
2. Utilization Review 3. Resident Care***						
4. Other (Specify)						
cut (speer)						
j. Dentists					[
k. Pharmacists						
1. Podiatrists		= .				
m. Social Workers/Case Management	114,188	4,155				
n. Marketing o. Other (Specify)	52,680	2,086				
See Attached Schedule						
A-13. Total Salary Expenditures	5,832,378	321,640			1	

* 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.

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

Schedule of Other Salaries and Wages (Page 10)

	СС	NH	RH	INS	(Specify)			
Position	\$	Hours	\$	Hours	\$	Hours		
	0							
Total	\$ -		\$ -		\$ -			
10tai	\$ -	-	\$ -	-	\$ -	-		

Schedule of Other Fees (Page 13)

	CC	NH	RH	INS	(Specify)		
Service	\$	Hours	\$	Hours	\$	Hours	
	0						
Total	\$ -	-	\$-	-	\$ -	-	

Attachment Page 10/13

State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

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

Assistant Administrators and Other Related Parties*

Name of Facility				License No.		1	Year Ended		Page	of
				2056-C		-	rear Ended		11	37
Bristol Healthcare, Inc. d/b/a Ingrah	nam Manor			2056-C	1	9/30/2017			11	37
Name	CCNH	Salary Pai	d (Specify)	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
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Mary Smith	62,409			Non Discriminatory	Director of Nursing	1,699	12A	N/A		

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

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

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

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

Assistant Administrators and Other Related Parties*

Name of Facility (as licensed)				License No.		Report for Y	ear Ended		Page	of
Bristol Healthcare, Inc. d/b/a Ingra	ham Manor			2056-C		9/30/2017			12	37
		Salary Pai	d	Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name	CCNH	RHNS	(Specify)	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Received
Section III - Administrators***										
Jonathan Neagle	140,301			Non Discriminatory	Administrator	2,080	A2	N/A		
Section IV - Assistant Administrators										

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

** Include <u>all</u> other employment worked during the cost year.

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.		Report for Y 9/30/2017	ear Ended	Page	of 27
Bristol Healthcare, Inc. d/b/a Ingraham Manor	205	6-C		1.1.1	13	37
		-	Total Cost	and Hours		
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee	Centr	liouis	KIINS	Tiours	(speeny)	110013
for service basis in lieu of salary						
(For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	13,900	Monthly				
3. Pharmacist	45,037	198				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	405,379	7,047				
b. Other						
6. Social Worker						
7. Recreation Worker		T				
8. Physicians						
a. Medical Director (entire facility)	18,000	227				
b. Utilization Review						
(Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee						
(Quarterly meetings) 2. Pharmaceutical Committee						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee						
(Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	84,358	1,467				
b. Other						
10. Occupational Therapist						
a. Resident Care	375,870	6,534				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	2,500	Fixed Fee				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule						
3-13 Total Fees Paid in Lieu of Salaries	945,044	15,473				

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

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

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

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

Name of Facility	License No.		Report for	Year End	led	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Man	or 2056-C		9/30/2017			14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, OfficersYesNo		Explanation of Relationsh		Relationship	
West River Pharmacy, fka MedStat Pharmacy, 41 Northwest Drive, Plainville, CT 06062			No O	N/A			
Symbria Rehab Services, 28100 Torch Parkway, Suite 600, Warrenville, IL 60558	Physical, Occupational and Speech Therapy	0	0	N/A			
Dr. Doris Alher, MD - Bristol Hospital	Medical Director	0	0	N/A			
Dr. Surendran Varma, MD - Bristol Hospital	Assistant Medical Director	0	0	N/A			
Health Drive Dental Group, 888 Worcester Street, Suite 130, Wellesley, MA 02482-3744	Dentist, Dental Services	0	0	N/A			
Anne Cahill Kleutch MA	RN Survey	0	0	N/A			
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility License N	lo.	Report for Y	ear Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor 2056		9/30/2017		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	192,865	192,865		
2. Disability Insurance	\$	15,828	15,828		
3. Unemployment Insurance	\$	54,482	54,482		
4. Social Security (F.I.C.A.)	\$	415,511	415,511		
5. Health Insurance	\$	391,834	391,834		
6. Life Insurance (employees only)					
(not-owners and not-operators)	\$	15,842	15,842		
7. Pensions (Non-Discriminatory)	\$	182,738	182,738		
(not-owners and not-operators)					
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>)	\$	47,884	47,884		
See Attached Schedule					
b. Personal Retirement Plans, Pensions, and	\$				
Profit Sharing Plans for Owners and					
Operators (Discriminatory)*					
c. Bad Debts*	\$	96,000	96,000		
d. Accounting and Auditing	\$	43,338	43,338		
e. Legal (Services should be fully described on Page 7	7) \$	570	570		
f. Insurance on Lives of Owners and	\$				
Operators (Specify)*					
g. Office Supplies	\$	8,658	8,658		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	4,486	4,486		
2. Cellular Phones	\$	367	367		
i. Appraisal (Specify purpose and	\$				
attach copy)*					
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$				
2. Other (<i>Specify</i>)	\$				
See Attached Schedule					
3. Resident Day User Fee	\$	706,177	706,177		
Subtotal	\$	2,176,580	2,176,580		

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

(Carry Subtotals forward to next page)

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

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

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	(0)		
Employee Physicals	\$ 40,317		
Employee Satisfaction (Disallowed)	\$ 2,264		
Tuition Reimbursement (Disallowed)	\$ 2,265		
Recruitment Expenses	\$ 3,038		
Total	\$ 47,884	\$-	\$-

Schedule of Other Taxes

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

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

Name of Facility	License No.		Report for Y	ear Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C		9/30/2017		16	37
Item			Total	CCNH	RHNS	(Specify)
Subtot	tals Brought Forwa	rd:	2,176,580	2,176,580		
1. Travel and Entertainment						
1. Resident Travel and Entertainment		\$				
2. Holiday Parties for Staff		\$				
3. Gifts to Staff and Residents		\$				
4. Employee Travel		\$	434	434		
5. Education Expenses Related to Seminars	and Conventions	\$	800	800		
6. Automobile Expense (not purchase or dep	preciation)	\$				
7. Other (<i>Specify</i>)		\$				
See Attached Schedule						
m. Other Administrative and General Expenses						
1. Advertising Help Wanted (all such expension)	es)	\$	1,868	1,868		
2. Advertising Telephone Directory all such	expenses)***	\$				
3. Advertising Other (<i>Specify</i>)***		\$	100	100		
See Attached Schedule						
4. Fund-Raising***		\$				
5. Medical Records		\$				
6. Barber and Beauty Supplies (if this service	e is supplied	\$				
directly and not by contract or fee for serv	vice)***					
7. Postage		\$	3,028	3,028		
* 8. Dues and Membership Fees to Profession	al	\$	11,946	11,946		
Associations (Specify)						
See Attached Schedule						
8a. Dues to Chamber of Commerce & Other Non-	-Allowable Org.***	\$				
9. Subscriptions		\$				
10. Contributions***		\$				
See Attached Schedule						
11. Services Provided by Contract (Specify and	d Complete	\$	144,860	144,860		
Schedule C-2, Page 21 for each firm or in	dividual)					
12. Administrative Management Services**		\$	218,297	218,297		
13. Other (<i>Specify</i>)		\$	98,347	98,347		
See Attached Schedule						
C-14 Total Administrative & General Expenditure	S	\$	2,656,260	2,656,260		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$-	\$-	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Administration Promotion	\$ 100		
Total Other Advertising	\$ 100	\$ -	\$ -

Schedule of Dues

Description	CCN	H	RH	NS	(Specif	y)
		0				
Leading Edge	\$ 1	11,946				
Total Dues	\$ 1	11,946	\$	-	\$	-

Schedule of Contributions

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

Schedule of Other Administrative and General

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

Name of Facility	License No.	Report for Year Ended	Page of
Bristol Healthcare, Inc. d/b/a Ingraham M		9/30/2017	17 37
Bristor rieatucate, ne. d/0/a nigranam w	2030-C	<i>3/30/2011</i>	17 57
	Cost of		Indicate Where Costs
Name & Address of Individual or	Management	Full Description of Mgmt. Service	are Included in Annual
Company Supplying Service	Service	Provided	Report Page #/Line #
Bristol Hospital, Inc., 41 Brewster Road,	218,297	Parent company chargebacks for	Pg. 16 / Line m12
Bristol, CT 06010		administrative costs	

Schedule C-1 - Management Services*

* 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)

		Ν	ote oi	n Page 5)			
Nan	ne of Facility		License	e No.	Report for Y	ear Ended	Page of
Bris	tol Healthcare, Inc. d/b/a Ingraham Manor			2056-C	9/30/2017	,	18 37
	Item			Total	CCNH	RHNS	(Specify)
2.	Dietary						
	a. In-House Preparation & Service						
	1. Raw Food		\$		290,308		
	2. Non-Food Supplies		\$		26,583		
	3. Other (<i>Specify</i>)		\$				
	b. Purchased Services (by contract other		\$				
	than through Management Services)						
	(Complete Schedule C-2 att. Page 21)						
	c. Management Services**		\$				
	d. Other (<i>Specify</i>)		\$	714	714		
	Knife Sharpening						
25							
2E.	<i>Total Dietary Expenditures</i> (2a + b + c + d)		\$	317,605	317,605		
2F.	Dietary Questionnaire			Total	CCNH	RHNS	(Specify)
G.	Resident Meals: Total no. of meals served per	r day	*				
H.	Is cost of employee meals included in 2E?	\odot	Yes	0	No		
I.	Did you receive revenue from employees?	0	Yes	\odot	No	If yes, specify amt.	
J.	Where is the revenue received reported in the	Cos	t Repor	t? (Page/Line)	Item)		
	Is cost of meals provided to persons other					16	
K.	than employees or residents (i.e., Board	\odot	Yes	0	No	If yes, specify	
	Members, Guests) included in 2E?					cost.	
L.	Is any revenue collected from these people?	\odot	Yes	0	No	If yes, specify	
	is any revenue concered from these people.	Ŭ	105		110	amt.	
M.	Where is the revenue received reported in the	Cos	t Repor	t? (Page/Line	Item)		
	Is cost of food (other than meals, e.g.,						
N.	snacks at monthly staff meetings, board	\cap	Yes		No	If yes, specify	
1.	meetings) provided to employees included	U	1 05	0	110	cost.	
	in 2E?						
0	Is any revenue collected from employees?	\cap	Yes		No	If yes, specify	
О.	is any revenue conceled from employees?	U	105	9	110	amt.	
P.	Where is the revenue received reported in the	Cos	t Repor	t? (Page/Line)	Item)		
	1	-	1		,		

* 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)

Nan	ne of Facility	License	e No.	Report for Y	ear Ended	Page of
Bris	tol Healthcare, Inc. d/b/a Ingraham Manor	2	056-C	9/30/2017		19 37
	Item	-	Total	CCNH	RHNS	(Specify)
3.	Laundry					
	a. In-House Processing*	Lbs.				
	1. Bed linens, cubicle curtains, draperies,					
	gowns and other resident care items	Amt. \$	355	355		
	washed, ironed, and/or processed.***					
	2. Employee items including uniforms,	Lbs.				
	gowns, etc. washed, ironed and/or					
	processed.***	Amt. \$				
	3. Personal clothing of residents	Lbs.				
	washed, ironed, and/or processed.***	Amt. \$				
	4. Repair and/or purchase of linens.***	Lbs.				
		Amt. \$				
	b. Purchased Services (by contract other	\$	135,755	135,755		
	than through Management Services)					
	(Complete Schedule C-2 att. Page 21)					
	c. Management Services**	\$				
	d. Other (<i>Specify</i>)	\$	534	534		
	Laundry Supplies					
3E.	<i>Total Laundry Expenditures</i> (3a + b + c + d)	\$	136,644	136,644		
3F.	Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E? O	Yes	\odot	No	If yes,	
5.		105	0	110	specify cost.	
H.	Did you receive revenue from employees? O	Yes	\odot	No	If yes,	
					specify amt.	
I.	Where is the revenue received reported in the Cost	Report?		(Page/Line		
J.	Is Cost of laundry provided to persons other	Yes	\odot	No	If yes,	
	than employees or residents included in 3E?	~	_		specify cost.	
K.	Did you receive revenue from these people? O	Yes	\odot	No	If yes,	
					specify amt.	
L.	Where is the revenue received reported in the Cost			(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.	Repo	ort for Year E	nded	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Manor	2056-C		9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning (Mops,	Amt.	\$	61,068	61,068		
pails, brooms, etc.)						
b. Purchased Services (by contract other	Sq. Ft. Serviced					
than through Management Services)	by Personnel					
(Complete Schedule C-2 att.	Amt.	\$				
Page 21)						
c. Management Services*		\$				
d. Other (<i>Specify</i>)		\$				
	4E. <i>Total Housekeeping Expenditures</i> (4a + b + c + d)					
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	416,418	416,418		
West River Pharmacy		_				
b. Medicine Cabinet Drugs		\$	39,842	39,842		
c. Medical and Therapeutic Supplies		\$				
d. Ambulance/Limousine***		\$				
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	48,587	48,587		
f. X-rays and Related Radiological		\$	36,890	36,890		
Procedures***						
g. Dental (Not dentists who should be ind	cluded under	\$				
salaries or fees)						
h. Laboratory***		\$	50,951	50,951		
i. Recreation		\$	58,078	58,078		
j. Other (Specify)****		\$	221,498	221,498		
See Attached Schedule						
5K. Total Resident Care Expenditures (5a -	5j)	\$	872,264	872,264		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHN	NS	(Spec	ify)
	(0)				
BHC Nrsg Pool & Serv Med A Md Off vst-IM (Disallow)	\$ 4,244				
BHC Nrsg Pool & Serv Special Matt Rent IM (Disallow)	\$ 11,194				
BHC Nrsg Pool & Serv Wound Vacuum Supply (Disallow)	\$ 23,878				
BHC Nrsg Pool & Serv Nursing-Supplies	\$ 119,994				
BHC Nrsg Pool & Serv Nutritional Supp	\$ 9,686				
BHC Nrsg Pool & Serv Tube feeding (Disallow)	\$ 138				
BHC Physical Therapy PT supplies IM	\$ 17,277				
BHC Pharmacy MSS-IV Sets (Disallow)	\$ 15,689				
BHC Pharmacy MSS-IV Solutions (Disallow)	\$ 19,398				
Total Other Resident Care	\$ 221,498	\$	-	\$	-

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

Name of Facility				License No.	Report for Year Ende	d			Page of		
Bristol Healthcare, Inc. d/b/a	Ingraham Manor			2056-C	9/30/2017		21	37			
		Related ** to Owners, Operators, Officers					/Page Ref.**	*			
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line	
CWPM	PO Box 415 Plainville, CT	0	0		Waste Removal	18,104			22	6f	
Martin Laviero	PO Box 1659 Bristol, CT 420 Ledyard St,	0	0		Snow Removal	19,870			22	6f	
Unitex	Hartford, CT PO Box 13898, Newark,	0	0		Laundry Service/Linens Elevator Services Capital	135,755			19	3b	
Otis Elevator	NJ 41 Brewster Road,	0	0		Items and Services Calls Intercompany Payroll	43,095			22	6f & ′	
Bristol Hospital, Inc.	Bristol, CT 06010 18040 Edison Avenue,	٥	0	Affiliate	Processing Fee Real Estate and Property	12,900			16	m11	
Joseph E. Sansone	Chesterfield, MO Suite 155 Bloomington,	0	0		Tax Review Computer Maintenance	58,291			16	m11	
Point Click Care	MN 55431	0	0		Fee	42,351			16	m11	
		0	0								
		0	0								
		0	0								
		0	0								
		0	0								
		0	0								
		0	0								

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility License No.	Report for Ye	ear Ended		Page of
Bristol Healthcare, Inc. d/b/a Ingraham Manor 2056-C	9/30/2017			22 37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 47,990	47,990		
b. Heat	\$ 34,323	34,323		
c. Light & Power	\$ 121,497	121,497		
d. Water	\$ 22,259	22,259		
e. Equipment Lease (Provide detail on page 6)	\$ 17,132	17,132		
f. Other (<i>itemize</i>)	\$ 107,918	107,918		
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 351,119	351,119		
7. Depreciation (<i>complete schedule page 23</i> *)				
a. Land Improvements	\$ 1,758	1,758		
b. Building & Building Improvements	\$ 362,614	362,614		
c. Non-Movable Equipment	\$ 5,723	5,723		
d. Movable Equipment	\$ 54,390	54,390		
*7e. <i>Total Depreciation Costs</i> (7a + b + c + d)	\$ 424,485	424,485		
8. Amortization (<i>Complete att. Schedule Page 24</i> *)				
a. Organization Expense	\$			
b. Mortgage Expense	\$ 27,746	27,746		
c. Leasehold Improvements	\$			
d. Other (<i>Specify</i>)	\$			
*8e. <i>Total Amortization Costs</i> (8a + b + c + d)	\$ 27,746	27,746		
9. Rental payments on leased real property less				
real estate taxes included in item 10b	\$			
10. Property Taxes				
a. Real estate taxes paid by owner	\$ 97,087	97,087		
b. Real estate taxes paid by lessor	\$			
c. Personal property taxes	\$ 17,782	17,782		
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$ 567,100	567,100		

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

Attachment Page 22

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Landscaping	\$ 4,753		
Snow Removal	\$ 19,870		
Maint./Serv. Contracts	\$ 24,563		
Equipment	\$ 8,917		
Equipment Rental	\$ 9,038		
Trash Removal	\$ 18,104		
Sewage	\$ 22,674		
Total Other Repairs and Maintenance	\$ 107,918	\$ -	\$ -

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006

					Depreci	iation Sc	hedule					
Name of Facility					License No.			Report for Year E	nded		Page	of
Bristol Healthcare, Inc. d/b/a Ingraham Man	or				2056-C			9/30/2017		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
A. Land Improvements					Lanu	value	Depreciated	Operations	Depreciation	Life		Totals
1. Acquired prior to this report period					409,631		409,631	398,277	S/I	Various	1,758	
2. Disposals (attach schedule)					407,031		407,051	576,211	5/12	v arious	1,750	
3. Acquired during this report period (atta	ch sche	dule)										
A-4. Subtotal	en sene	aule)										1,758
B. Building and Building Improvements												1,,00
1. Acquired prior to this report period					9,872,282		9,872,282	8,430,558	S/L	Various	357,477	
2. Disposals (attach schedule)					· , · · -, - · -		· , · · -,- 32	2, 12 2,200			/	
1	3. Acquired during this report period (attach schedule)		158,782		158,782		S/L	Various	5,137			
B-4. Subtotal				, , , , , , , , , , , , , , , , , , ,		, í				,	362,614	
C. Non-Movable Equipment												
1. Acquired prior to this report period			54,097		54,097	14,489	S/L	Various	5,723			
2. Disposals (attach schedule)												
3. Acquired during this report period (atta	ch sche	dule)							S/L	Various		
C-4. Subtotal												5,723
	logł	nileage book ained?		Acquisition	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
 D. Movable Equipment Motor Vehicles (Specify name, model and year of each vehicle) a. 									•			
b.												
<u> </u>												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	1,605,162		1,605,162	1,307,056	S/I	Various	52,019	
b. Disposals (attach schedule)			v ai	v ai	1,005,102		1,005,102	1,307,030	5/L	v arious	52,019	
c. Acquired during this report period												
(attach schedule)			Var	Var	31,635		31,635		S/L	Various	2,371	
D-3. Subtotal			v ai	v ai	51,055		51,035		D/L	various	2,371	54,390
1												54,570

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

Schedule of Land Improvements Acquired during this report period

			Useful	ful		
cquisition Date	Description of Item	Cost	Life	Depreciation		
Additions:						
			1			
fotal additions for Land Impro	vement	\$ -		\$ -		
Deletions:						
			1			
Fotal deletions for Land Impro	vement	\$ -		\$ -		
*Ties to Page 23, Line A3	venien	ه -		φ -		

**Ties to Page 23, Line A2 _____

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Don	reciation
Additions:	Description of item	Cost	Lite		reclation
Various	See attached	\$ 158,782	2 Various	\$	5,137
Total additions fo	r Building Improvemen	\$ 158,782	2	\$	5,137
Deletions:					
Fotal deletions for	r Building Improvement	\$ -		\$	-

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report perio

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
			-	
Fotal additions for Non-Movab	le Equipmer	\$ -		\$ -
Deletions:				
Total delations for Non-Morah	la Fauinman	\$ -		\$ -
Total deletions for Non-Movab *Ties to Page 23, Line C3	e Equipmen	\$ -		\$ -

*Ties to Page 23, Line C3 **Ties to Page 23, Line C2 ies to Page 2

Schedule of Movable Equipment Acquired during this report perio

			Useful		
Acquisition Date	Description of Item	Cost	Life	Dep	reciation
Additions:					
Various	See attached	\$ 31,	635 Various	\$	2,371
Total additions for	r Movable Equipmen	\$ 31,	635	\$	2,371
Deletions:		φ 51,	055	Ŷ	2,371
				-	
				_	
Total deletions for	Movable Equipmen	\$	-	\$	-

*Ties to Page 23, Line D2c **Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri-

		-	Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
				1
Total additions for Leasehold 1	mprovemer	\$ -		\$ -
	in provenie.	•		Ψ
Deletions:				
				-
Total deletions for Leasehold I	mprovemen	\$ -		\$ -

*Ties to Page 24, Line C3 **Ties to Page 24, Line C2

Bristol Health Care, Inc. d/b/a Ingraham Manor Depreciation Schedule September 30, 2017

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

Non-Movable Equipment								
Various	Assets prior to 2015	Various	35,936	Various	11,870	3,906	15,776	20,160
	Total Assets prior to 2015		35,936		11,870	3,906	15,776	20,160
2015 Additions								
	Blanket Warming Cabinet	5/1/2014	4,412	10	1,066	441	1,507	2,905
	Ice Machine	11/1/2014	3,754	10	719	375	1,095	2,659
	Total 2015 Additions		8,166		1,786	817	2,602	5,564
2016 Additions								
	Cleveland Range	12/1/2015	9,995	10	833	1,000	1,832	8,163
	Total 2016 Additions		9,995		833	1,000	1,832	8,163
Total Non-Movable Equip	oment		54,097		14,489	5,723	20,211	33,886
Movable Equipment								
Various	Assets prior to 2015	Various	1,355,746	Various	1,269,031	23,716	1,292,747	62,999
	Total Assets prior to 2015		1,355,746		1,269,031	23,716	1,292,747	62,999
2015 Additions								
	TV's (128) TVR Commun	7/1/2015	103,983	7	18,569	14,855	33,423	70,560
	Mattresses (74) McKesson	5/1/2015	16,186	15	1,529	1,079	2,608	13,578
	Window Covering Replacement	4/1/2015	39,475	15	3,948	2,632	6,579	32,896
	Upgrade Telephone System	6/1/2015	13,522	10	1,803	1,352	3,155	10,367
	Display Case Refrigerator	8/1/2014	3,194	5	1,384	639	2,023	1,171
	Electric Burnisher (2)	5/1/2015	2,120	15	200	141	342	1,778
	HP Elite Tablet	4/1/2014	2,508	3	2,090	418	2,508	-
	Total 2015 Additions		180,988		29,523	21,116	50,639	130,349
2016 Additions								
	Wall Mounted Computer	7/7/2015	27,155	5	6,336	5,431	11,767	15,388
	Hygeine Chairs	1/12/2016	10,268	10	770	1,027	1,797	8,471
	Upgrade Wireless Network	2/3/2016	4,165	10	278	417	694	3,471
	Upgrade Wireless Network	5/4/2016	26,840	10	1,118	2,684	3,802	23,038
	Total 2016 Additions		68,428		8,502	9,558	18,061	50,367
2017 Additions								
	Roll In Refridgerator	4/14/2017	4,999	10	-	250	250	4,749
	Smoke Detectors	7/25/2017	3,434	5	-	172	172	3,262
	Recliners	3/30/2017	5,561	10	-	185	185	5,376
	Access Control & Video Surveillance	9/26/2017	17,641	10	-	1,764	1,764	15,877
	Total 2017 Additions		31,635		-	2,371	2,371	29,264
Total Movable Equipmen	t		1,636,797		1,307,056	56,761	1,363,817	272,980

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

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of	
Brist	ol Healthcare, Inc. d/b/a Ingraham Manor	•		2056-C		9/30/2017			24	37
	Date of Acquisition					Accumulated Amort. to Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing	Rate	Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A.	Organization Expense									
	1.									
	2.									
	3.									
A-4.	Subtotal									
B.	Mortgage Expense									
	1. Mortgage Expense	1	2002	20	473,226	371,199			27,746	
	2.									
	3.									
B-4.	Subtotal									27,746
C.	Leasehold Improvements and Other									
	1. Acquired prior to this report period									
	2. Disposals (attach schedule)									
	3. Acquired during this report period									
	(attach schedule)									
C-4.	Subtotal									
D.	Total Amortization									27,746

* Straight-line method must be used.

** Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

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

Name of Facility Bristol Healthcare, Inc. d/b/a Ingraham	ense No. 2056-C	Report for Year En 9/30/2017	ded		Page of 25 37
	2030-C	3/30/2017			23 31
11. Property Questionnaire Part A					
Is the property either owned by the Fa	cility				If "Yes," complete Part B.
or leased from a Related Party?*	• • •	Yes	0	No	If "No," complete Part C.
*If any owner or operator of this facility	a related by family m	arriaga avanarshin ahili	ty to control or		n No, complete l'art C.
business association to any person or orga					
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 H	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		2.111	441 347 4
Part B - Owner and Related Parties 1. Financing		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
-	variable)	CHEEA			
a. Type of Financing (e.g., fixed,b. Date Mortgage Obtained	variable)	CHEFA 01/01/02			
c. Interest Rate for the Cost Year		5.50%			
d. Term of Mortgage (number of		3.50%			
e. Amount of Principal Borrowed	•	8,850,000			
f. Principal balance outstanding		1,415,945			
Complete if Mortgage was Refin		1,115,515			
During Current Cost Year	luneeu				
g. Type of Financing (e.g., fixed,	variable)				
h. Date of Refinancing	(4114010)				
i. New Interest Rate					
j. Term of Mortgage (number of	years)				
k. Amount of Principal Borrowed					
1. Principal Outstanding on Note	Paid-Off				
Part C - Arms-Length Leases fo	r Real Property I	Improvements Only	y		
Name and Address of Lessor	Pro	perty 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 Yea	ar Ended		Page of
Bristol Healthcare, Inc. d/b/a Ingrahar 2056-C		9/30/2017			26 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest					× x • • ·
A. Building, Land Improvement & Non-Movable					
Equipment First Mortgage 	\$				
Name of Lender	Rate				
Address of Lender		-			
2. Second Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender		-			
4. Fourth Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information		-			
1. Original Loan Amount	\$	8,850,000			
2. Loan Origination Date		01/01/02			
3. Interest Rate %		5.50%			
4. Term		30			
5. CHEFA Interest Expense		110,859	110,859		
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$	110,859	110,859		

(Carry Subtotals forward to next page)

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

Name of FacilityLicense IBristol Healthcare, Inc. d/b/a Ingrah205	Report for Ye 9/30/2017		Page of 27 37			
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Item			Total	CCNH	RHNS	(Specify)
Sut	110,859	110,859				
12. C. Movable Equipment		0				
1. Automotive Equipment	1	\$				
A. Item						
Lender						
Address of Lender						
2. Other (<i>Specify</i>)		\$				
A. Item						
Lender						
Address of Lender						
B. Item						
Lender	I					
Address of Lender			•			
12. C. 3. Total Movable Equipment Inter-	est					
$\frac{\text{Expense } (\text{C1} + 2)}{12}$		\$ \$				
12. D. Other Interest Expense (<i>Specify</i>)		\$				
13. Total All Interest Expense (12B7 + 120	C3 + 12D)	\$	110,859	110,859		
14. Insurance						
a. Insurance on Property (buildings or	nly)	\$	53,277	53,277		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as sp	pecified ab	oove) \$				
1. Umbrella (Blanket Coverage)						
2. Fire and Extended Coverage						
3. Other (<i>Specify</i>)	18,700	18,700				
Malpractice Insurance						
14d. Total Insurance Expenditures (14a + b	(+c)	\$	71,977	71,977		
15. Total All Expenditures (A-13 thru C-14		\$	11,922,318	11,922,318		

D. Adjustments to Statement of Expenditures

Name	e of Fa	acility		Lic	ense No.	Report for Yea	r Ended	Page	of
		-	e, Inc. d/b/a Ingraham Manor	LIC	2056-C	9/30/2017	u Liided	28	37
Dilist		Innour			Total	7/30/2017		20	57
Item	Page	Line			Amount of				
No.	No.		Item Description		Decrease	CCNH	RHNS	(Spe	cify)
			es and Wages		Deereuse	cerui	KIIII	(bpt	(eng)
1 uge 1.	10-5	um n	Outpatient Service Costs	\$					
2.			Salaries not related to Resident Care	\$					
3.	10	Δ12σ	Occupational Therapy	\$	35,492	35,492			
<u> </u>	10	A12g	Other - See attached Schedule	\$	52,680	52,680			
-	13 1	Profes	sional Fees	φ	52,080	52,080			
1 uge 5.	13-1	Tojes	Resident Care Physicians **	\$					
5. 6.	12	D10a			275 970	275 970			
0. 7.	13	BIUa	Occupational Therapy	\$	375,870	375,870			
	15.0	16	Other - See attached Schedule	\$	11,936	11,936			
-	s 15 &	- 10 -	Administrative and General	φ.					
8.		1	Discriminatory Benefits	\$	0 < 0 0 0	0.5.000			
9.	15	1c	Bad Debts	\$	96,000	96,000			
10.	15	1e	Accounting & Legal	\$	570	570		_	
11.			Telephone	\$				_	
12.			Cellular Telephone	\$					
13.			Life insurance premiums on the life						
			of Owners, Partners, Operators	\$					
14.			Gifts, flowers and coffee shops	\$					
15.	15	1a9	Education expenditures to colleges or						
			universities for tuition and related costs						
			for owners and employees	\$	2,265	2,265			
16.			Travel for purposes of attending						
			conferences or seminars outside the						
			continental U.S. Other out-of-state						
			travel in excess of one representative	\$					
17.			Automobile Expense (e.g. personal use)	\$					
18.	16	m2/3	Unallowable Advertising *	\$	100	100			
19.			Income Tax / Corporate Business Tax	\$					
20.	16	m10	Fund Raising / Contributions	\$					
21.			Unallowable Management Fees	\$					
22.	1		Barber and Beauty	\$					
23.			Other - See attached Schedule	\$	68,859	68,859			
	18 - I	Dietar	y Expenditures		,	,			
24.			Meals to employees, guests and others						
			who are not residents	\$					
Page	19 - T	aund	ry Expenditures	÷					
25.			Laundry services to employees, guests						
			and others who are not residents	\$					
Page	20 - 7	Touse	keeping Expenditures	Ψ					
26.	20-1	-0450	Housekeeping services to employees, guests						
20.			and others who are not residents	\$					
	I		Subtotal (Items 1 - 26)		643,772	643,772			
				φ	043,172	043,772			

* 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.

⁽Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCN	H	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 5	52,680		
Total Othe	r Salaries A	Adjustment	\$ 5	52,680	\$-	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	С	CNH	RHN	IS	(Spec	ify)
Various	Various	Marketing Fringes	\$	11,936				
Total Other Fees Adjustments			\$	11,936	\$	-	\$	-

Schedule of Other A&G Adjustments

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

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

Marketing		
Marketing Salary	52,680	TB Linked
Total Salaries	5,832,379	TB Linked
Percent to Total Salaries	0.90%	-
Benefits (Pg 15, Line 1a1 - 1a9)	1,316,984	TB Linked
(Less) Employee Benefits Self Disallowed	4,529	Page 28 attachment
Revised Total Benefts	1,321,513	-
Marketing Benefits Disallowed	11,936	Page 28 attachment

			D. Adjustments to Statemer		-				
	e of Fa	•		Lic	ense No.	Report for Y	ear Ended	Page	of
Bristo	ol Hea	lthcar	re, Inc. d/b/a Ingraham Manor		2056-C	9/30/2017		29	37
					Total				
Item	Page	Line			Amount of				
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Sp	ecify)
			Subtotals Brought Forward	\$	643,772	643,772			
Page	20 - H	Reside	nt Care Supplies***						
27.	20	5a2	Prescription Drugs	\$	416,418	416,418			
28.	20	5d	Ambulance/Limousine	\$					
29.	20	5f	X-rays, etc	\$	36,890	36,890			
30.	20	5h	Laboratory	\$	50,951	50,951			
31.			Medical Supplies	\$					
32.	20	5e2	Oxygen (non emergency)	\$	48,587	48,587			
33.			Occupational Therapy	\$					
34.			Other - See Attached Schedule	\$	100,342	100,342			
	22 - N	Iainte	enance and Property						
35.			Excess Movable Equipment Depreciation						
			See Attached Schedule	\$					
36.			Depreciation on Unallowable						
			Motor Vehicles	\$					
37.			Unallowable Property and Real						
			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$					
Page	27 - I	nsura							
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
	r - Mis	scella	neous						
42.			Research or Experimental Activities	\$					
43.			Radio and Television Revenue	\$					
44.			Vending Machine Revenue	\$					
45.			Purchase Discounts and Allowances	\$					
46.			Duplications of functions or services	\$					
47.			Expenditures made for the protection,	_					
			enhancement or promotion of the						
			providers interest	\$					
48.			Interest Income on Accounts Rec	\$					
49.			Other (include personnel and other						
			costs unrelated to resident care) - See						
			Attached Schedule	\$	47,423	47,423			
	for Pr	ofit P	roviders Only						
50.			Building/Non Movable Eq. Depreciation						
			Unallowable Building Interest -						
			See Attached Schedule	\$					
51.	Total	Amo	unt of Decrease (Items 1 - 50)	\$	1,344,384	1,344,384			

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

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

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

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Exce	ss Movable	Equipment Depreciation	\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unal	Total Unallowable Building Interest			\$ -	\$ -

Bristol Health Care, Inc. d/b/a Ingraham Manor Disallowance Schedule for Cable TV September 30, 2017

	Amount
Total Cable TV Expense acct	\$ 29,401 TB Linked
#09.6692.7305 reclassed to Marcum 103	
Monthly Allowable amount	\$ 300
Months in Cost Report Year	12
Total Allowable Cost	\$ 3,600

Disallowed Cable TV	\$ 25,801

State of Connecticut Annual Report of Long-Term Care Facility CSP-30 Rev.10/2005

F. Statement of Revenue

F. Statement of Ke			D 1 1		
Name of Facility License No.		Report for Y	ear Ended		Page of
Bristol Healthcare, Inc. d/b/a Ingraham M 2056-C		9/30/2017	I		30 37
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$	12,909,939	12,909,939		
b. Medicaid Room and Board Contractual Allowance **	\$	(5,644,162)	(5,644,162)		
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$	1,944,419	1,944,419		
b. Medicare Room and Board Contractual Allowance **	\$	325,734	325,734		
4. a. Private-Pay Residents and Other	\$	2,648,568	2,648,568		
b. Private-Pay Room and Board Contractual Allowance **	\$	(167,242)	(167,242)		
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$	224,207	224,207		
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(2,505)	(2,505)		
c. Prescription Drugs - Non-Medicare	\$	198,183	198,183		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	-, , , - , - , - , - , - , - , - , - ,			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$	455,955	455,955		
b. Physical Therapy - Medicare Contractual Allowance **	\$,		
c. Physical Therapy - Non-Medicare	\$	327,022	327,022		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$,			
4. a. Speech Therapy - Medicare	\$	104,081	104,081		
b. Speech Therapy - Medicare Contractual Allowance **	\$	101,001	101,001		
c. Speech Therapy - Non-Medicare	\$	92,377	92,377		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
5. a. Occupational Therapy - Medicare	\$	420,397	420,397		
b. Occupational Therapy - Medicare Contractual Allowance **	\$	120,007	120,077		
c. Occupational Therapy - Non-Medicare	\$	404,583	404,583		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$,			
6. a. Other (<i>Specify</i>) - Medicare	\$	(948,456)	(948,456)		
b. Other (<i>Specify</i>) - Non-Medicare	\$	(617,199)	(617,199)		
III. <i>Total Resident Revenue</i> (Section I. thru Section II.)	\$	12,675,901	12,675,901		
IV. Other Revenue*		12,070,001	12,010,901		
1. Meals sold to guests, employees & others	\$	4,928	4,928		
2. Rental of rooms to non-residents	\$	4,920	4,920		
3. Telephone	۹ \$				+
4. Rental of Television and Cable Services	۰ \$				
5. Interest Income (<i>Specify</i>)	\$	160,374	160,374		
6. Private Duty Nurses' Fees	۹ \$	100,374	100,374		1
7. Barber, Coffee, Beauty and Gift shops	۹ \$				
8. Other (<i>Specify</i>)	۰ \$	12 105	12 105		+
V. Total Other Revenue (1 thru 8)	۰ \$	42,495	42,495		+
		207,797	207,797		<u> </u>
VI. Total All Revenue (III +V)	\$	12,883,698	12,883,698		

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Xray	\$ 14,090		
30 II 6a	Lab	\$ 22,289		
30 II 6a	Resp. Care	\$ 7,928		
30 II 6a	Contractual Allowance	\$ (992,763)		
Total Othe	er Resident Revenue - Medicare	\$ (948,456)	\$-	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Description	CC	CNH	RHNS	(Specify)
		(0)		
Xray	\$	6,985		
Lab	\$	14,885		
Resp. Care	\$	6,781		
Oxygen	\$	(25)		
Contractual Allowance	\$ (645,825)		
er Resident Revenue	\$ (617,199)	\$-	\$ -
		Xray \$ Lab \$ Resp. Care \$ Oxygen \$ Contractual Allowance \$ Image: Contractual Allowance \$	(0) Xray \$ 6,985 Lab \$ 14,885 Resp. Care \$ 6,781 Oxygen \$ (25) Contractual Allowance \$ (645,825)	(0) Xray \$ 6,985 Lab \$ 14,885 Resp. Care \$ 6,781 Oxygen \$ (25) Contractual Allowance \$ (645,825) Image: Contractual Allowance \$ (645,825)

Interest Income

Account

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

Schedule of Other Revenue

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraha	ım 2056-C	9/30/2017	31	37
	Account		A	Amount
Assets				
A. Current Assets				
1. Cash (on hand and in banks	,		\$	1,113,807
2. Resident Accounts Receiva		,	\$	2,030,297
3. Other Accounts Receivable	(Excluding Owners of	or Related Parties)	\$	
4 Inventories			\$	26,179
5. Prepaid Expenses			\$	28,550
a. Prepaid Expense		3,007		
b. Prepaid Interest		25,549		
C				
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement	Receivable		\$	
8. Other Current Assets (itemi	(ze)		\$	56,814
Security Deposits Cash - Patient Trust		14,057 25,908	_	
Workers Comp Fund		16,848	-	
		,		
A-9. Total Current Assets (Lines A	1 thru 8)		\$	3,255,653
B. Fixed Assets				
1. Land			\$	343,035
2. Land Improvements	*Historical Cost	409,631	\$	9,590
	Accum. Depreciat	tion 400,035 Net		
3. Buildings	*Historical Cost	10,031,064	\$	1,237,892
-	Accum. Depreciat	tion 8,793,172 Net		
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciat	tion Net		
5. Non-Movable Equipment	*Historical Cost	54,097	\$	33,885
	Accum. Depreciat	· · · · · · · · · · · · · · · · · · ·		,
6. Movable Equipment	*Historical Cost	1,636,797	\$	275,35
1 1	Accum. Depreciat			
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciat	tion Net	Ŷ	
8. Minor Equipment-Not Dep	· · · · · ·		\$	
9. Other Fixed Assets (<i>itemize</i>	·)		\$	880
7. Under Fixen Assets the m_{ℓ}/e	/		Ŧ	500
		886		
CR vs FS NBV		886		

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

(Carry Total forward to next page)

State of Connecticut Annual Report of Long-Term Care Facility CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name	e of	Facility	License No.	Report for Year Ended		Page		of
Bristo	ol H	lealthcare, Inc. d/b/a Ingraham	2056-C	9/30/2017		32		37
			Account			А	mount	
				Total Brought Forward	\$		5,15	56,298
C.	Lea	asehold or like property recorde	ed for Equity Purposes	5.				
	1.	Land			\$			
	2.	Land Improvements	*Historical Cost					
			Accum. Depreciation	Net	\$			
	3.	Buildings	*Historical Cost					
			Accum. Depreciation	Net	\$			
	4.	Non-Movable Equipment	*Historical Cost					
			Accum. Depreciation	Net	\$			
	5.	Movable Equipment	*Historical Cost					
			Accum. Depreciation	Net	\$			
	6.	Motor Vehicles	*Historical Cost					
			Accum. Depreciation	Net	\$			
	7.	Minor Equipment-Not Deprec	iable		\$			
C-8	Tot	tal Leasehold or Like Propertie	es (C1 thru 7)		\$			
D.	Inv	estment and Other Assets						
	1.	Deferred Deposits			\$			
	2.	Escrow Deposits			\$			
	3.	Organization Expense	*Historical Cost	473,226				
			Accum. Depreciation	398,945 Net	\$			74,281
		Goodwill (Purchased Only)			\$			
	5.	Investments Related to Reside	nt Care (<i>temize</i>)		\$		1,48	81,355
		Investments in BHHC and	BHDF	1,481,355				
	6	Loans to Owners or Related Pa	arties (itemize)		\$			
	0.	Name and Address	Amount	Loan Date	Ψ			
		Tranic and Address	7 unount					
	7.	Other Assets (<i>itemize</i>)		1	\$			
		tal Investments and Other Ass	· · · · · · · · · · · · · · · · · · ·		\$			55,636
D-9.	Tot	tal All Assets (Lines A9 + B10	+ C8 + D8)		\$		6,7	11,935

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

G. Balance Sheet (cont'd)

Name of Fac	cility		License No.	Report for Year E	nded	Pag	e	of
Bristol Healt	thcare	, Inc. d/b/a Ingraham Manor	2056-C	9/30/2017		33		37
			Account	·			Amount	
Liabilities								
А.	Cu	rrent Liabilities						
	1.	Trade Accounts Payable				\$	48	32,622
	2.	Notes Payable (itemize)				\$		
-								
	3.	Loans Payable for Equipme		(itemize)		\$		
		Name of Lender	Purpose	Amount	Date Due			
	4.	Accrued Payroll(Exclusive	of Owners and/or Sta	ockholders only)		\$	3()1,538
	5.	Accrued Payroll (Owners a	-			\$,
	6.	Accrued Payroll Taxes Pay		<i>,</i> ,		\$		
	7.	Medicare Final Settlement				\$		
	8.	Medicare Current Financing	•			\$		
	9.	Mortgage Payable (Current	• •			\$	65	53,080
	10.	Interest Payable (Exclusive		ated Parties)		\$		28,449
		Accrued Income Taxes*	5	,		\$		
	12.	Other Current Liabilities (it	emize)			\$	1,44	45,354
		A/R Credit Balances / Security Depo		7 Self-Insurance Claim / S	593,859			
		Patient Trust Pay / Patient Refunds	25,90	8 Met Pay Deduction / Au	ı» 117			
		Annuities Withheld / IRS Levy With		6 Benefit Plus Payable	828			
		Property Tax Payable / Accrued Exp	425,82	8 Rounding	1			
A-13	. T o	tal Current Liabilities (Line	s A1 thru 12)			\$	2,91	1,043

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

(Carry Total forward to next page)

State of Connecticut Annual Report of Long-Term Care Facility CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Bristol Healthcare, Inc. d/b/a Ingraham Man Acc Liabilities (cont'd) B. Long-Term Liabilities 1. Loans Payable-Equipment (<i>iter</i> Name of Lender	count	9/30/2017 Total Broug Amount	ht Forward: \$ Date Due		3 Amount 2,911,0
Liabilities (cont'd) B. Long-Term Liabilities 1. Loans Payable-Equipment (<i>iter</i>	emize)		\$		
 B. Long-Term Liabilities 1. Loans Payable-Equipment (<i>iter</i> 			\$		2,911,04
 B. Long-Term Liabilities 1. Loans Payable-Equipment (<i>iter</i> 		Amount			
1. Loans Payable-Equipment (iter		Amount			
		Amount			
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable			\$	-	1,415,94
3. Loans from Owners or Related	d Parties (itemize)		\$		239,2
Name and Address of Lender	Amount	Loan D			237,2
	Thilount	Louir D			
DIII	220 205				
BHI	239,295				
	· · · ·				
4. Other Long-Term Liabilities (<i>i</i>	įtemize)		\$		
B-5. Total Long-Term Liabilities (Lin	nes B1 thru 4)		\$		1,655,24
C. Total All Liabilities (Lines A-13)			\$		4,566,2

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

	he of Facility License No. Report for Year Ended	Page of
Bris	tol Healthcare, Inc. d/b/a Ingraham 2056-C 9/30/2017 Account	35 37 Amount
A.	Reserves	
	1. Reserve for value of leased land	\$
	2. Reserve for depreciation value of leased buildings and appurtenances to be amortized	\$
	3. Reserve for depreciation value of leased personal property (<i>Equity</i>)	\$
	4. Reserve for leasehold real properties on which fair rental value is based	\$
	5. Reserve for funds set aside as donor restricted	\$
	6. Total Reserves	\$
B.	Net Worth	
	1. Owner's Capital	\$
	2. Capital Stock	\$
	3. Paid-in Surplus	\$
	4. Treasury Stock	\$
	5. Cumulated Earnings	\$ 1,184,270
	6. Gain or Loss for Period 10/1/2016 thru 9/30/2017	\$ 961,383
	7. Total Net Worth	\$ 2,145,653
C.	Total Reserves and Net Worth	\$ 2,145,653
D.	Total Liabilities, Reserves, and Net Worth	\$ 6,711,935

H. Changes in Total Net Worth

H.	Balance at End of Period	09/30/	/17	\$	5	2,145,653
	3. Total Deductions			\$		
	Purpose		Amo	unt		
	2. Other Withdrawings(<i>Specify</i>)			\$	<u> </u>	
	Name and Address (No., City, S	State, Zıp)	Title	Amount		
	1. Drawings of Owners/Operators/		m: 1	\$; 	
G.	Deductions					
F-3.	Total Additions			\$	6	422,915
	Equity Transfer to Ingraqha	m Manor	422,915			
	2. Other (<i>itemize</i>)					
	Rounding Total Expenses \$11,9	(4) 922,315				
	Expenses per Page 27 \$11,9					
	1. Additional Capital Contributed					
F.	Additions					, , ,
<u>р.</u> Е.	Balance			\$		1,722,738
C. D.	Net Income or Deficit	<u>\$</u>		<u>11,922,315</u> 961,383		
B.Total Revenue (From Statement of Revenue Page 30)C.Total Expenditures (From Statement of Expenditures Page 27)						12,883,698
A.	Balance at End of Prior Period as sh	<u>\$</u>		761,355		
			mount			
Brist	ol Healthcare, Inc. d/b/a Ingraham N	2056-C	9/30/2017		36	37
Name	e of Facility	License No.	Report for Year	Ended	Page	of

State of Connecticut Annual Report of Long-Term Care Facility CSP-37 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Healthcare, Inc. d/b/a Ingraham	2056-C	9/30/2017	37	37
	Check appropriate category			
Chronic and Convalescent Nursing Home only (CCNH)	□ Rest Home with Nursing Supervision only (RHNS)	□ (Specify)		
	Preparer/Reviewer Certifica	ation		
have read the most recent Federal and personnel as to the possible inclusion regulations. All non-reimbursable ex removed in the State rate computatio are properly reported as such in this r	report and am familiar with the applica d State issued field audit reports for the in this report of expenses which are no spenses of which I am aware (except th n system) as a result of reading reports, report on Pages 28 and 29 (adjustments cement with the books and records, as p	Facility and have inquired of appr t reimbursable under the applicab ose expenses known to be automa inquiry or other services perform to statement of expenditures). Fu	ropriate le ttically ed by me rther, the	
Printed Name of Preparer	1 i - cri c i q m C		<u> </u>	
Matthew S. Bavolack				
Address		Phone Number		
555 Long Wharf Drive, New Haven, CT 065	511	203-781-9600		

Subject to the attached accountants' consulting report

State of Connecticut 2016 Annual Cost Report



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Bristol Hospital and Healthcare Group for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Bristol Hospital and Healthcare Group. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Bristol Hospital and Healthcare Group and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

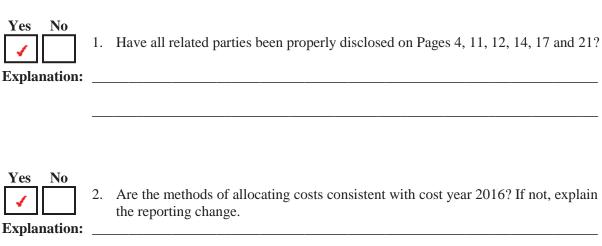
New Haven, CT February 12, 2018

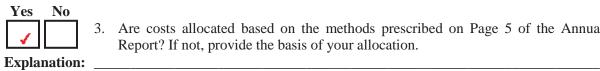
MARCUMGROUP

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

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

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





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



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.



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



6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?



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?



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



Yes No

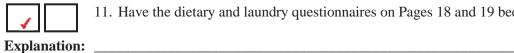
9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation:



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

Yes No



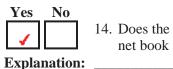
11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?



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



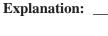
13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?



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?



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





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

Explanation: _



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

Explanation: ____



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



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



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: _



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: _



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

Explanation: ____

Client:

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

Engagement: Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor Period Ending: 9/30/2017

Trial Balance:	A.01 - TB-CCNH				
Account	Description	ADJ	JE Ref #	RJE FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2016
09.1100.0010	BHC Cash-Operating Acct	1,113,556.74		1,113,556.74	2,354,585.00
	BHC Security Deposits	14,057.44		14,057.44	14,036.00
	BHC Cash - Patient Trust BHC Petty Cash	25,908.42 250.00		25,908.42 250.00	18,610.00 250.00
	BHC Workers Comp Fund	16,848.48		16,848.48	10,465.00
	BHC Investments	1,304,101.04		1,304,101.04	1,118,529.00
	BHC A/R-Room and Board	2,099,003.97		2,099,003.97	1,602,174.00
	BHC A/R Credit Balances BHC A/R-Ancillary	378,809.29 112,603.92		378,809.29 112,603.92	273,870.00 30,817.00
	BHC A/R Resv uncollect	(560,119.98)		(560,119.98)	(463,832.00)
	BHC A/R - Special Events	0.00		0.00	13,084.00
	BHC Inventory-MM BHC Prepaid Expense	26,178.89 3,006.81		26,178.89	31,246.00 2,926.00
	BHC Prepaid Interest	25,459.48		3,006.81 25,459.48	2,920.00
	BHC Inv in BHDF	13,490.92		13,490.92	12,696.00
	BHC Bond Sinking Fund	163,762.79		163,762.79	0.00
	BHC Cost Of Issuance BHC Bond Discount	241,361.12 60,510.82		241,361.12 60,510.82	241,361.00 60,511.00
	BHC Bond-Underwrtrs Disc	78,849.28		78,849.28	78,849.00
	BHC Bond Issue Costs	92,504.85		92,504.85	92,505.00
	BHC Accum Amort-Issuance	(78,753.67)		(78,753.67)	(73,754.00)
	BHC Accum Amort-Bond COI BHC AccumAmort-Unamr Dis	(205,484.06) (47,578.85)		(205,484.06) (47,578.85)	(192,437.00) (42,142.00)
	BHC AccumAmort-Under Dis	(67,128.13)		(67,128.13)	(62,866.00)
09.1810.0001		343,035.00		343,035.00	343,035.00
	BHC Land Imp	409,631.07		409,631.07	409,631.00
	BHC Building / Fixtures BHC Building Improvement	8,234,965.87 1,796,099.25		8,234,965.87 1,796,099.25	8,234,966.00 1,637,317.00
	BHC Fixed Equipment	54,097.15		54,097.15	54,097.00
	BHC Moveable Equipment	1,453,417.41		1,453,417.41	1,421,782.00
09.1870.0001 09.1900.0000	BHC Computer Equipment	183,379.73		183,379.73	183,380.00
	BHC CIP BHC Acc Dep Lnd Improv	0.00 (400,034.22)		0.00 (400,034.22)	34,920.00 (398,276.00)
	BHC Acc Dep Bldg / Fix	(7,654,473.46)		(7,654,473.46)	(7,364,227.00)
	BHC Acc depr build impr	(1,138,698.42)		(1,138,698.42)	(1,066,331.00)
	BHC Acc Dep Fixed Equip BHC Acc Dep Moveable equipment	(20,812.06) (1,181,520.01)		(20,812.06) (1,181,520.01)	(15,090.00) (1,178,608.00)
	BHC Accum Dep M/E	(42,248.46)		(42,248.46)	0.00
09.1990.0001	BHC Accm Dpr Cmptr Equp	(136,103.47)		(136,103.47)	(126,874.00)
	BHC Accounts Payable	(482,622.42)		(482,622.42)	(523,661.00)
	BHC A/R Credit Balances BHC Security Deposit-Oth	(378,809.29) (14,057.44)		(378,809.29) (14,057.44)	(273,870.00) (14,036.00)
	BHC Patient Trust Pay	(25,908.42)		(25,908.42)	(18,610.00)
	BHC Patient Refunds	0.00		0.00	16,429.00
	BHC Property Tax And Real Estate Tax Payable	(43,735.73)		(43,735.73)	(33,377.00)
	BHC Due To/From BHI BHC Accrued Payroll	(239,295.05) (113,453.35)		(239,295.05) (113,453.35)	(1,719,872.00) (104,644.00)
	BHC Accrued PTO	(188,084.20)		(188,084.20)	(197,062.00)
	BHC Annuities Withheld	(5,853.99)		(5,853.99)	0.00
	BHC I.R.S. Levy Withheld	(92.04)		(92.04)	(92.00)
	BHC Auxiliary Gold Sale BHC Benefit Plus Payable	(116.50) (828.40)		(116.50) (828.40)	(171.00) 0.00
	BHC Accrued Expenses	(382,092.04)		(382,092.04)	(528,761.00)
	BHC Self-Insurance Claim	(47,641.86)		(47,641.86)	(52,544.00)
	BHC Self-Workers Comp BHC Accrued 403 Match	(546,217.22)		(546,217.22)	(580,348.00)
	BHC Bond Payable-CP	0.00 (653,080.00)		0.00 (653,080.00)	(7,290.00) (616,485.00)
	BHC Bond-Contra Prin	0.00		0.00	193,570.00
	BHC Bond Interest Pay	(28,449.09)		(28,449.09)	(59,879.00)
	BHC Contra Interest BHC Bond Payable Series	0.00 (1,415,945.00)		0.00 (1,415,945.00)	59,879.00
	BHC Unrestricted Fund	(1,415,945.00) (1,710,041.88)		(1,710,041.88)	(2,069,025.00) (748,659.00)
09.2900.0039	BHC Eq Transfer to IM	(422,915.27)		(422,915.27)	0.00
	BHC Tmp Rest Fund	(12,695.76)		(12,695.76)	(12,696.00)
	BHC Diagnostic X-Ray REV IP MCR BHC Diagnostic X-Ray REV IP MCR MGD	(14,089.67) (6,708.92)		(14,089.67) (6,708.92)	(15,448.00) (2,328.00)
	BHC Diagnostic X-Ray REV IP MCR MGD	(275.71)		(0,708.92) (275.71)	(1,557.00)
09.3140.1011	BHC Laboratory REV IP MCR	(22,289.43)		(22,289.43)	(15,997.00)
	BHC Laboratory REV IP MCR MGD	(8,669.88)		(8,669.88)	(1,662.00)
	BHC Laboratory REV IP Commercial BHC Respiratory Care REV IP MCR	(6,215.40) (7,927.94)		(6,215.40) (7,927.94)	(7,742.00) (10,701.00)
09.0104.1011	DITO RESPIRATORY CALE INE VIE MOR	(1,921.94)		(7,327.94)	(10,701.00)

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

Account	Description	ADJ	JE Ref # RJE	FINAL	1st PP-FINAL
	·	9/30/2017		9/30/2017	9/30/2016
09.6022.4082	BHC Nrsg Pool & Serv Wound Vacuum Supply	23,877.99		23,877.99	8,708.00
	BHC Nrsg Pool & Serv Wound Vaccum rental	0.00		0.00	4,135.00
	BHC Nrsg Pool & Serv MSS-IV Sets BHC Nrsg Pool & Serv MSS-IV Solutions	0.00 0.00		0.00 0.00	1,650.00 15,419.00
	BHC Nrsg Pool & Serv M&S-Supp Misc	0.00		0.00	172.00
	BHC Nrsg Pool & Serv Nursing-Supplies	119,994.00		119,994.00	140,977.00
	BHC Nrsg Pool & Serv Nutritional Supp BHC Nrsg Pool & Serv Tube feeding	9,685.95 138.48		9,685.95 138.48	11,370.00 45.00
	BHC Physical Therapy OT Fees	375,869.88		375,869.88	415,629.00
	BHC Physical Therapy PT Fees	405,298.61		405,298.61	437,858.00
	BHC Physical Therapy ST Fees BHC Physical Therapy Consulting Fees	84,357.57 80.00		84,357.57 80.00	76,210.00 1,105.00
	BHC Physical Therapy Medical Director Fee	18,000.00		18,000.00	18,000.00
	BHC Physical Therapy Oxy thpy supplies	48,586.67		48,586.67	23,566.00
	BHC Physical Therapy PT supplies IM	17,277.20		17,277.20	938.00
	BHC Pharmacy Consulting Fees BHC Pharmacy MSS-IV Sets	45,036.84 15,688.99		45,036.84 15,688.99	26,955.00 8,228.00
	BHC Pharmacy MSS-IV Solutions	19,397.82		19,397.82	22,379.00
	BHC Pharmacy Drgs-med cabinet IM	39,842.18		39,842.18	40,664.00
	BHC Pharmacy Drugs-medicare BHC Pharmacy Drgs-nt cov by ST-IM	232,976.88 6,187.06		232,976.88 6,187.06	214,698.00 29,004.00
	BHC Pharmacy Drgs-Managed care-IM	177,254.10		177,254.10	121,808.00
	BHC Administration Clerical	157,801.96		157,801.96	166,633.00
	BHC Administration PTO Expense Accrual	16,418.23		16,418.23	14,922.00
	BHC Administration WKMN Excess Recovery BHC Administration Accounting Fees	55,000.00 32,700.00	10,638.00	55,000.00 43,338.00	0.00 46,410.00
	BHC Administration Billing Service Fees	14,862.92	(570.00)	14,292.92	13,335.00
	BHC Administration Consulting Fees	100,422.63	(27,038.00)	73,384.63	125,080.00
	BHC Administration Legal Fees BHC Administration Management Fees	0.00 358,598.22	570.00 (140,301.35)	570.00 218,296.87	873.00 184,761.00
	BHC Administration Office Supplies	7,005.20	(140,301.33)	7,005.20	643.00
	BHC Administration Printed Forms	1,652.50		1,652.50	1,400.00
	BHC Administration ProfJrnls/Periodic	151.00		151.00	0.00
	BHC Administration PT Nourishment BHC Administration Subs,Books,Etc.	0.00 259.48		0.00 259.48	15.00 602.00
	Administration Advertising Expense	0.00		0.00	304.00
	BHC Administration Computer Software	57,182.85		57,182.85	18,303.00
	BHC Administration Copy Machine Costs Administration Employ Satisfaction	17,131.99 0.00		17,131.99 0.00	9,912.00 1,023.00
	BHC Administration Bank Charges	23,861.40		23,861.40	15,750.00
	BHC Administration Misc Expense	67,830.59		67,830.59	(4,530.00)
	BHC Administration Postage	3,027.60		3,027.60	4,040.00
	BHC Administration Promotion Expense BHC Administration PT Satisf-OOPS fund	100.00 810.70		100.00 810.70	380.00 978.00
	BHC Administration Recruitment Expenses	1,868.20		1,868.20	69.00
	BHC Administration Survey Expense	2,950.00		2,950.00	3,052.00
	BHC Administration Travel BHC Administration Travel & Education	0.00 0.00		0.00 0.00	180.00 275.00
	BHC Administration Member Dues & Fees	14,779.34	(2,833.36)	11,945.98	11,918.00
09.6600.7715	BHC Administration Telecomm-Cable	0.00		0.00	9,119.00
	BHC Administration Telephone	34,253.96	(29,768.00)	4,485.96	6,472.00
	BHC Administration Patient Telecomm-Cable BHC Administration Depr-Land Improv.	16,450.89 1,757.88		16,450.89 1,757.88	0.00 1,758.00
	BHC Administration Depr-Buildings	290,246.17		290,246.17	290,246.00
	BHC Administration BLDING IMP DEPR EXP	72,367.67		72,367.67	67,713.00
	BHC Administration Depr-Computer Equipm BHC Administration Depr-Fixed Equip.	9,229.46 5,722.55		9,229.46 5,722.55	11,131.00 5,480.00
	BHC Administration Depr-MOVEABLE EQUIP	45,160.29		45,160.29	44,928.00
	BHC Administration Depr & Amort-Misc	27,745.58		27,745.58	25,693.00
	BHC Administration Bad Debt Expense	96,000.00		96,000.00	(66,168.00)
	BHC Administration Malpractice Ins BHC Administration Umbrella & Property Policy	18,699.60 53,277.00		18,699.60 53,277.00	18,700.00 53,277.00
	BHC Administration Interest Expense	110,859.48		110,859.48	153,913.00
	BHC Human Resources Professional	50,141.65		50,141.65	49,150.00
	BHC Human Resources PTO Expense Accrual BHC Employee Benefits TuitionReimbursement	4,278.40 0.00		4,278.40 0.00	3,676.00 4,122.00
	BHC Employee Benefits Med Self Ins Stop Loss	46,856.99		46,856.99	81,947.00
09.6643.2050	BHC Employee Benefits Bene Consltg Fees	1,018.00		1,018.00	0.00
	BHC Employee Benefits Dental Insur BHC Employee Benefits Dental-Proll Deduct	49,053.99		49,053.99	53,256.00
	BHC Employee Benefits Dental-Proll Deduct BHC Employee Benefits Employee Physicals	(12,072.51) 40,317.00		(12,072.51) 40,317.00	(11,268.00) 52,856.00
09.6643.2190	BHC Employee Benefits FICA	415,511.01		415,511.01	432,092.00
	BHC Employee Benefits EE Satisfaction	2,264.18		2,264.18	0.00
	BHC Employee Benefits Gr Life PR Deduct BHC Employee Benefits Health Ins. Co-Pay	(12,057.18) (251,069.38)		(12,057.18) (251,069.38)	(16,985.00) (275,422.00)
55.55 10.2210		(201,000.00)		(,000.00)	()

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
09.6643.2280	BHC Employee Benefits HIth Ins-Vision	9,183.07			9,183.07	5,625.00
09.6643.2290	BHC Employee Benefits HIth Ins-VisDeduct	(6,993.71)			(6,993.71)	(7,090.00)
	BHC Employee Benefits HEALTH INS-ADMIN	21,906.97			21,906.97	0.00
	BHC Employee Benefits Health Ins Expense BHC Employee Benefits Life Insurance	533,950.45 27,898.76			533,950.45 27,898.76	495,826.00 21,133.00
	BHC Employee Benefits LTD Insurance	15,828.06			15,828.06	10,002.00
09.6643.2365	BHC Employee Benefits Pension (403b) Match	(834.05)			(834.05)	(1,647.00)
	BHC Employee Benefits Pension Defined Bene	183,572.00			183,572.00	138,354.00
	BHC Employee Benefits St UnempITax BHC Employee Benefits Tuition Reimbursemnt	54,482.16 2,265.00			54,482.16 2,265.00	55,228.00 0.00
	BHC Employee Benefits Wkrs Comp Ins	137,865.47			137,865.47	26,334.00
	BHC Employee Benefits Misc Expense	0.00			0.00	(1,607.00)
	BHC Employee Benefits Recruitment Expenses	3,038.23		050.00	3,038.23	5,976.00
	BHC Employee Benefits Travel & Education BHC Food & Nutrition Supervisors/Coord	450.00 53,841.97		350.00	800.00 53,841.97	288.00 46,835.00
	BHC Food & Nutrition Professional	33,865.81			33,865.81	28,672.00
	BHC Food & Nutrition Service Workers	339,385.47			339,385.47	330,049.00
	BHC Food & Nutrition PTO Expense Accrual	21,392.22			21,392.22	22,560.00
	BHC Food & Nutrition Non-Charge Catering	1,732.75 1,910.32			1,732.75 1,910.32	4,795.00 4,765.00
	BHC Food & Nutrition Dish,Glass & Silvwr BHC Food & Nutrition Groceries	290,308.19			290,308.19	277,977.00
	BHC Food & Nutrition-Supplies	18,592.19			18,592.19	21,205.00
09.6680.5499	BHC Food & Nutrition-CNCL CTR	0.00			0.00	1,852.00
	BHC Food & Nutrition Soaps Detergents Etc	3,744.29			3,744.29	6,730.00
	BHC Food & Nutrition Uniforms & Gowns BHC Food & Nutrition Minor Equipment	180.64 422.40			180.64 422.40	1,510.00 3,181.00
	BHC Food & Nutrition Misc Expense	714.00			714.00	637.00
	BHC Environmental Serv Supervisors/Coord	52,792.88			52,792.88	56,537.00
	BHC Environmental Serv Trades Workers	32,598.72			32,598.72	34,634.00
	BHC Environmental Serv Service Workers	216,646.41			216,646.41	220,761.00
	BHC Environmental Serv PTO Expense Accrual BHC Environmental Serv Housekeeping	34,444.76 61,067.68			34,444.76 61,067.68	23,784.00 47,366.00
	BHC Laundry Service Workers	52,710.20			52,710.20	52,206.00
09.6691.1992	BHC Laundry PTO Expense Accrual	5,512.62			5,512.62	5,175.00
	BHC Laundry PurchServ-Laundry	135,755.13			135,755.13	159,443.00
	BHC Laundry Linen BHC Laundry Laundry supplies IM	355.00 534.38			355.00 534.38	102.00 524.00
	BHC Operation Of Plant VP's/Directors/Mgrs	0.00			0.00	50.00
	BHC Operation Of Plant Trades Workers	29,831.27			29,831.27	22,896.00
	BHC Operation Of Plant PTO Expense Accrual	3,606.47			3,606.47	3,057.00
	BHC Operation Of Plant Landscaping BHC Operation Of Plant Snow Removal	4,753.19 19,869.50			4,753.19 19,869.50	5,403.00 10,703.00
	BHC Operation Of Plant Bldg-Rep & Maint	1,808.37			1,808.37	1,060.00
	BHC Operation Of Plant Equipmt-Rep & Maint	30,494.52			30,494.52	22,099.00
	BHC Operation Of Plant Maint/Serv Contracts	24,562.92			24,562.92	38,250.00
	BHC Operation Of Plant Maint supplies BHC Operation Of Plant Equip Not Capitalizd	15,686.70 8,917.07			15,686.70 8,917.07	32,879.00 11,425.00
	BHC Operation Of Plant Misc Expense	0.00			0.00	11,863.00
	BHC Operation Of Plant Rental Of Equipment	9,038.05			9,038.05	50,296.00
	BHC Operation Of Plant Travel	434.23			434.23	82.00
	BHC Operation Of Plant Electricity	121,497.49			121,497.49	114,761.00
	BHC Operation Of Plant Utilities-Gas BHC Operation Of Plant Water	34,323.20 22,259.49			34,323.20 22,259.49	29,317.00 7,963.00
	BHC Operation Of Plant Trash/Recycling Exp	18,103.50			18,103.50	20,682.00
	BHC Operation Of Plant Sewage	22,673.62			22,673.62	7,854.00
	BHC Operation Of Plant Real Estate Taxes	97,086.59			97,086.59	94,615.00
	BHC Operation Of Plant Personal prop tax BHC Social Services VP's/Directors/Mgrs	17,782.08 54,103.01			17,782.08 54,103.01	14,212.00 55,225.00
	BHC Social Services Professional	52,679.96			52,679.96	59,621.00
09.6766.1250	BHC Social Services Social Workers	44,116.40			44,116.40	41,045.00
	BHC Social Services PTO Expense Accrual	15,968.18			15,968.18	14,847.00
09.7777.7777 Marcum 101	BHC Closing Clearing Licenses	961,383.32 0.00		570.00	961,383.32 570.00	1,137,217.00 1,680.00
Marcum 101 Marcum 102	Leased Equipment	0.00		570.00	0.00	9,912.00
Marcum 103	Cable Television	0.00		29,401.00	29,401.00	35,128.00
Marcum 104	Cell Phone	0.00		367.00	367.00	0.00
Marcum 107	Dentist Kitchon Supplies - Litonsile, nanking, etc.	0.00		13,900.00	13,900.00	13,901.00
Marcum 109 Marcum 110	Kitchen Supplies - Utensils, napkins, etc. Employee Party	0.00 0.00			0.00 0.00	1,019.00 753.00
Marcum 112	DON/ADON Salaries	0.00		160,777.15	160,777.15	123,252.00
Marcum 113	RN - Direct Care Salaries	0.00		655,244.97	655,244.97	0.00
Marcum 114	RN - Administrative Salaries	0.00		379,678.26	379,678.26	167,312.00
Marcum 115 Marcum 117	LPN - Direct Care Salaries Administrator - Salary	0.00 0.00		607,333.08 140,301.35	607,333.08 140,301.35	596,926.00 139,044.00
Marcum 118	RN Administrative Purchased Service	0.00		2,500.00	2,500.00	13,167.00
				•		•

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

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor 9/30/2017 A.01 - TB-CCNH A.02 - TB-Combined Detail J.S. Client:

Engagement: Period Ending: Trial Balance:

Account Description ADJ File M # R.E FILE	Trial Balance:	A.01 - TB-CCNH					
Source (10-1) Source (Workpaper:	A.03 - TB Combined Detail LS		IE Rof #	D IE	EINAL	
Bidging: Administrator: Status II / Administrator: <th>Account</th> <th>Description</th> <th></th> <th>JE Kei #</th> <th>NGE .</th> <th></th> <th></th>	Account	Description		JE Kei #	NGE .		
Balagos: 12 Administrator Balagos: 13 Administrator Balagos: 14 Balagos: 15 House 15 Administrator Balagos: 14 House 15 Balagos: 15 House 15 <thhouse 15<="" th=""> House 15 House 15</thhouse>	Group · [10-A]	Salaries and Wages					
Justical [2] Administrators DEE - 6 (40,201,3) (40,201,3) (40,201,3) (40,201,3) (40,201,3)	Subgroup : [2]	Administrators	0.00		1 40 004 05	440.004.05	400.044.00
Autors (1) Other Administrative Salaries 172/81.50 0.00	viarcum 117	Administrator - Salary		RJE - 4	140,301.35		·
5800.109 BHC Ambinisation Clarical 115.201.98 0.00 117.201.98 106.00 6800.109 BHC Ambinisation Clarical 116.201.98 0.00 107.401.98 168.202.00 6800.109 BHC Immin Max Ambinisation Stating 0.00 0.000 107.401.98 168.202.00 6800.109 BHC Immin Max Ambinisation Stating 0.00 0.000 107.401.98 168.202.00 6800.100 BHC Track Ambinisation Stating 0.00 0.000 107.401.91 4.01.401.91 6800.100 BHC Track Ambinisation Stating 0.00 108.401.91 4.02.601.91	Subtotal [2] Adm	inistrators	0.00	_	140,301.35	140,301.35	139,044.00
6800.399 Bit C. Administrations TD Expense Accural 10.418.20 10.482.20 14.82.20 14.82.20 6800.199 Bit C. Administrations Statutes 0.00 0.0141.82 14.82.20 Marcine 1.300 Control Statutes 0.00 0.0141.82 14.82.20 Marcine 1.31 Administrations Statutes 0.00 0.0141.82 14.82.20 Marcine 1.31 Administrations Statutes 0.00 0.0141.82 14.82.20 Marcine 1.31 Administrations Statutes 0.00 0.0141.82 14.82.20 Marcine 1.31 Marcine 1.31.82.65.81 0.00 33.865.81 0.00 33.865.81 Marcine 1.31 Statutes 0.00 0.34.84.81 48.85.00 Marcine 1.31 Statutes 0.00 33.865.81 0.00 33.865.81 Marcine 1.31 Statutes 0.00 33.865.81 0.00 33.865.81 0.00 33.865.81 0.00 33.865.81 0.00 33.865.81 0.00 33.865.81 0.00 33.865.81 0.00 33.865.81 0.00 0.00.80	ubgroup : [4]		157 001 00		0.00	457 004 00	100 000 00
6464:192 Build Human Resources FTD Expense Account 4.278-40 3.0772-0 3.0772-0 babaral [Q] Data Ambara [Q] <	9.6600.1992	BHC Administration PTO Expense Accrual	16,418.23		0.00	16,418.23	14,922.00
Bitom 124 Admission Service 0.00 <th0.00< th=""> 0.00</th0.00<>							
abgron: [15] Nucl Deckin 2000 33.865.81 0.00 33.865.81 26.720 abgron: [16] Food Service Supervisor 23.865.81 0.00 33.865.81 26.720 abgron: [16] Food Service Supervisor 23.865.81 0.00 33.865.81 26.720 abgron: [16] Food Service Supervisor 23.865.81 0.00 33.865.71 20.00 abgron: [16] Food Service Supervisor 23.865.71 0.00 33.867.77 20.00 33.867.77 23.20.00 33.867.77 23.20.00 33.867.77 23.00.00 32.722.82 2.550.00 38.67.77 23.865.91 23.867.77 33.65.97 23.865.91 23.867.77 33.868.97<	larcum 124	Admissions Salary	0.00	_	0.00	0.00	53,439.00
Biblio 100 Bit Cool & Munton Professional 33868.1 0.00 33868.1 262720 ubgroup 1131 Food Service Supervisor 53.84.197 0.00 53.84.197 462.500 ubgroup 1150 Food Service Supervisor 53.84.197 0.00 53.84.197 463.500 ubgroup 1150 Bit Cool & Munton Supervisor 53.84.197 0.00 53.84.197 463.500 ubgroup 1150 Bit Cool & Munton Supervisor 53.84.197 0.00 73.822.27 22.00 ubgroup 1160 Bit Cool & Munton Supervisor 30.86.47 0.00 32.88.67 23.04.67 ubgroup 1160 Bit Cond & Munton Prof Inset Workers 32.06.77 0.00 32.44.78 22.79.28 0.00 32.64.77 35.85.00 ubgroup 1120 Bit Chevronmental Serv Filo Supervisor 33.44.78 0.00 32.44.78 22.79.28 36.00.27 35.85.00 34.44.78 22.79.20 35.44.77 35.85.00 34.44.78 22.79.28 35.44.67 22.80.07 35.44.77 36.00 35.44.77 35.44.77 35.44.77 35.44.77			220,040.24	-	0.00	228,640.24	287,820.00
Approx::[6] Find Service Supervisor Statist Autoral [5] Find Service Supervisor Statist Statist Statist Statist Statist Statist Statist Statis Statist Statist <t< td=""><td></td><td></td><td>33,865.81</td><td></td><td>0.00</td><td>33,865.81</td><td>28,672.00</td></t<>			33,865.81		0.00	33,865.81	28,672.00
cided.050 ENC. Frod & Number Supervisors-Coord 53.84197 0.00 53.84197 48.3500 highrogs: [5] Disary Workes 33.385.47 0.00 53.84197 48.3500 biologic Status 21.862.27 0.00 53.84197 48.3500 biologic Status 21.862.27 0.00 53.84197 48.3500 biologic Status 21.862.27 0.00 53.776.48 52.64601 biologic Status 21.862.27 0.00 52.772.88 0.00 52.772.88 52.772.80 52.772.80 52.772.80 52.772.80 52.772.80 52.772.80 52.772.80 52.772.80 52.772.80 52.772.80 52.772.80 52.772.80 52.772.80 52.772.20 5				_	0.00		28,672.00
bitstal Bill Food Service Supervisor 53,41197 0.00 53,41197 448,850 biggraps (SG) Discry Workers 333,385,47 0.00 213,382,22 22,980,22 0.00 213,382,22 22,980,22 0.00 213,382,22 22,980,22 0.00 213,382,22 22,980,22 0.00 213,382,22 22,980,22 0.00 213,382,22 22,980,22 0.00 213,382,22 22,980,22 0.00 23,385,47 0.00 32,385,47 333,680,47 333,680,77,69 336,464,41 0.00 32,444,72 2,278,00 33,444,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,443,72 2,278,00 334,454,72 3,303,77,72 2,383,77,72 2,383,77,72 2,383,77,72 2,383,77							
2.680.100 1.000 1.000 3.000 1.000 3.000 1.000 3.0000 1.000 3.0000 3.00000 1.000 3.00000 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>46,835.00 46,835.00</td>				-			46,835.00 46,835.00
cs800.100 HC Food & Muttimo Service Workers 333,885.47 0.00 333,885.47 330,400.07 betoral [SC] Detary Worker 360,777.69 0.00 21,802.22 0.00 21,802.22 0.00 21,802.22 0.00 21,802.22 0.00 21,802.22 0.00 21,802.22 0.00 32,885.47 0.00 52,702.88 56,537.00 cs800.1559 HC Environmental Serv Supervisors/Coord 52,792.88 0.00 52,792.88 56,537.00 cs800.1550 BHC Environmental Serv Service Workers 32,686.77 0.00 33,686.47 0.00 32,686.47 355,716.00 cs800.1550 BHC Convirtual Converts 33,686.47 0.00 32,696.77 32,5716.00 cs800.1560 BHC Convertance Workers 33,696.47 0.00 32,696.77 32,5716.00 cs800.1560 BHC Convertance Workers 33,696.47 0.00 52,712.00 35,697.74 35,5716.00 cs800.1561 BHC Laundry Workers 33,497.74 0.00 54,272.42 35,677.74 35,5716.00 51,572.02 0.00 <td< td=""><td>ubaroun · [5C]</td><td>Dietary Workers</td><td><u> </u></td><td>_</td><td></td><td></td><td></td></td<>	ubaroun · [5C]	Dietary Workers	<u> </u>	_			
Jaberal (EG) Datery Workers 386.777.69 0.00 380.777.69 382.880.00 Jagroup (EG) Other Housekeeping Workers 29.702.88 0.00 27.02.88 55.702.88 0.00 27.02.88 55.702.88 55.702.88 55.702.88 55.702.88 55.702.88 27.02.88 0.00 27.02.88 55.702.88 27.02.88 0.00 27.02.88 27.02.88 0.00 27.02.88 27.02.88 27.02.88 0.00 27.02.88 22.000.00 27.02.88 22.000.00 27.02.88 22.000.00 35.444.77 22.07.00 35.444.77 35.77.00 35.06.64.7 35.07.07 35.07.07 35.07.07 35.06.64.7 0.00 35.06.64.7 35.07.07 <td>.6680.1600</td> <td>BHC Food & Nutrition Service Workers</td> <td></td> <td></td> <td></td> <td></td> <td>330,049.00</td>	.6680.1600	BHC Food & Nutrition Service Workers					330,049.00
bgroup: [8] Other Housekeeping Workers 52702.85 0.00 32,752.85 94,8537.60 6800.100 BHC Environmental Service Workers 216,846.41 0.00 21,686.41 0.00 21,686.41 0.00 32,686.72 32,852.72 32,852.72 32,868.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,786.72 32,787.74 0.00 32,686.77 32,696.77				-			22,560.00 352,609.00
680.106 DHC Environmental Serv SupervisourCoord 52,702.88 0.00 52,702.28 56,537.00 680.106 DHC Environmental Service Workers 23,686.72 0.00 23,686.27 335,682.77 0500.106 DHC Environmental Service Workers 236,682.77 0.00 23,686.27 335,766.27 0500.106 DHC Environmental Service Workers 23,6462.77 0.00 23,887.27 20,807 0500.107 Other Multheance Workers 23,467.74 0.00 23,887.74 23,807.74 0500.108 DHC Operation OF Plant Trades Workers 23,467.74 0.00 23,487.74 25,550.00 0502.109 DHC Laundry Diverkers 5,572.02 0.00 5,772.02 5,772.00 0502.100 DHC Laundry Diverkers 5,572.02 0.00 5,772.02 5,772.00 0502.1100 DHC Laundry Diverkers 5,572.02 0.00 5,772.02 5,772.00 0502.1100 DHC Laundry Diverkers 5,572.02 0.00 5,772.02 5,772.00 0502.1100 DHC Mang Pod & Serv VPa/Diverkers 5,522.02	• •		<u>.</u>	_		· · · · · · · · · · · · · · · · · · ·	· · · · ·
6800.100 EHC Environmental Serv Survice Workers 216,646,41 0.00 216,646,41 220,761.00 6800.102 EHC Environmental Serv FIDE Spense Accrual 33,6442.77 0.00 33,642.77 0.00 6800.102 EHC Operation (7) Films Trades Workers 29,831.27 0.00 28,642.77 0.00 28,642.77 0.00 28,642.77 0.00 28,642.77 0.00 28,642.77 0.00 28,642.77 0.00 28,642.77 0.00 28,642.77 0.00 28,642.77 0.00 28,642.77 0.00 28,642.77 0.00 28,642.77 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.74 0.00 28,642.83 0.00 58,726.20 0.00 58,726.20 10,777.15 10,23,04 0.00 58,222.62 0.00 58,222.	.6690.1050	BHC Environmental Serv Supervisors/Coord					56,537.00
bitotal [8] Other Housskeeping Workers 336,482.77 0.00 336,482.77 335,716.00 bgroup [73] Other Maintenance Workers 20,831.27 0.00 23,831.27 22,980.00 6822 1902 BHC Operation OF Plant Frades Workers 3,000.47 0.00 3,000.477 25,055.00 6802 1902 BHC Operation OF Plant Frades Workers 3,000.477 0.00 5,010.00							34,634.00 220,761.00
bgroup: [78] Other Maintenance Workers 23,831.27 0.00 23,831.27 0.00 33,064.47 32,057.07 10682.1992 BER C Operation OF Panet Trole Sepres Acrual Motoral [79] 33,437.74 0.00 33,067.47 33,057.07 25,855.08 10582.1992 BER Chard TPO Expense Acrual Motoral [79] 33,437.74 0.00 55,122.62 0.00 55,712.02 52,710.20 55,722.62 5,735.00 10581.1902 BER Chardy Service Workers 58,222.82 0.00 58,222.82 57,381.00 10502.1100 BHC Laundy Workers 58,222.82 0.00 58,222.82 57,381.00 10502.1100 BHC Ning Foot & Serv VP SDirector Marses Assistant Director 176,985.38 R.E - 4 (176,985.39) (0.01) 61,204.00 105021.100 BHC Ning Foot & Serv NP SDirector Marses Assistant Director 176,985.38 R.E - 4 (169,852.27) 18,000.00 289,402.00 105022.1000 BHC Ning Poot & Serv NP SULPNS 1,246,308.81 0.00 652,244.97 0.00 881,891.52 354,813.00 105022.1000 BHC Ning Poot & Serv NSULPNS			34,444.76	-		34,444.76	23,784.00
18802 1500 BHC Operation Of Plant Trades Workers 29,851 27 0.00 22,880.47 22,880.47 18602 1500 BHC Operation Of Plant TPOE Spense Acrual 36,066.47 0.00 33,0437.74 25,353.00 ubgroup ; [88] Other Laundry Workers 52,710.20 52,710.20 52,218.20 0.00 52,710.20 52,228.20 0.00 52,710.20 52,228.20 5,712.20 5,712.20 5,712.20 5,712.20 5,712.20 5,712.20 5,712.20 5,712.20 5,712.20 5,773.81.20 0.8001 10160 Director of Nurses/Assistant Director 5,712.22 0.00 5,712.20 7,781.50 0.000 BHC Nrag Pool & Serv VPs/Directors/Mgrs 176,985.38 (176,985.39) (0.01) 61,224.00 5,244.97 0.00 5,244.97 0.00			330,402.11	-	0.00	330,402.77	333,710.00
bibbota [78] Other Mainfeance Workers 33,437.74 0.00 33,437.74 25,853.05 bigroup: [18] Other Laundy Workers 52,710.20 0.00 52,710.20 52,226.2 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,726.20 5,776.70 52,726.20 5,726.20 5,726.20 5,726.20 5,776.20 </td <td></td> <td></td> <td>29,831.27</td> <td></td> <td>0.00</td> <td>29,831.27</td> <td>22,896.00</td>			29,831.27		0.00	29,831.27	22,896.00
ubgroup: [8] Other Laundry Workers 52,710.20 52,200.00 52,710.20 52,200.00 52,710.20 52,200.00 52,710.20 52,200.00 52,710.20 52,200.00 52,710.20 52,200.00 52,710.20 52,200.00 52,710.20 52,200.00 53,732.62 57,733.00 52,710.20 52,200.00 53,722.62 60,00 53,722.62 67,733.00 52,710.20 52,200.00 53,722.62 67,733.00 52,710.20 52,200.00 53,722.62 57,733.00 52,710.20 52,710.20 52,710.20 52,200.00 53,722.62 67,733.00 52,710.20 52,200.00 52,220,20 <				_			3,057.00
BBC Laundy Service Workers 52,710.20 5.710.20 52,206.00 BBS911992 BHC Laundy TPC Expense Acrual 5,512.62 0.00 55,122.62 57,736.00 bibtotal [B] Other Laundy Workers 55,122.62 0.00 55,122.62 57,736.100 bibgroup ; [12A] Director of Nurses/Assistant Director 176,985.38 (176,985.39) (0.01) 61,244.00 arcum 112 DON/ADON Salaries 0.00 FLE - 4 (177,977.15) 123,252.00 bibtotal [12A] Director of Nurses/Assistant Director 176,985.38 RJE - 4 (160,777.15) 123,252.00 bibtotal [12B] Nes - Direct Care 0.00 RJE - 4 (169,532.27) 18,000.00 627,486.00 bi022.1000 BHC Ning Pool & Serv Supervisons/Coord 717,532.27 (1246,388.81) 0.00 635,244.97 0.00 bi022.1000 BHC Ning Pool & Serv Supervisons/Coord 717,532.27 (1246,388.81) 0.00 635,244.97 0.00 bi022.1010 BHC Ning Pool & Serv Supervisons/Coord 717,532.27 (1246,388.81) 0.00 635,244.97 0.00 bi0401 [121] RNs - Dir				-	0.00		
bibbtal [8B] Other Laundry Workers 56,222.82 0.00 58,222.82 57,381.90 ubgroup: [12A] Director of Nurses/Assistant Director 176,985.38 (176,985.39) (0.01) 61,204.00 arcum 112 DON/ADON Salaries 0.00 RLE - 4 (176,985.39) (100,777.15) 123,252.00 bibtotal [12A] Director of Nurses/Assistant Director 176,985.38 (176,985.39) (100,777.15) 123,252.00 bibtotal [12A] Director of Nurses/Assistant Director 176,985.38 (160,777.15) 180,777.14 184,455.00 bibtotal [12A] Director of Nurses/Assistant Director 177,532.27 (699,532.27) 18,000.00 289,402.00 bibtotal [12B] RNs - Direct Care 381,891.52 0.00 848,491.52 0.00 0.00 607,865.00 0.00 bibtotal [12B] RNs - Direct Care 2,345,783.60 0.00 85,274.97 0.00 0.00 744,838.81 0.00 665,244.97 0.00 0.00 74,873.99 35,870.00 0.00 74,873.99 35,870.00 0.00 74,873.99 35,870.00 0.00 74,873.99 35,870.00 0.00 <td></td> <td></td> <td>52,710.20</td> <td></td> <td>0.00</td> <td>52,710.20</td> <td>52,206.00</td>			52,710.20		0.00	52,710.20	52,206.00
Undergorp: [12A] Director of Nurses/Assistant Director 16022.1000 BHC Nrsg Pool & Serv VP's/Directors/Mgrs 176,985.38 (176,985.39) (0.01) 61,204.00 arcum 112 DON/ADON Salaries 0.00 RUE - 4 (160,777.15) 160,777.15 123,252.00 abptoal [12A] Director of Nurses/Assistant Director 176,985.38 0.00 RUE - 4 (160,777.15) 160,777.14 124,550.00 abgroup: [12B] RNs - Direct Care (160,777.14) 124,650.81 0.00 609,532.27) 18.00.00 289,402.00 16022.1500 BHC Nrsg Pool & Serv NNSLPN'S 1,246,369.81 0.00 665,244.97 0.00 607,686.00 16022.1500 BHC Nrsg Pool & Serv NNSLPN'S 1,246,369.81 0.00 381,891.52 34,813.00 16022.1500 BHC Nrsg Pool & Serv PTO Expense Accrual 381,891.52 0.00 54,873.99 0.00 54,873.99 1,252,049.00 16022.1500 BHC Nrsg Pool & Serv Clerical 0.00 RUE - 4 256,433.9 1,252,041.00 16022.1600 BHC Nrsg Pool & Serv Clerical 0.00				-			5,175.00
L6022.1000 BHC Nrsg Pool & Serv VP*pOincetors/Myrs 176,985.38 (176,985.39) (0.01) 61,24.00 arcum 112 DON/ADON Salaries 0.00 160,777.15 160,777.15 123,252.00 bibtol [12A] Director of Nurses/Assistant Director 176,985.38 (176,985.39) 160,777.15 123,252.00 bibtol [12A] Director of Nurses/Assistant Director 176,985.38 (160,777.15 160,777.15 123,252.00 bibtol [12A] Director of Nurses/Assistant Director 176,985.38 (169,532.27) 18,000.00 289,402.00 16022.1050 BHC Nrsg Pool & Serv NPTO Expense Accrual 381,891.52 0.00 381,891.52 0.00 381,891.52 0.00 381,891.52 0.00 381,891.52 0.00 381,891.52 0.00 655,244.97 0.00 655,244.97 0.00 655,244.97 0.00 656,244.97 0.00 656,244.97 0.00 54,873.99 0.00 716,782.62 176,782.62 176,782.62 176,782.62 167,792.62 167,792.62 167,792.62 167,792.62 167,792.62 167,792.62 176,782.62 176,782.62 1			00,111.01	-	0.00	00,111.01	01,001.00
arcum 112 DON/ADON Salaries 0.00 160.777.15 160.777.15 160.777.15 123.252.00 Jabroal [12A] Director of Nurses/Assistant Director 176.985.38 RLF - 4 (162.08.24) 160.777.14 184.455.00 Jabroau [12B] RNs - Direct Care 18022.1050 BHC Nrsg Pool & Serv RNS/LPN'S 1.246.898.10 0.00 607.852.27) 18,000.00 289.402.00 I6022.1200 BHC Nrsg Pool & Serv RNS/LPN'S 1.246.898.11 0.00 607.866.00 381.891.52 354.813.00 arcum 113 RN - Direct Care 2.345.793.60 RJE - 4 (12.463.989.81) 0.00 665.244.97 600.00 arcum 113 RN - Direct Care 2.345.793.60 RJE - 4 (12.90.657.11) 1.055.136.49 1.252.081.00 arcum 114 RN - Administrative 54.873.99 0.00 54.873.39 379.678.26 379.678.26 379.678.26 379.678.26 167.312.00 arcum 126 Infection Control Salary 0.00 RJE - 4 212.656.45 168.276.00 arcum 127 Resident Care Coordinator Salary 0.00 RJE - 4			176,985.38			(0.01)	61,204.00
R.HE - 4 160,777.15 (162,082.38) 160,777.14 (162,082.43) 184,455.00 ubproup: 11281 RNs - Direct Care 160,777.14 184,455.00 18002.1050 BHC Nrsg Pool & Serv Supervisors/Coord 717,532.27 (699,532.27) 18,000.00 289,402.00 18002.1020 BHC Nrsg Pool & Serv RNS/LPNS 1,246,369.81 (1,246,369.81) 0.00 607,866.00 18002.1992 BHC Nrsg Pool & Serv PTO Expense Accrual 381,891.52 0.00 855,244.97 0.00 18002.1992 BHC Nrsg Pool & Serv OTO Expense Accrual 381,891.52 0.00 655,244.97 0.00 acrum 113 RN - Direct Care 2,345,793.60 RLF - 4 (1,240,657.11) 1.055,136.49 1.250,6100 abgroup: 112821 RNs - Administrative 54,873.99 0.00 54,873.99 35,267.00 arcum 114 RN - Administrative 54,873.99 0.00 737,678.26 167,312.00 arcum 126 Infection Control Salary 0.00 RLF - 4 212,656.45 168,276.00 arcum 127 Reident Care Coordinator Salary 0.00 <td< td=""><td>arcum 112</td><td>DON/ADON Salaries</td><td>0.00</td><td>RJE - 4</td><td></td><td>160.777.15</td><td>123,252.00</td></td<>	arcum 112	DON/ADON Salaries	0.00	RJE - 4		160.777.15	123,252.00
ubgroup: 112B1 RNs - Direct Care 717,532.27 (699,532.27) 18,000.00 289,402.00 36022.1050 BHC Nrsg Pool & Serv NNS/LPN'S 1,246,369.81 0.00 607,866.00 36022.1020 BHC Nrsg Pool & Serv RNS/LPN'S 1,246,369.81 0.00 607,866.00 36022.1092 BHC Nrsg Pool & Serv PTO Expense Accrual 381,891.52 0.00 381,891.52 354,813.00 arcum 113 RN - Direct Care Salaries 0.00 655,244.97 655,244.97 0.00 abbotal [12B1] RNs - Direct Care 2,345,793.60 RJE - 4 (1,246,389.81) 0.00 abcotal [12B1] RNs - Direct Care 2,345,793.60 RJE - 4 (1,246,379.97) 0.00 arcum 114 RN - Administrative 54,873.99 0.00 54,873.99 35,267.00 arcum 126 Infection Control Salary 0.00 RJE - 4 25,463.39 25,463.39 13,648.00 arcum 127 Resident Care Coordinator Salary 0.00 RJE - 4 212,656.45 212,656.45 212,656.45 212,656.45 212,656.45 212,656.45 212,656.45				RJE - 4	160,777.15		
16.022.1050 BHC Nrsg Pool & Serv RN'S/LPN'S 717,532.27 (699,532.27) 18,000.00 228,402.00 16.022.1200 BHC Nrsg Pool & Serv RN'S/LPN'S 1.246,369.81 0.00 607,866.00 16.022.1201 BHC Nrsg Pool & Serv RN'S/LPN'S 1.246,369.81 0.00 381,891.52 354,813.00 16.022.1902 BHC Nrsg Pool & Serv PTO Expense Accrual 381,891.52 0.00 381,891.52 354,813.00 16.022.1902 BHC Nrsg Pool & Serv PTO Expense Accrual 381,891.52 0.00 381,891.52 354,813.00 1.6022.1902 BHC Nrsg Pool & Serv Clerical 2,345,793.60 (1,240,369.81) 1,055,136.49 1,225,061.00 1.6022.1500 BHC Nrsg Pool & Serv Clerical 54,873.99 0.00 54,873.99 35,267.00 arcum 114 RN - Administrative 54,873.99 0.00 54,873.99 31,648.00 arcum 127 Resident Care Coordinator Salary 0.00 RJE - 4 272,666.45 212,656.45 168,276.00 ubtotal [128] RNs - Direct Care 0.00 RJE - 4 607,333.08 607,333.08 596,926.00			170,903.30	-	(10,208.24)	100,777.14	184,450.00
RUE - 4 (699,532.27) (1,246,369.81) 0.00 607,866.00 RUE - 4 (1,246,369.81) 0.00 607,866.00 RUE - 4 (1,246,369.81) 0.00 655,244.97 0.00 aroum 113 RN - Direct Care Salaries 0.00 655,244.97 655,244.97 0.00 bibtotal [128] RNs - Direct Care 2,345,793.60 RJE - 4 (1,290,657.11) 1,055,136.49 1,252,081.00 bibtotal [128] RNs - Direct Care 2,345,793.60 G55,244.97 655,244.97 655,244.97 0.00 close control Salary 0.00 54,873.99 0.00 54,873.99 35,267.00 arcum 126 Infection Control Salary 0.00 79,678.26 379,678.26 167,312.00 arcum 127 Resident Care Coordinator Salary 0.00 RJE - 4 25,463.39 13,648.00 bibtotal [1262] RNs - Administrative 54,873.99 0.00 79,678.26 212,656.45 168,276.00 recum 127 Resident Care Coordinator Salary 0.00 RJE - 4 212,656.45 212,656.45 168,276.00 bibtotal [1261] LPNs - Direct Care 0.00 607,333.08 607,333.08			717,532.27		(699,532.27)	18,000.00	289,402.00
RJE - 4 (1,246,368,81) Bric Nrsg Pool & Sarv PTO Expense Accrual 381,891,52 0.00 381,891,52 354,813.00 Garcum 113 RN - Direct Care Salaries 0.00 RJE - 4 (1,246,368,81) 1,252,081.00 ubtotal [12B1] RNs - Direct Care 2,345,733.60 RJE - 4 655,244.97 (1,2055,136.49 1,252,081.00 ubgroup : [12B2 RNs - Administrative 8,002,1500 BHC Nrsg Pool & Serv Clerical 54,873.99 0.00 54,873.99 35,267.00 accum 114 RN - Administrative Salaries 0.00 RJE - 4 379,678.26 167,312.00 accum 126 Infection Control Salary 0.00 RJE - 4 22,463.39 13,648.00 accum 127 Resident Care Coordinator Salary 0.00 RJE - 4 212,656.45 168,276.00 ubtotal [12B2] RNs - Administrative 54,873.99 0.00 RJE - 4 212,656.45 168,276.00 ubtotal [12B2] RNs - Solicet Care 0.00 RJE - 4 212,656.45 168,276.00 1,607,333.08 607,333.08 596,926.00 ubtotal [12C1] LPNs - Direct Care 0.00 0.00 1,769,132.48 0.00 1,769,132.48 <t< td=""><td>0 6022 1200</td><td></td><td>1 246 360 81</td><td>RJE - 4</td><td></td><td>0.00</td><td>607 866 00</td></t<>	0 6022 1200		1 246 360 81	RJE - 4		0.00	607 866 00
arcum 113 RN - Direct Care Salaries 0.00 655.244.97 655.244.97 655.244.97 0.00 ubtotal [12B1] RNs - Direct Care 2,345,793.60 RJE - 4 655.244.97 0.00 1,252,081.00 ubtorup : [12B2 RNs - Administrative 2.6022.1500 BHC Nrsg Pool & Sarv Clerical arcum 114 54,873.99 0.00 54,873.99 379,678.26 379,678.26 167,312.00 arcum 126 Infection Control Salary 0.00 22,463.39 25,463.39 13,648.00 arcum 127 Resident Care Coordinator Salary 0.00 RJE - 4 379,678.26 212,656.45 168,276.00 ubtotal [12B2] RNs - Administrative 54,873.99 0.00 212,656.45 212,656.45 168,276.00 ubtotal [12B2] RNs - Administrative 54,873.99 0.00 RJE - 4 607,333.08 607,333.08 596,926.00 ubtotal [12C1] LPNs - Direct Care 0.00 RJE - 4 607,333.08 607,333.08 596,926.00 ubtorup : [12D] Aides and Attendants 0.00 1,769,132.48 0.00 1,769,132.48 0.00 1,769,132.48 2,097,123.00		-		RJE - 4	(1,246,369.81)		
ubtotal [12B1] RNs - Direct Care RJE - 4 655,244.97 1,252,081.00 ubgroup : [12B2 RNs - Administrative 06022.1500 BHC Nrsg Pool & Serv Clerical 54,873.99 0.00 54,873.99 35,267.00 arcum 114 RN - Administrative Salaries 0.00 379,678.26 379,678.26 167,312.00 arcum 126 Infection Control Salary 0.00 224,663.39 25,463.39 13,648.00 arcum 127 Resident Care Coordinator Salary 0.00 212,656.45 212,656.45 168,276.00 ubtotal [12B2] RNs - Administrative 54,873.99 617,798.10 672,672.09 384,503.00 ubtotal [12B2] RNs - Administrative 54,873.99 617,798.10 672,672.09 384,503.00 ubtotal [12B2] RNs - Administrative 54,873.99 617,798.10 672,672.09 384,503.00 ubtotal [12C1] LPNs - Direct Care 0.00 RJE - 4 607,333.08 607,333.08 596,926.00 ubtotal [12C1] LPNs - Direct Care 0.00 0.00 0.00 1,769,132.48 2,001,33.08 596,926.00 ubtotal [12C1] LPNs - Direct Care 0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>354,813.00 0.00</td></td<>							354,813.00 0.00
Line Line <thline< th=""> Line Line <thl< td=""><td></td><td></td><td></td><td>RJE - 4</td><td>655,244.97</td><td></td><td></td></thl<></thline<>				RJE - 4	655,244.97		
3.6022.1500 BHC Nrsg Pool & Serv Clerical 54,873.99 0.00 54,873.99 35,267.00 arcum 114 RN - Administrative Salaries 0.00 379,678.26 379,678.26 379,678.26 167,312.00 arcum 126 Infection Control Salary 0.00 25,463.39 25,463.39 15,687.00 arcum 127 Resident Care Coordinator Salary 0.00 RJE - 4 212,656.45 212,656.45 168,276.00 ubtotal [1282] RNs - Administrative 54,873.99 607,333.08 607,333.08 607,333.08 596,926.00 ubtotal [12C1 LPNs - Direct Care 0.00 RJE - 4 607,333.08 607,333.08 596,926.00 ubgroup: [12D] Aides and Attendants 0.00 RJE - 4 607,333.08 607,333.08 596,926.00 ubgroup: [12D] Aides and Attendants 1,769,132.48 0.00 1,769,132.48 2,071,232.00 ubtotal [12D] Aides and Attendants 1,769,132.48 0.00 1,769,132.48 2,095,953.00 ubgroup: [12D] Aides and Attendants 1,769,132.48 0.00 1,769,132.48 2,095,953.00 ubgroup: [12E] Physical Therapists 0.00 38,277.17 38,277.17 38,277			2,545,735.00	_	(1,230,037.11)	1,000,100.49	1,232,001.00
arcum 114 RN - Administrative Salaries 0.00 379,678.26 379,678.26 379,678.26 167,312.00 arcum 126 Infection Control Salary 0.00 25,463.39 25,463.39 25,463.39 13,648.00 arcum 127 Resident Care Coordinator Salary 0.00 RJE - 4 25,663.39 212,656.45 212,656.45 168,276.00 ubtotal [12B2] RNs - Administrative 54,873.99 617,798.10 672,672.09 384,503.00 ubgroup : [12C1 LPNs - Direct Care 0.00 RJE - 4 212,656.45 607,333.08 596,926.00 ubtotal [12C1] LPNs - Direct Care 0.00 607,333.08 607,333.08 596,926.00 ubgroup : [12D] Aides and Attendants 0.00 RJE - 4 607,333.08 607,333.08 596,926.00 ubtotal [12D] Aides and Attendants 0.00 0.00 0.00 1,769,132.48 2,071,232.00 0.8022.1450 BHC Nrsg Pool & Serv PCA's/HHA'S/Aides 1,769,132.48 0.00 1,769,132.48 2,095,953.00 0.8022.1450 BHC Nrsg Pool & Serv PCA's/HHA'S/Aides 1,769,132.48 0.00 1,769,132.48 2,095,953.00 0.8022.1450 BHC Nrsg Pool & Serv			54,873.99		0.00	54,873.99	35,267.00
arcum 126 Infection Control Salary 0.00 25,463.39 25,463.39 13,648.00 arcum 127 Resident Care Coordinator Salary 0.00 0.00 212,656.45 212,656.45 168,276.00 ubtotal [12B2] RNs - Administrative 54,873.99 617,798.10 672,672.09 384,503.00 ubgroup : [12C1,LPNs - Direct Care 0.00 607,333.08 607,333.08 596,926.00 ubtotal [12C1] LPNs - Direct Care 0.00 607,333.08 607,333.08 596,926.00 ubgroup : [12D] Aides and Attendants 0.00 1,769,132.48 0.00 1,769,132.48 2,071,232.00 s0022 1450 BHC Nrsg Pool & Serv PCA's/HHA'S/Aides 1,769,132.48 0.00 1,769,132.48 2,071,232.00 s0022 1450 BHC Nrsg Pool & Serv DLD/WCLD 0.00 0.00 0.00 24,721.00 ubtotal [12D] Aides and Attendants 1,769,132.48 0.00 1,769,132.48 2,095,953.00 ubgroup : [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 ubtotal [12D] Aides and Attendants 0.00 38,277.17 38,277.17 42,991.00 ubgroup : [12F] Physical Therapists	arcum 114	RN - Administrative Salaries	0.00	R.IF - 4		379,678.26	167,312.00
arcum 127 Resident Care Coordinator Salary 0.00 212,656.45 212,656.45 212,656.45 168,276.00 ubtotal [1282] RNs - Administrative 54,873.99 RJE - 4 212,656.45 672,672.09 384,503.00 ubgroup : [1201 LPNs - Direct Care 0.00 607,333.08 607,333.08 607,333.08 596,926.00 ubtotal [1201] LPNs - Direct Care 0.00 607,333.08 607,333.08 596,926.00 ubtotal [1201] LPNs - Direct Care 0.00 607,333.08 607,333.08 596,926.00 ubgroup : [120] Aides and Attendants 0.00 1,769,132.48 0.00 1,769,132.48 2,071,232.00 0.6022.1900 BHC Nrsg Pool & Serv DCA's/HHA'S/Aides 1,769,132.48 0.00 1,769,132.48 2,095,953.00 0.602.1900 BHC Nrsg Pool & Serv DLD/WCLD 0.00 0.00 1,769,132.48 2,095,953.00 ubgroup : [121] Aides and Attendants 1,769,132.48 0.00 1,769,132.48 2,095,953.00 ubgroup : [122] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 ubgroup : [125] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 <tr< td=""><td>arcum 126</td><td>Infection Control Salary</td><td>0.00</td><td></td><td>25,463.39</td><td>25,463.39</td><td>13,648.00</td></tr<>	arcum 126	Infection Control Salary	0.00		25,463.39	25,463.39	13,648.00
bibtotal [12B2] RNs - Administrative 54,873.99 617,798.10 672,672.09 384,503.00 bibgroup : [12C1 LPNs - Direct Care arcum 115 LPN - Direct Care Salaries 0.00 607,333.08 607,333.08 596,926.00 bibtotal [12C1] LPNs - Direct Care 0.00 607,333.08 607,333.08 596,926.00 bibtotal [12C1] LPNs - Direct Care 0.00 607,333.08 607,333.08 596,926.00 bibgroup : [12D] Aides and Attendants 0.00 0.00 0.00 2,071,232.00 bBCC Nrsg Pool & Serv PCA's/HHA'S/Aides 1,769,132.48 0.00 1,769,132.48 2,071,232.00 16022.1900 BHC Nrsg Pool & Serv DLD/WCLD 0.00 0.00 0.00 24,721.00 16022.1900 BHC Nrsg Pool & Serv DLD/WCLD 0.00 0.00 2,095,953.00 160group : [12E] Physical Therapists 1,769,132.48 0.00 1,769,132.48 2,095,953.00 arcum 125 Rehab Coordinator Salary 0.00 38,277.17 38,277.17 42,991.00 rbotal [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00	arcum 127	Resident Care Coordinator Salary	0.00	RJE - 4		212,656.45	168,276.00
ubgroup : [12C1 LPNs - Direct Care 0.00 607,333.08 607,333.08 596,926.00 ubtotal [12C1] LPNs - Direct Care 0.00 RJE - 4 607,333.08 607,333.08 596,926.00 ubgroup : [12D] Aides and Attendants 0.00 607,333.08 607,333.08 607,333.08 596,926.00 0.6022.1450 BHC Nrsg Pool & Serv PCA's/HHA'S/Aides 1,769,132.48 0.00 1,769,132.48 2,071,232.00 0.6022.1900 BHC Nrsg Pool & Serv DLD/WCLD 0.00 0.00 0.00 24,721.00 ubtotal [12D] Aides and Attendants 1,769,132.48 0.00 1,769,132.48 2,095,953.00 ubgroup : [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 ubtotal [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00	ubtotal [12B2]	RNs - Administrative	54.873.99	RJE - 4		672.672.09	384,503.00
arcum 115 LPN - Direct Care Salaries 0.00 607,333.08 607,333.08 596,926.00 ubtotal [12C1] LPNs - Direct Care 0.00 RJE - 4 607,333.08 607,333.08 596,926.00 ubtotal [12C1] LPNs - Direct Care 0.00 607,333.08 607,333.08 596,926.00 ubgroup : [12D] Aides and Attendants 602.1450 607,333.08 607,333.08 596,926.00 0.00 BHC Nrsg Pool & Serv DCA's/HHA'S/Aides 1,769,132.48 0.00 1,769,132.48 2,071,232.00 0.602.1450 BHC Nrsg Pool & Serv DLD/WCLD 0.00 0.00 0.00 24,721.00 0.602.1420 1,769,132.48 0.00 1,769,132.48 2,095,953.00 1.6022.1900 BHC Nrsg Pool & Serv DLD/WCLD 0.00 0.00 1,769,132.48 2,095,953.00 1.6022.1900 BHC Nrsg Pool & Serv DLD/WCLD 0.00 38,277.17 38,277.17 42,991.00 ubgroup : [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 ubtotal [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 ubtotal [12E] Physical Therapists <td></td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td>				_			
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Jubgroup : [12D] Aides and Attendants 0.6022.1450 BHC Nrsg Pool & Serv PCA's/HHA'S/Aides 1,769,132.48 0.00 1,769,132.48 2,071,232.00 0.6022.1900 BHC Nrsg Pool & Serv DLD/WCLD 0.00 0.00 1,769,132.48 2,091,232.00 0.6022.1900 BHC Nrsg Pool & Serv DLD/WCLD 0.00 0.00 1,769,132.48 2,095,953.00 1.btotal [12D] Aides and Attendants 1,769,132.48 0.00 1,769,132.48 2,095,953.00 1.btotal [12E] Physical Therapists arcum 125 Rehab Coordinator Salary 0.00 38,277.17 38,277.17 42,991.00 .btotal [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 .abtotal [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00	ubtotal [12C1]	LPNs - Direct Care	0.00	RJE - 4		607.333.08	596.926.00
3.6022.1450 BHC Nrsg Pool & Serv PCA's/HHA'S/Aides 1,769,132.48 0.00 1,769,132.48 2,071,232.00 0.6022.1450 BHC Nrsg Pool & Serv DLD/WCLD 0.00 0.00 0.00 24,721.00 Jubtotal [12D] Aides and Attendants 1,769,132.48 0.00 1,769,132.48 2,095,953.00 Jbgroup : [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 RJE - 4 81,734.17 RJE - 6 (43,457.00)				_			
ubtotal [12D] Aides and Attendants 1,769,132.48 0.00 1,769,132.48 2,095,953.00 ubgroup : [12E] Physical Therapists arcum 125 Rehab Coordinator Salary 0.00 38,277.17 38,277.17 42,991.00 RJE - 4 81,734.17 RJE - 6 (43,457.00) 7 38,277.17 42,991.00 ubtotal [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 ubtotal [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00	9.6022.1450	BHC Nrsg Pool & Serv PCA's/HHA'S/Aides					2,071,232.00
ubgroup : [12E] Physical Therapists arcum 125 0.00 38,277.17 38,277.17 42,991.00 RJE - 4 81,734.17 RJE - 6 (43,457.00) 1000 1000 1000 1000 1000 1000 1000 1000 10000 1000 <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td><td>24,721.00 2,095,953.00</td></t<>				-			24,721.00 2,095,953.00
arcum 125 Rehab Coordinator Salary 0.00 38,277.17 38,277.17 42,991.00 RJE - 4 81,734.17 RJE - 6 (43,457.00) ibtotal [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 ibgroup : [12F] Speech Therapists				_		· · · · · · · · · · · · · · · · · · ·	
RJE - 6 (43,457.00) ubtotal [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 ubgroup : [12F] Speech Therapists 0.00			0.00			38,277.17	42,991.00
Jbtotal [12E] Physical Therapists 0.00 38,277.17 38,277.17 42,991.00 Jbgroup : [12F] Speech Therapists 0.00 38,277.17 42,991.00							
	ibtotal [12E] P	hysical Therapists	0.00	-		38,277.17	42,991.00
arcum 128 SI Director Allocation 0.00 7,965.00 7,965.00 7,464.00						_	_
	arcum 128	ST Director Allocation	0.00		7,965.00	7,965.00	7,464.00

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

	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
btotal [12F] S	peech Therapists	0.00	RJE - 6	7,965.00 7,965.00	7,965.00	7,464.00
] Occupational Therapists			·	<u>.</u>	· · · ·
rcum 129	OT Director Allocation	0.00		35,492.00	35,492.00	40,706.00
ototal [12G] C	occupational Therapists	0.00	RJE - 6	35,492.00 35,492.00	35,492.00	40,706.00
aroun · [12H] Recreation Workers					
021.1350	BHC Recreation Therapists & Asst	69,419.70		0.00	69,419.70	65,745.00
6021.1992 htotal [12H] R	BHC Recreation PTO Expense Accrual ecreation Workers	3,735.68 73,155.38	_	0.00	3,735.68 73,155.38	8,710.00 74,455.00
		13,133.30		0.00	73,133.30	74,435.00
bgroup : [12M 6766.1000	I] Social Workers/Case Management BHC Social Services VP's/Directors/Mgrs	54,103.01		0.00	54,103.01	55,225.00
6766.1250	BHC Social Services Social Workers	44,116.40		0.00	44,116.40	41,045.00
6766.1992 Dtotal [12M] S	BHC Social Services PTO Expense Accrual social Workers/Case Management	15,968.18 114,187.59		0.00	15,968.18 114,187.59	<u>14,847.00</u> 111,117.00
group : [12N						
5766.1100	BHC Social Services Professional	52,679.96		0.00	52,679.96	59,621.00
ototal [12N] N al [10-A] Sala	larketing ries and Wages	52,679.96 5,692,077.42		0.00 140,301.35	52,679.96 5,832,378.77	<u>59,621.00</u> 6,124,303.00
	nes and Wages	0,002,011.42	-	140,001.00	0,002,010.11	0,124,000.00
up : [13-B] group : [2]	Professional Fees Dentist					
cum 107	Dentist	0.00		13,900.00	13,900.00	13,901.00
total [2] Den	tist	0.00	RJE - 8	13,900.00 13,900.00	13,900.00	13,901.00
group : [3]	Pharmacist					
6230.3350	BHC Pharmacy Consulting Fees	45,036.84		0.00	45,036.84	26,955.00
ototal [3] Pha	rmacist	45,036.84	_	0.00	45,036.84	26,955.00
	PT - Resident Care	105 000 04			105 000 01	107.050.00
6160.3070 6160.3350	BHC Physical Therapy PT Fees BHC Physical Therapy Consulting Fees	405,298.61 80.00		0.00 0.00	405,298.61 80.00	437,858.00 1,105.00
	- Resident Care	405,378.61		0.00	405,378.61	438,963.00
group : [8A]						
0160.3705	BHC Physical Therapy Medical Director Fee edical Director	<u>18,000.00</u> 18,000.00	_	0.00	18,000.00 18,000.00	18,000.00 18,000.00
		18,000.00		0.00	18,000.00	18,000.00
group : [9A] 160.3100	ST - Resident Care BHC Physical Therapy ST Fees	84,357.57		0.00	84,357.57	76,210.00
	- Resident Care	84,357.57		0.00	84,357.57	76,210.00
group : [10A] OT - Resident Care					
6160.3060	BHC Physical Therapy OT Fees	375,869.88		0.00	375,869.88	415,629.00
ototal [10A] O	T - Resident Care	375,869.88		0.00	375,869.88	415,629.00
ogroup : [11A cum 118	2 RN's - Administrative RN Administrative Purchased Service	0.00		2,500.00	2,500.00	13,167.00
			RJE - 5	2,500.00		
	RN's - Administrative essional Fees	0.00 928,642.90		2,500.00 16,400.00	2,500.00 945,042.90	<u>13,167.00</u> 1,002,825.00
	Expenditures Other than Salaries					
] Workmen's Compensation					
6600.2550 6643.2530	BHC Administration WKMN Excess Recovery BHC Employee Benefits Wkrs Comp Ins	55,000.00 137,865.47		0.00 0.00	55,000.00 137,865.47	0.00 26,334.00
	/orkmen's Compensation	192,865.47		0.00	192,865.47	26,334.00
] Disability Insurance					
ogroup · [1A2					15 000 00	10,002.00
643.2340	BHC Employee Benefits LTD Insurance	15,828.06		0.00	15,828.06	
643.2340		15,828.06 15,828.06		0.00	15,828.06 15,828.06	10,002.00
6643.2340 ototal [1A2] D ogroup : [1A3	BHC Employee Benefits LTD Insurance isability Insurance] Unemployment Insurance	15,828.06	=	0.00	15,828.06	10,002.00
643.2340 htotal [1A2] D group : [1A3 6643.2470	BHC Employee Benefits LTD Insurance isability Insurance] Unemployment Insurance BHC Employee Benefits St UnempITax	15,828.06 54,482.16	_	0.00	15,828.06 54,482.16	10,002.00 55,228.00
5643.2340 Ditotal [1A2] D Digroup : [1A3 5643.2470 Ditotal [1A3] U	BHC Employee Benefits LTD Insurance isability Insurance] Unemployment Insurance BHC Employee Benefits St UnempITax nemployment Insurance	15,828.06	=	0.00	15,828.06	10,002.00
5643.2340 Ditotal [1A2] D Digroup : [1A3 5643.2470 Ditotal [1A3] U	BHC Employee Benefits LTD Insurance isability Insurance] Unemployment Insurance BHC Employee Benefits St UnempITax	15,828.06 54,482.16	=	0.00	15,828.06 54,482.16	10,002.00 55,228.00
5643.2340 pototal [1A2] D pgroup : [1A3 5643.2470 pototal [1A3] U pgroup : [1A4 5643.2190	BHC Employee Benefits LTD Insurance isability Insurance] Unemployment Insurance BHC Employee Benefits St UnempITax nemployment Insurance] Social Security (FICA)	<u> </u>	=	0.00 0.00 0.00	15,828.06 54,482.16 54,482.16	10,002.00 55,228.00 55,228.00
i643.2340 htotal [1A2] D istotal [1A3] D istotal [1A3] U htotal [1A3] U istotal [1A4] S istotal [1A4] S	BHC Employee Benefits LTD Insurance isability Insurance] Unemployment Insurance BHC Employee Benefits St UnempITax nemployment Insurance] Social Security (FICA) BHC Employee Benefits FICA	15,828.06 54,482.16 54,482.16 415,511.01	= = =	0.00 0.00 0.00	<u>15,828.06</u> 54,482.16 54,482.16 415,511.01	10,002.00 55,228.00 55,228.00 432,092.00
5643.2340 ototal [1A2] D ogroup : [1A3 5643.2470 ototal [1A3] U ogroup : [1A4 5643.2190 ototal [1A4] S ogroup : [1A5 5643.2020	BHC Employee Benefits LTD Insurance isability Insurance BHC Employee Benefits St UnempITax nemployment Insurance] Social Security (FICA) BHC Employee Benefits FICA ocial Security (FICA)] Health Insurance BHC Employee Benefits Med Self Ins Stop Loss	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99	=	0.00 0.00 0.00 0.00 0.00 0.00	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99	10,002.00 55,228.00 55,228.00 432,092.00 432,092.00 81,947.00
5643.2340 stotal [1A2] D sgroup : [1A3 3643.2470 stotal [1A3] U sgroup : [1A4 3643.2190 stotal [1A4] S sgroup : [1A5 3643.2020 3643.2050	BHC Employee Benefits LTD Insurance isability Insurance J Unemployment Insurance BHC Employee Benefits St UnempITax nemployment Insurance J Social Security (FICA) BHC Employee Benefits FICA ocial Security (FICA)] Health Insurance	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01	=	0.00 0.00 0.00 0.00 0.00	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01	10,002.00 55,228.00 55,228.00 432,092.00 432,092.00
sē43.2340 total [1A2] D group : [1A3 5643.2470 total [1A3] U group : [1A4 5643.2190 total [1A4] S group : [1A5 5643.2020 5643.2050 5643.210	BHC Employee Benefits LTD Insurance isability Insurance BHC Employee Benefits St UnempITax nemployment Insurance J Social Security (FICA) BHC Employee Benefits FICA ocial Security (FICA) J Health Insurance BHC Employee Benefits Bene Constly Fees BHC Employee Benefits Dental Insur BHC Employee Benefits Dental Insur BHC Employee Benefits Dental Insur BHC Employee Benefits Dental Insur	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51)	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51)	10,002.00 55,228.00 55,228.00 432,092.00 432,092.00 63,256.00 (11,268.00)
ieta.2340 total [1A2] D group : [1A3 ieta.2470 total [1A3] U group : [1A4 ieta.2190 total [1A4] S group : [1A5 ieta.2020 ieta.2020 ieta.2020 ieta.2120 ieta.2120	BHC Employee Benefits LTD Insurance isability Insurance BHC Employee Benefits St UnempITax nemployment Insurance] Social Security (FICA) BHC Employee Benefits FICA ocial Security (FICA)] Health Insurance BHC Employee Benefits Med Self Ins Stop Loss BHC Employee Benefits Dental Insur BHC Employee Benefits Dental Insur	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38)	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38)	10,002.00 55,228.00 55,228.00 432,092.00 432,092.00 81,947.00 0.00 53,256.00 (11,288.00) (275,422.00)
ie43.2340 total [1A2] D group : [1A3 total [1A3] U group : [1A4 total [1A3] U group : [1A4 ie43.2190 total [1A4] S group : [1A5 ie43.2020 ie43.2120 ie43.2120 ie43.2270 ie43.2280	BHC Employee Benefits LTD Insurance isability Insurance BHC Employee Benefits St UnempITax nemployment Insurance BHC Employee Benefits St UnempITax BHC Employee Benefits FICA ocial Security (FICA) BHC Employee Benefits Med Self Ins Stop Loss BHC Employee Benefits Med Self Ins Stop Loss BHC Employee Benefits Dental Insur BHC Employee Benefits Med Ins. Co-Pay BHC Employee Benefits Hith InsVision	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38) 9,183.07	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38) 9,183.07	10,002.00 55,228.00 55,228.00 432,092.00 432,092.00 81,947.00 0.00 53,256.00 (11,268.00) (275,422.00) 5,625.00
643.2340 total [1A2] D group : [1A3 643.2470 total [1A3] U group : [1A4 643.2190 total [1A4] S group : [1A5 643.2020 643.2100 643.2120 643.2120 643.2270 643.2280	BHC Employee Benefits LTD Insurance isability Insurance BHC Employee Benefits St UnempITax nemployment Insurance I Social Security (FICA) BHC Employee Benefits FICA ocial Security (FICA) I Health Insurance BHC Employee Benefits Med Self Ins Stop Loss BHC Employee Benefits Dental Insur BHC Employee Benefits Health Ins. Co-Pay BHC Employee Benefits Health Ins-Vision BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Hith Ins-Vision	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38)	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38)	10,002.00 55,228.00 55,228.00 432,092.00 432,092.00 81,947.00 0.00 53,256.00 (11,268.00) (275,422.00) 5,625.00 (7,090.00) 0.00
643.2340 total [1A2] D group : [1A3 643.2470 total [1A3] U group : [1A4 643.2190 total [1A4] S group : [1A5 643.2020 643.2020 643.2120 643.2120 643.2210 643.2220 643.2230 643.2305	BHC Employee Benefits LTD Insurance isability Insurance BHC Employee Benefits St UnempITax nemployment Insurance BHC Employee Benefits St UnempITax nemployment Insurance BHC Employee Benefits FICA ocial Security (FICA) BHC Employee Benefits Med Self Ins Stop Loss BHC Employee Benefits Med Self Ins Stop Loss BHC Employee Benefits Dental Insur BHC Employee Benefits Health Ins. Co-Pay BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Health Ins Expense	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38) 9,183.07 (6,993.71) 21,906.97 533,950.45	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38) 9,183.07 (6,993,71) 21,906.97 533,950.45	10,002.00 55,228.00 55,228.00 432,092.00 432,092.00 432,092.00 53,256.00 (11,268.00) (275,422.00) 53,255.00 (7,090.00) 0,00 495,826.00
\$643.2340 total [1A2] D group : [1A3 \$643.2470 total [1A3] U pgroup : [1A4 \$643.2190 total [1A4] S pgroup : [1A5 \$643.2020 \$643.2050 \$643.2100 \$643.2420 \$643.2270 \$643.2280 \$643.2280 \$643.2280 \$643.2301 \$643.2301 \$643.2305	BHC Employee Benefits LTD Insurance isability Insurance BHC Employee Benefits St UnempITax nemployment Insurance I Social Security (FICA) BHC Employee Benefits FICA ocial Security (FICA) I Health Insurance BHC Employee Benefits Med Self Ins Stop Loss BHC Employee Benefits Dental Insur BHC Employee Benefits Health Ins. Co-Pay BHC Employee Benefits Health Ins-Vision BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Hith Ins-Vision	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 415,511.01 40,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38) 9,183.07 (6,993.71) 21,906.97	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38) 9,183.07 (6,993.71) 21,906.97	10,002.00 55,228.00 55,228.00 432,092.00 432,092.00 432,092.00 (11,288.00) (275,422.00) 5,625.00 (7,090.00) 0.00
5643.2340 stotal [1A2] D sproup : [1A3] stotal [1A3] U stotal [1A3] U stotal [1A3] U stotal [1A4] S stotal [1A4] S stotal [1A4] S stotal [1A4] S stotal [1A4] S stotal [1A5] S stotal [1A5] S stotal [1A5] S stotal [1A5] H stotal [1A5] H	BHC Employee Benefits LTD Insurance isability Insurance BHC Employee Benefits St UnempITax nemployment Insurance BHC Employee Benefits St UnempITax nemployment Insurance BHC Employee Benefits FICA ocial Security (FICA) BHC Employee Benefits Med Self Ins Stop Loss BHC Employee Benefits Med Self Ins Stop Loss BHC Employee Benefits Dental Insur BHC Employee Benefits Health Ins. Co-Pay BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Hith Ins-Vision BHC Employee Benefits Health Ins Expense	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38) 9,183.07 (6,993.71) 21,906.97 533,950.45	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	15,828.06 54,482.16 54,482.16 415,511.01 415,511.01 46,856.99 1,018.00 49,053.99 (12,072.51) (251,069.38) 9,183.07 (6,993,71) 21,906.97 533,950.45	10,002.00 55,228.00 55,228.00 432,092.00 432,092.00 432,092.00 53,256.00 (11,268.00) (275,422.00) 5,625.00 (7,090.00) 0,00 495,826.00

1st PP-FINAL

9/30/2016 4,148.00

(1,647.00)

138,354.00 136,707.00

4.122.00

52,856.00

5,976.00 61,347.00

(66,168.00) (66,168.00)

46,410.00

46,410.00

873.00

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643.00 1.400.00 2,043.00

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810,552.00 810,552.00 1.868.914.00

753.00 753.00

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1,023.00

180.00

82.00 262.00

275.00

288.00

563.00

69.00

69.00

304.00 380.00 684.00

4,040.00

4,040.00

11,918.00

11,918.00

0.00 0.00 (1,607.00)

1,868.20

11,945.98

(2,833.36)

Engagement: Period Ending: Trial Balance: Workpaper:	Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Mano 9/30/2017 A.01 - TB-CCNH A.03 - TB Combined Detail LS	r			
Account	A.03 - TB Combined Detail LS Description	ADJ	JE Ref #	RJE	FINAL
Subtatal [4 AC] ;	fa Iwawaaa	9/30/2017		0.00	9/30/2017
Subtotal [1A6] Li	ie insurance	15,841.58		0.00	15,841
Subgroup : [1A7] 09.6643.2365	Pensions BHC Employee Benefits Pension (403b) Match	(834.05)		0.00	(834
09.6643.2410	BHC Employee Benefits Pension Defined Bene	183,572.00		0.00	183,572
Subtotal [1A7] Pe		182,737.95	_	0.00	182,737
Subgroup : [1A9]	Other				
09.6643.1955	BHC Employee Benefits TuitionReimbursement	0.00		0.00	(
09.6643.2150	BHC Employee Benefits Employee Physicals	40,317.00		0.00	40,31
09.6643.2221	BHC Employee Benefits EE Satisfaction	2,264.18		0.00	2,264
09.6643.2510	BHC Employee Benefits Tuition Reimbursemnt	2,265.00		0.00	2,265
09.6643.7305	BHC Employee Benefits Misc Expense BHC Employee Benefits Recruitment Expenses	0.00		0.00	(3,038
09.6643.7415 Subtotal [1A9] O		3,038.23 47,884.41	_	0.00	47,884
Subgroup : [1C]	Bad Dehts				
09.6600.8300	BHC Administration Bad Debt Expense	96,000.00		0.00	96,000
Subtotal [1C] Ba	d Debts	96,000.00	_	0.00	96,000
Subgroup : [1D]	Accounting and Auditing				
09.6600.3200	BHC Administration Accounting Fees	32,700.00	RJE - 3	10,638.00 10,638.00	43,338
Subtotal [1D] Acc	counting and Auditing	32,700.00	KJE - 3	10,638.00	43,338
Subgroup (1E)	Logal				
Subgroup : [1E] 09.6600.3530	BHC Administration Legal Fees	0.00		570.00	570
			RJE - 3	570.00	
Subtotal [1E] Leg	jai	0.00		570.00	570
	Office Supplies				
09.6600.5340	BHC Administration Office Supplies	7,005.20		0.00	7,005
09.6600.5440 Subtotal [1G] Off	BHC Administration Printed Forms ice Supplies	1,652.50 8,657.70		0.00	1,652 8,657
Subgroup (1111)	Telephone and Telegraph				
09.6600.7720	BHC Administration Telephone	34,253.96		(29,768.00)	4,48
Subtotal [1H1] T	elephone and Telegraph	34,253.96	RJE - 7	(29,768.00)	4,48
Subtotal[III] It		34,233.30		(23,700.00)	4,400
Subgroup : [1H2] Marcum 104	Cellular Phones and Beepers	0.00		367.00	367
Marculli 104		0.00	RJE - 7	367.00	30
Subtotal [1H2] Co	ellular Phones and Beepers	0.00	_	367.00	36
	Resident Day User Fee				
09.5886.1106	BHC Provider tax Provider Tax	706,176.53		0.00	706,17
	esident Day User Fee ditures Other than Salaries	706,176.53 2,194,772.70		0.00 (18,193.00)	2,176,579
			_		
Group : [16] Subgroup : [2]	Expenditures Other than Salaries (cont'd) - Admin. and (Holiday Parties for Staff	General			
Marcum 110	Employee Party	0.00		0.00	(
	day Parties for Staff	0.00	_	0.00	(
Subgroup : [3]	Gifts to Staff and Residents				
09.6600.7205	Administration Employ Satisfaction	0.00		0.00	(
	to Staff and Residents	0.00	_	0.00	(
Subgroup : [4]	Employee Travel				
09.6600.7600	BHC Administration Travel	0.00		0.00	(
09.6692.7600 Subtotal [4] Emp	BHC Operation Of Plant Travel loyee Travel	434.23 434.23		0.00	434
					10
Subgroup : [5] 09.6600.7605	Education Expense BHC Administration Travel & Education	0.00		0.00	
09.6643.7605	BHC Employee Benefits Travel & Education	450.00		350.00	80
			RJE - 9	350.00	
Subtotal [5] Educ	cation Expense	450.00		350.00	80
	Advertising Help Wanted				
09.6600.7415	BHC Administration Recruitment Expenses	1,868.20 1.868.20	_	0.00	1,86
auutotai iiviii Ad					

Manor

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

Client: 5.00

itment Expenses Subtotal [M1] Advertising Help Wanted 1,868.20 0.00 0.00 0.00

 Subgroup: [M3]
 Advertising Other

 09.6600.7015
 Administration Advertising Expense

 09.6600.7385
 BHC Administration Promotion Expense

 Subtotal [M3] Advertising Other
 Provide Comparison
 0.00 100.00 0.00 100.00 100.00 0.00 100.00
 Subgroup : [M7]
 Postage

 09.6600.7370
 BHC Administration Postage

 Subtotal [M7]
 Postage
 3,027.60 0.00 3,027.60 0.00 3,027.60 3,027.60 Subgroup : [M8] Dues and Membership Fees to Professional Associations (2,833.36) (2,483.36) 09.6600.7650 BHC Administration Member Dues & Fees 14,779.34 11,945.98 RJE - 1 RJE - 9 (350.00)

14,779.34

Subgroup : [M11] Services Provided by Contract

Subtotal [M8] Dues and Membership Fees to Professional Associations

Workpaper: Account	A.01 - TB-CCNH					
	A.03 - TB Combined Detail LS Description	ADJ	JE Ref #	RJE	FINAL	1st PP-F
09.6600.3250	BHC Administration Billing Service Fees	9/30/2017 14,862.92		(570.00)	9/30/2017 14,292.92	9/30/20 13,3
09.6600.3350	BHC Administration Consulting Fees	100,422.63	RJE - 3 RJE - 3 RJE - 5 RJE - 8	(570.00) (27,038.00) (10,638.00) (2,500.00) (13,900.00)	73,384.63	125,0
09.6600.7120 Subtotal [M11] \$	BHC Administration Computer Software Services Provided by Contract	57,182.85 172,468.40		0.00 (27,608.00)	57,182.85 144,860.40	18,: 156, :
Subgroup : [M1 09.6600.3550	2] Administrative Management Services BHC Administration Management Fees	358,598.22		(140,301.35)	218,296.87	184,7
Subtotal [M12]	Administrative Management Services	358,598.22	RJE - 4	(140,301.35) (140,301.35)	218,296.87	184,7
Subgroup : [M1		454.00		0.00	454.00	
09.6600.5460 09.6600.5550	BHC Administration ProfJrnls/Periodic BHC Administration Subs,Books,Etc.	151.00 259.48		0.00 0.00	151.00 259.48	6
09.6600.7219	BHC Administration Bank Charges	23,861.40		0.00	23,861.40	15,7
09.6600.7305	BHC Administration Misc Expense	67,830.59		0.00	67,830.59	(4,5
09.6600.7395	BHC Administration PT Satisf-OOPS fund	810.70		0.00	810.70	(,, c
09.6600.7520	BHC Administration Survey Expense	2,950.00		0.00	2,950.00	3,0
Marcum 101	Licenses	0.00		570.00	570.00	1,6
		0.00	RJE - 1	570.00	010.00	1,0
Marcum 130	Webinar Fee	0.00		1,913.36	1,913.36	
		0.00	RJE - 1	1,913.36	1,010.00	
Subtotal [M13]	Other	95,863.17	NJE - 1	2,483.36	98,346.53	17,6
	nditures Other than Salaries (cont'd) - Admin. and General	647,589.16	_	(167,909.35)	479,679.81	378,3
Group : [18] Subgroup : [2A	Dietary Basis for Allocation of Costs 1] Raw Food					
09.6680.5220	BHC Food & Nutrition Groceries	290,308.19	_	0.00	290,308.19	277,9
Subtotal [2A1] F		290,308.19	_	0.00	290,308.19	277,9
	2] Non-Food Supplies					
09.6680.5061	BHC Food & Nutrition Non-Charge Catering	1,732.75		0.00	1,732.75	4,7
09.6680.5150	BHC Food & Nutrition Dish, Glass & Silvwr	1,910.32		0.00	1,910.32	4,7
09.6680.5241	BHC Food & Nutrition-Supplies	18,592.19		0.00	18,592.19	21,2
09.6680.5499	BHC Food & Nutrition-CNCL CTR	0.00		0.00	0.00	1,8
09.6680.5530	BHC Food & Nutrition Soaps Detergents Etc	3,744.29		0.00	3,744.29	6,7
09.6680.5580	BHC Food & Nutrition Uniforms & Gowns	180.64		0.00	180.64	1,5
09.6680.7210	BHC Food & Nutrition Minor Equipment	422.40		0.00	422.40	3,1
Marcum 109 Subtotal [2A2] N	Kitchen Supplies - Utensils, napkins, etc. Non-Food Supplies	0.00 26,582.59	_	0.00	0.00 26,582.59	1,0 45,0
Subgroup : [2D]		744.00		0.00	74.4.00	
09.6680.7305	BHC Food & Nutrition Misc Expense	714.00 714.00		0.00	714.00 714.00	6
Subtotal [2D] O Total [18] Dieta	ry Basis for Allocation of Costs	317,604.78	_	0.00	317,604.78	323,6
Group : [19]	Laundry-Basis for Allocation of Costs					
	1] Bed Linens, etcwashed, ironed				055.00	
09.6691.5260 Subtotal [3A1] E	BHC Laundry Linen Bed Linens, etcwashed, ironed	355.00 355.00		0.00	355.00 355.00	1
Subgroup : [3B] 09.6691.3760] Purchased Services BHC Laundry PurchServ-Laundry	135,755.13		0.00	135,755.13	159,4
	urchased Services	135,755.13	=	0.00	135,755.13	159,4
Subgroup : [3D] 09.6691.5261] Other BHC Laundry Laundry supplies IM	534.38		0.00	534.38	5
Subtotal [3D] O		534.38		0.00	534.38	5
	dry-Basis for Allocation of Costs	136,644.51	=	0.00	136,644.51	160,0
Group : [20] Subgroup : [4A	Housekeeping and Resident Care Basis for Allocation of Co 1] In-House Care Supplies	sts				
09.6690.3450	BHC Environmental Serv Housekeeping	61,067.68		0.00	61,067.68	47,3
	In-House Care Supplies	61,067.68	_	0.00	61,067.68	47,3
Subtotal [4A1] I	2] Purchased from	232,976.88		0.00	232,976.88	214,6
	BHC Pharmacy Drugs-medicare			0.00	6,187.06	29,0
Subgroup : [5A:	BHC Pharmacy Drugs-medicare BHC Pharmacy Drgs-nt cov by ST-IM	6,187.06				
Subgroup : [5A: 09.6230.6502				0.00	177,254.10	121.0
Subgroup : [5A: 09.6230.6502 09.6230.6503 09.6230.6504 Subtotal [5A2] F	BHC Pharmacy Drgs-nt cov by ST-IM BHC Pharmacy Drgs-Managed care-IM Purchased from	6,187.06 177,254.10 416,418.04	=		177,254.10 416,418.04	
Subgroup : [5A: 09.6230.6502 09.6230.6503 09.6230.6504 Subtotal [5A2] F Subgroup : [5B]	BHC Pharmacy Drgs-nt cov by ST-IM BHC Pharmacy Drgs-Managed care-IM	177,254.10	Ξ	0.00		
Subgroup : [5A: 09.6230.6502 09.6230.6503 09.6230.6504 Subtotal [5A2] F Subgroup : [5B] 09.6230.6501	BHC Pharmacy Drgs-nt cov by ST-IM BHC Pharmacy Drgs-Managed care-IM Purchased from	177,254.10		0.00		<u>365,5</u> 40,6
Subgroup : [5A: 09.6230.6503 09.6230.6504 Subtotal [5A2] F Subgroup : [5B] 09.6230.6501 Subtotal [5B] M	BHC Pharmacy Drgs-nt cov by ST-IM BHC Pharmacy Drgs-Managed care-IM Purchased from] Medicine Cabinet Drugs BHC Pharmacy Drgs-med cabinet IM ledicine Cabinet Drugs	177,254.10 416,418.04 39,842.18	-	0.00 0.00	416,418.04 39,842.18	<u>365,5</u> 40,6
Subgroup : [5A: 09.6230.6502 09.6230.6503 Subtotal [5A2] F Subgroup : [5B] 09.6230.6501 Subtotal [5B] M Subgroup : [5E: 09.6160.3801	BHC Pharmacy Drgs-nt cov by ST-IM BHC Pharmacy Drgs-Managed care-IM Purchased from Medicine Cabinet Drugs BHC Pharmacy Drgs-med cabinet IM Medicine Cabinet Drugs 21 Oxygen - Other BHC Physical Therapy Oxy thpy supplies	177,254.10 416,418.04 39,842.18 39,842.18 48,586.67	-	0.00 0.00 0.00 0.00 0.00	416,418.04 39,842.18 39,842.18 48,586.67	365,5 40,6 40,6 23,5
Subgroup : [54: 09.6230.6502 09.6230.6503 09.6230.6503 Subtotal [5A2] f Subgroup : [5B] 09.6230.6501 Subtotal [5B] M Subgroup : [5E] 09.6160.3801 Subtotal [5E2] (5	BHC Pharmacy Drgs-nt cov by ST-IM BHC Pharmacy Drgs-Managed care-IM Purchased from] Medicine Cabinet Drugs BHC Pharmacy Drgs-med cabinet IM ledicine Cabinet Drugs 2] Oxygen - Other BHC Physical Therapy Oxy thpy supplies Oxygen - Other	177,254.10 416,418.04 39,842.18 39,842.18	=	0.00 0.00 0.00 0.00	416,418.04 39,842.18 39,842.18	<u> 121,8</u> <u> 365,5</u> <u> 40,6</u> <u> 40,6</u> <u> 23,5</u> <u> 23,5</u>
Subgroup : [5A: 09.6230.6502 09.6230.6503 09.6230.6504 Subtotal [5A2] f Subgroup : [5E] 09.6230.6501 Subtotal [5B] M Subgroup : [5E] 09.6160.3801 Subtotal [5E2] G Subgroup : [5F]	BHC Pharmacy Drgs-nt cov by ST-IM BHC Pharmacy Drgs-Managed care-IM Purchased from Medicine Cabinet Drugs BHC Pharmacy Drgs-med cabinet IM Medicine Cabinet Drugs 2] Oxygen - Other BHC Physical Therapy Oxy thpy supplies Oxygen - Other] X-Rays and related radiological	177,254.10 416,418.04 39,842.18 39,842.18 48,586.67 48,586.67	=	0.00 0.00 0.00 0.00 0.00 0.00	416,418.04 39,842.18 39,842.18 48,586.67 48,586.67	365,5 40,6 40,6 23,5 23,5
Subgroup : [54: 09.6230.6502 09.6230.6503 09.6230.6503 Subtotal [5A2] f Subgroup : [5B] 09.6230.6501 Subtotal [5B] M Subgroup : [5E] 09.6160.3801 Subtotal [5E2] (5	BHC Pharmacy Drgs-nt cov by ST-IM BHC Pharmacy Drgs-Managed care-IM Purchased from] Medicine Cabinet Drugs BHC Pharmacy Drgs-med cabinet IM ledicine Cabinet Drugs 2] Oxygen - Other BHC Physical Therapy Oxy thpy supplies Oxygen - Other] X-Rays and related radiological BHC Nrsg Pool & Serv Med A Xrays-IM	177,254.10 416,418.04 39,842.18 39,842.18 48,586.67	=	0.00 0.00 0.00 0.00 0.00	416,418.04 39,842.18 39,842.18 48,586.67	<u> </u>
Subgroup : [54: 09.6230.6502 09.6230.6503 09.6230.6503 Subtotal [5A2] f Subgroup : [5B] 09.6230.6501 Subtotal [5B] M Subgroup : [5E] 09.6160.3801 Subtotal [5E2] C Subgroup : [5F] 09.6022.3548	BHC Pharmacy Drgs-nt cov by ST-IM BHC Pharmacy Drgs-Managed care-IM Purchased from Medicine Cabinet Drugs BHC Pharmacy Drgs-med cabinet IM Medicine Cabinet Drugs 2] Oxygen - Other BHC Physical Therapy Oxy thpy supplies Oxygen - Other] X-Rays and related radiological	177,254.10 416,418.04 39,842.18 39,842.18 48,586.67 48,586.67 36,889.62	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00	416,418.04 39,842.18 39,842.18 48,586.67 48,586.67 36,889.62	365,5 40,6 40,6 23,5
Subgroup : [54: 09.6230.6502 09.6230.6503 09.6230.6503 Subtotal [5A2] f Subgroup : [5B] 09.6230.6501 Subtotal [5B] M Subgroup : [5E] 09.6160.3801 Subtotal [5E2] C Subgroup : [5F] 09.6022.3548	BHC Pharmacy Drgs-nt cov by ST-IM BHC Pharmacy Drgs-Managed care-IM Purchased from] Medicine Cabinet Drugs BHC Pharmacy Drgs-med cabinet IM ledicine Cabinet Drugs 2] Oxygen - Other BHC Physical Therapy Oxy thpy supplies Oxygen - Other] X-Rays and related radiological BHC Nrsg Pool & Serv Med A Xrays-IM BHC Nrsg Pool & Serv X-Ray Fees -Rays and related radiological	177,254.10 416,418.04 39,842.18 39,842.18 48,586.67 48,586.67 36,889.62 0.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	416,418.04 39,842.18 39,842.18 48,586.67 48,586.67 36,889.62 0.00	<u> </u>

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

Workpaper:	A.03 - TB Combined Detail LS					
Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
	- 4					
Subgroup : [5I] 09.6021.5008	Recreation BHC Recreation Activity Supp	8,626.19		0.00	8,626.19	9,655.00
09.6021.6631	BHC Recreation Comp software fees	3,600.00		0.00	3,600.00	4,350.00
09.6600.7715	BHC Administration Telecomm-Cable	0.00		0.00	0.00	9,119.00
09.6600.7736	BHC Administration Patient Telecomm-Cable	16,450.89		0.00	16,450.89	0.00
Marcum 103	Cable Television	0.00		29,401.00	29,401.00	35,128.00
Subtotal [51] Bag	ration	20 677 00	RJE - 7	29,401.00 29,401.00	58,078.08	58 252 00
Subtotal [5] Rec	reation	28,677.08		29,401.00	56,076.06	58,252.00
Subgroup : [5J]	Other					
09.6022.3542	BHC Nrsg Pool & Serv Med A Md Off vst-IM	4,243.96		0.00	4,243.96	3,640.00
09.6022.3547	BHC Nrsg Pool & Serv Lab fees-IM	0.00		0.00	0.00	74.00
09.6022.4080	BHC Nrsg Pool & Serv MSS-Bed Rental	0.00		0.00	0.00	80.00
09.6022.4081 09.6022.4082	BHC Nrsg Pool & Serv Special Matt Rent IM BHC Nrsg Pool & Serv Wound Vacuum Supply	11,193.63 23,877.99		0.00 0.00	11,193.63 23,877.99	15,897.00 8,708.00
09.6022.4083	BHC Nrsg Pool & Serv Wound Vaccum rental	0.00		0.00	0.00	4,135.00
09.6022.4220	BHC Nrsg Pool & Serv MSS-IV Sets	0.00		0.00	0.00	1,650.00
09.6022.4230	BHC Nrsg Pool & Serv MSS-IV Solutions	0.00		0.00	0.00	15,419.00
09.6022.4799	BHC Nrsg Pool & Serv M&S-Supp Misc	0.00		0.00	0.00	172.00
09.6022.5320	BHC Nrsg Pool & Serv Nursing-Supplies	119,994.00		0.00	119,994.00	140,977.00
09.6022.5330 09.6022.6101	BHC Nrsg Pool & Serv Nutritional Supp BHC Nrsg Pool & Serv Tube feeding	9,685.95 138.48		0.00 0.00	9,685.95 138.48	11,370.00 45.00
09.6160.3802	BHC Physical Therapy PT supplies IM	17,277.20		0.00	17,277.20	938.00
09.6230.4220	BHC Pharmacy MSS-IV Sets	15,688.99		0.00	15,688.99	8,228.00
09.6230.4230	BHC Pharmacy MSS-IV Solutions	19,397.82		0.00	19,397.82	22,379.00
09.6600.5500	BHC Administration PT Nourishment	0.00		0.00	0.00	15.00
Subtotal [5J] Oth	ner keeping and Resident Care Basis for Allocation of Costs	221,498.02 903,930.00		0.00 29,401.00	221,498.02 933,331.00	233,727.00 822,414.00
	Nooping and Nesident Care Dasis for Allocation of COSIS	303,330.00	-	23,401.00	355,331.00	022,414.00
Group : [22]	Maintenance and Property					
Subgroup : [6A]	Repairs and Maintenance					
09.6692.7060	BHC Operation Of Plant Bldg-Rep & Maint	1,808.37		0.00	1,808.37	1,060.00
09.6692.7215	BHC Operation Of Plant Equipmt-Rep & Maint	30,494.52		0.00	30,494.52	22,099.00
09.6692.7282	BHC Operation Of Plant Maint supplies pairs and Maintenance	15,686.70 47,989.59		0.00	15,686.70 47,989.59	32,879.00 56,038.00
		41,303.33		0.00	41,303.33	30,030.00
Subgroup : [6B]	Heat					
09.6692.7750	BHC Operation Of Plant Utilities-Gas	34,323.20		0.00	34,323.20	29,317.00
Subtotal [6B] He	at	34,323.20	_	0.00	34,323.20	29,317.00
Subgroup : [6C]	Light & Power					
09.6692.7700	BHC Operation Of Plant Electricity	121,497.49		0.00	121,497.49	114,761.00
Subtotal [6C] Lig	ht & Power	121,497.49	_	0.00	121,497.49	114,761.00
0	Met					
Subgroup : [6D] 09.6692.7755	Water BHC Operation Of Plant Water	22,259.49		0.00	22,259.49	7,963.00
Subtotal [6D] Wa		22,259.49	_	0.00	22,259.49	7,963.00
						· · · · · · · · · · · · · · · · · · ·
Subgroup : [6E]		47 404 00		0.00	47 404 00	0.040.00
09.6600.7145 Marcum 102	BHC Administration Copy Machine Costs Leased Equipment	17,131.99 0.00		0.00 0.00	17,131.99 0.00	9,912.00 9,912.00
Subtotal [6E] Eq		17,131.99		0.00	17,131.99	19,824.00
Subgroup : [6F]						
09.6692.1000	BHC Operation Of Plant VP's/Directors/Mgrs	0.00 4.753.19		0.00	0.00 4.753.19	50.00 5,403.00
09.6692.3520 09.6692.3521	BHC Operation Of Plant Landscaping BHC Operation Of Plant Snow Removal	19,869.50		0.00	19,869.50	10,703.00
09.6692.7280	BHC Operation Of Plant Maint/Serv Contracts	24,562.92		0.00	24,562.92	38,250.00
9.6692.7290	BHC Operation Of Plant Equip Not Capitalizd	8,917.07		0.00	8,917.07	11,425.00
9.6692.7305	BHC Operation Of Plant Misc Expense	0.00		0.00	0.00	11,863.00
09.6692.7455	BHC Operation Of Plant Rental Of Equipment	9,038.05		0.00	9,038.05	50,296.00
)9.6692.7760)9.6692.7770	BHC Operation Of Plant Trash/Recycling Exp BHC Operation Of Plant Sewage	18,103.50 22,673.62		0.00 0.00	18,103.50 22,673.62	20,682.00 7,854.00
Subtotal [6F] Oth		107,917.85	_	0.00	107,917.85	156,526.00
	Land Improvements					
09.6600.8000	BHC Administration Depr-Land Improv. nd Improvements	<u>1,757.88</u> 1,757.88	_	0.00	1,757.88 1,757.88	1,758.00 1,758.00
Subtotal [7A] La	na improvements	1,/5/.00		0.00	1,/5/.00	1,756.00
Subgroup : [7B]	Building & Building Improvements					
09.6600.8010	BHC Administration Depr-Buildings	290,246.17		0.00	290,246.17	290,246.00
09.6600.8011	BHC Administration BLDING IMP DEPR EXP	72,367.67		0.00	72,367.67	67,713.00
Subtotal [7B] Bu	ilding & Building Improvements	362,613.84		0.00	362,613.84	357,959.00
Subgroup : [7C]	Non-movable Equipment					
09.6600.8020	BHC Administration Depr-Fixed Equip.	5,722.55		0.00	5,722.55	5,480.00
Subtotal [7C] No	n-movable Equipment	5,722.55		0.00	5,722.55	5,480.00
Subarous - [75]	Movable Equipment					
09.6600.8015	Movable Equipment BHC Administration Depr-Computer Equipm	9,229.46		0.00	9,229.46	11,131.00
09.6600.8030	BHC Administration Depr-MOVEABLE EQUIP	45,160.29		0.00	45,160.29	44,928.00
	vable Equipment	54,389.75		0.00	54,389.75	56,059.00
	Mortgage Expense	07 746 60		0.00	07 745 50	05 000 00
)9.6600.8040 Subtotal [8B] Mc	BHC Administration Depr & Amort-Misc htgage Expense	27,745.58 27,745.58		0.00	27,745.58 27,745.58	25,693.00 25,693.00
		21,140.00		0.00	21,143.30	23,033.00
	Real estate taxes paid by owner					
09.6692.7800	BHC Operation Of Plant Real Estate Taxes	97,086.59		0.00	97,086.59	94,615.00

rial Balance: /orkpaper:	9/30/2017 A.01 - TB-CCNH A.03 - TB Combined Detail LS					
Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
ubtotal [10A] R	eal estate taxes paid by owner	9/30/2017 97,086.59		0.00	<u>9/30/2017</u> 97,086.59	<u>9/30/2016</u> 94,615.00
] Personal property taxes			0.00	01,000,000	
9.6692.7801	BHC Operation Of Plant Personal prop tax	17,782.08		0.00	17,782.08	14,212.00
	ersonal property taxes enance and Property	<u>17,782.08</u> 918,217.88	—	0.00	<u>17,782.08</u> 918,217.88	<u>14,212.00</u> 940,205.00
				0.00	010,211100	
roup : [26] ubgroup : [12B	Interest 5 CHEFA Interest Expense					
9.6600.9100	BHC Administration Interest Expense CHEFA Interest Expense	110,859.48 110,859.48	_	0.00	110,859.48 110,859.48	153,913.00 153,913.00
otal [26] Interes		110,859.48		0.00	110,859.48	153,913.00
roup : [27]	Interest and Insurance					
] Insurance on Property BHC Administration Umbrella & Property Policy	E2 277 00		0.00	53,277.00	E2 277 00
	isurance on Property	53,277.00 53,277.00		0.00	53,277.00	53,277.00 53,277.00
ubgroup : [14C	3 Other					
9.6600.9005	BHC Administration Malpractice Ins	18,699.60 18,699.60	_	0.00	18,699.60 18,699.60	18,700.00 18,700.00
ubtotal [14C3] otal [27] Interes	other st and Insurance	71,976.60		0.00	71,976.60	71,977.00
roup : [30]	Statement of Revenue					
ubgroup : [1A]	Medicaid Residents (CT only)	(40,000,000,40)		0.00	(40,000,000,10)	(40 700 101 0-1
9.3885.1021 ubtotal [1A] Me	BHC IM Room & Board IP Medicaid edicaid Residents (CT only)	(12,909,939.10) (12,909,939.10)	—	0.00	(12,909,939.10) (12,909,939.10)	(13,796,424.00) (13,796,424.00)
	Medicaid room and board contractual allowance		_		_	
9.5885.1021	BHC REV-Allow-IM IP Medicaid	5,644,162.18	_	0.00	5,644,162.18	6,047,246.00
uptotal [1B] Me	edicaid room and board contractual allowance	5,644,162.18	-	0.00	5,644,162.18	6,047,246.00
ubgroup : [3A] 9.3885.1011	Medicare Residents (All inclusive) BHC IM Room & Board IP MCR	(1,944,419.46)		0.00	(1,944,419.46)	(1,824,475.00)
	edicare Residents (All inclusive)	(1,944,419.46)		0.00	(1,944,419.46)	(1,824,475.00)
ubgroup : [3B]	Medicare room and board contractual allowance					
9.5885.1011	BHC REV-Allow-IM IP Medicare	(325,733.93)	_	0.00	(325,733.93)	(493,054.00)
udtotai [38] Me	edicare room and board contractual allowance	(325,733.93)	_	0.00	(325,733.93)	(493,054.00)
ubgroup : [4A] 9.3885.1012	Private-pay residents and other BHC IM Room & Board IP MCR MGD	(928,304.00)		0.00	(928,304.00)	(191,288.00)
9.3885.1033	BHC IM Room & Board IP Commercial	(1,720,264.15)		0.00	(1,720,264.15) 0.00	(2,096,807.00)
9.3885.1050 ubtotal [4A] Pri	BHC IM Room & Board IP Private Duty ivate-pay residents and other	0.00 (2,648,568.15)	_	0.00	(2,648,568.15)	(40,252.00) (2,328,347.00)
ubgroup : [4B]	Private-pay room and board contractual allowance					
9.5885.1012 9.5885.1033	BHC REV-Allow-IM IP Medicare Mgd BHC REV-Allow-IM IP Cont Adj-Commerci	(8,350.21) 175,591.96		0.00 0.00	(8,350.21) 175,591.96	(18,787.00) (28,404.00)
	ivate-pay room and board contractual allowance	167,241.75		0.00	167,241.75	(47,191.00)
ubgroup : [5A]	Prescription Drugs - Medicare					
9.3230.1011	BHC Pharmacy REV IP MCR	(224,206.76)	_	0.00	(224,206.76)	(219,748.00)
	escription Drugs - Medicare	(224,206.76)	_	0.00	(224,206.76)	(219,748.00)
ubgroup : [5B] 9.5230.1011	Prescription Drugs - Medicare Contractual Allowance BHC Pharmacy allow IP Medicare	2,505.40		0.00	2,505.40	130,000.00
	escription Drugs - Medicare Contractual Allowance	2,505.40		0.00	2,505.40	130,000.00
ubgroup : [5C]						
9.3230.1012 9.3230.1021	BHC Pharmacy REV IP MCR MGD BHC Pharmacy REV IP Medicaid	(128,540.68) (189.67)		0.00 0.00	(128,540.68) (189.67)	(31,224.00) 0.00
9.3230.1033	BHC Pharmacy REV IP Commercial	(61,576.26)		0.00	(61,576.26)	(95,102.00)
9.3230.8000 9.3230.8002	BHC Pharmacy REV Influenza Vaccine Re BHC Pharmacy REV Glucose Monitoring	(3,654.78) (4,221.48)		0.00 0.00	(3,654.78) (4,221.48)	(2,983.00) (10,257.00)
	escription Drugs - Non-medicare	(198,182.87)	_	0.00	(198,182.87)	(139,566.00)
	Prescription Drugs - Non-medicare Contractual Allowance					
9.5230.1033 ubtotal [5D] Pr	BHC Pharmacy allow IP Cont Adj-Commerci escription Drugs - Non-medicare Contractual Allowance	0.00	_	0.00	0.00	45,863.00 45,863.00
				<u> </u>		
ubgroup : [7A] 9.3160.1011	BHC Phys Ther REV IP MCR	(336,829.45)		0.00	(336,829.45)	(352,750.00)
9.3160.1043 ubtotal [7A] Ph	BHC Phys Ther REV IP Medicare Part B ysical Therapy - Medicare	(119,125.41) (455,954.86)	_	0.00	(119,125.41) (455,954.86)	(168,988.00) (521,738.00)
		(120,00 100)	_	0.00	(111,00,100)	
ubgroup : [7C] 9.3160.1012	Physical Therapy - Non-medicare BHC Phys Ther REV IP MCR MGD	(220,613.71)		0.00	(220,613.71)	(143,868.00)
0.3160.1021	BHC Phys Ther REV IP Medicaid	(3,667.79)		0.00	(3,667.79)	(15,771.00)
9.3160.1033 ubtotal [7C] Ph	BHC Phys Ther REV IP Commercial ysical Therapy - Non-medicare	(102,740.88) (327,022.38)	_	0.00	(102,740.88) (327,022.38)	(164,956.00) (324,595.00)
ibgroup : [8A]	Speech Therapy - Medicare					
9.3166.1011	BHC Speech Ther REV IP MCR	(71,139.51)		0.00	(71,139.51)	(57,027.00)
.3166.1043 Ibtotal [8A] Sp	BHC Speech Ther REV IP Medicare Part B eech Therapy - Medicare	(32,941.53) (104,081.04)	_	0.00	(32,941.53) (104,081.04)	(34,008.00) (91,035.00)
			_		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	
Ibgroup : [8C] .3166.1012	Speech Therapy - Non-medicare BHC Speech Ther REV IP MCR MGD	(53,546.13)		0.00	(53,546.13)	(39,578.00)
3166.1021	BHC Speech Ther REV IP Medicaid	(2,267.34)		0.00	(2,267.34)	(5,598.00)

Engagement: Media Period Ending: 9/30/2 Frial Balance: A.01	- TB-CCNH	or				
Norkpaper: A.03 Account	- TB Combined Detail LS Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINA
09.3166.1033 BHC	Speech Ther REV IP Commercial	9/30/2017 (36,563.93)		0.00	9/30/2017 (36,563.93)	9/30/2016 (31,378
	herapy - Non-medicare	(92,377.40)	_	0.00	(92,377.40)	(76,554
	pational Therapy - Medicare	(000.000.04)		0.00	(000,000,04)	(000,400
	OT Hosp REV IP MCR OT Hosp REV IP Medicare Part B	(320,383.21) (100,013.76)		0.00 0.00	(320,383.21) (100,013.76)	(302,492 (142,962
	onal Therapy - Medicare	(420,396.97)	_	0.00	(420,396.97)	(445,454
	pational Therapy - Non-medicare					
	OT Hosp REV IP MCR MGD OT Hosp REV IP Medicaid	(253,149.25)		0.00 0.00	(253,149.25)	(153,526
	OT Hosp REV IP Medicaid OT Hosp REV IP Commercial	(6,358.19) (145,075.10)		0.00	(6,358.19) (145,075.10)	(15,811) (197,075)
	onal Therapy - Non-medicare	(404,582.54)		0.00	(404,582.54)	(366,412
Subgroup : [10A] Othe						
	Diagnostic X-Ray REV IP MCR	(14,089.67)		0.00	(14,089.67)	(15,448
	Laboratory REV IP MCR	(22,289.43)		0.00	(22,289.43)	(15,997
	Respiratory Care REV IP MCR	(7,927.94)		0.00 0.00	(7,927.94)	(10,701
	Allow. Ancillary IP Medicare Allow. Ancillary Medicare Part B	973,773.20 18,990.11		0.00	973,773.20 18,990.11	1,041,321 0
Subtotal [10A] Other - M		948,456.27	_	0.00	948,456.27	999,175
Subgroup : [10B] Othe	- Non-medicare					
	Diagnostic X-Ray REV IP MCR MGD Diagnostic X-Ray REV IP Commercial	(6,708.92) (275.71)		0.00 0.00	(6,708.92) (275.71)	(2,328 (1,557
	Laboratory REV IP MCR MGD	(275.71) (8,669.88)		0.00	(275.71) (8,669.88)	(1,557) (1,662)
	Laboratory REV IP Commercial	(6,215.40)		0.00	(6,215.40)	(7,742
	Respiratory Care REV IP MCR MGD	(3,806.75)		0.00	(3,806.75)	(2,232
	Respiratory Care REV IP Medicaid	(7.00)		0.00	(7.00)	(_,
	Respiratory Care REV IP Commercial	(2,967.20)		0.00	(2,967.20)	(5,442
09.5003.1012 BHC	Allow. Ancillary IP Medicare Mgd	447,079.27		0.00	447,079.27	154,121
	Allow. Ancillary IP Medicaid	(19,658.38)		0.00	(19,658.38)	33,178
	Allow. Ancillary IP Cont Adj-Commerci	218,404.05		0.00	218,404.05	420,042
	X ray Allowance IP Cont Adj-Commerci	0.00		0.00	0.00	914
	Lab Allowance IP Cont Adj-Commerci	0.00		0.00	0.00	5,526
	Oxygen allowance IP Medicaid Oxygen allowance IP Cont Adj-Commerci	24.50 0.00		0.00 0.00	24.50 0.00	0 2,547
Subtotal [10B] Other - N		617,198.58		0.00	617,198.58	595,365
	s sold to guests, employees, and others					
	OOR-Food & Nutrition EE Meals (Cafe) I to guests, employees, and others	(4,927.88) (4,927.88)	_	0.00	(4,927.88) (4,927.88)	(2,205 (2,205
Subgroup : [15] Intere		(11 701 10)			(11, 70, 10)	(10.170
	Other Non-Oper REV Int Inc-Misc	(14,761.19) 34,419.09		0.00 0.00	(14,761.19) 34,419.09	(12,478 0
	Other Non-Oper REV Int Inc-O/N Invest Other Non-Oper REV Unrealized G/L	(180,032.08)		0.00	(180,032.08)	(99,186
Subtotal [15] Interest In		(160,374.18)	_	0.00	(160,374.18)	(111,664
	Revenue					
	Other Op Revenue-Adm Purchase Discounts	(107.69)		0.00	(107.69)	(443
	Other Op Revenue-Adm Misc Non-Oper Rev	(37,163.21)		0.00	(37,163.21)	(10,113
	Other Op Revenue-Adm Misc Income	(90.00)		0.00	(90.00)	8)
	OOR-Admin Medical Record Fees OOR-HR Misc Income	(310.55)		0.00 0.00	(310.55)	(125
	OOR-Food & Nutrition Vend Machine	(5.00) (896.41)		0.00	(5.00) (896.41)	(3 (129
	OOR-Food & Nutrition Counceling CTR INC	(3,265.50)		0.00	(3,265.50)	(2,273
	Other Non-Oper REV Misc Income	(657.05)		0.00	(657.05)	(_, C
Subtotal [18] Other Rev Fotal [30] Statement of		(42,495.41) (12,883,698.75)	_	0.00	(42,495.41) (12,883,698.75)	(13,094 (12,983,907
		(12,000,000.10)	_	0.00	(12,000,000.10)	(12,500,501
Group : [31-32] Asse Subgroup : [A1] Cash	S					
09.1100.0010 BHC	Cash-Operating Acct	1,113,556.74		0.00	1,113,556.74	2,354,585
09.1100.0050 BHC Subtotal [A1] Cash	Petty Cash	250.00 1,113,806.74		0.00	250.00 1,113,806.74	250 2,354,835
	lent Accounts Receivable	.,		0.00	.,,	,,
	lent Accounts Receivable A/R-Room and Board	2,099,003.97		0.00	2,099,003.97	1,602,174
	A/R Credit Balances	378,809.29		0.00	378,809.29	273,870
09.1120.0014 BHC	A/R-Ancillary	112,603.92		0.00	112,603.92	30,817
	A/R Resv uncollect	(560,119.98) 2,030,297.20	_	0.00	(560,119.98) 2,030,297.20	(463,832 1,443,029
				0.00		.,++0,023
Subgroup : [A3] Other		0.00		0.00	0.00	10 004
09.1200.0014 BHC Subtotal [A3] Other Acc		0.00	_	0.00	0.00	13,084 13,084
Subgroup : [A4] Inver	tories					
09.1300.0600 BHC	Inventory-MM	26,178.89		0.00	26,178.89	31,246
Subtotal [A4] Inventorie	25	26,178.89		0.00	26,178.89	31,246
Subgroup : [A5] Prepa 09.1400.0002 BHC	id Expenses Prepaid Expense	3,006.81		0.00	3,006.81	2,926
	Prepaid Expense Prepaid Interest	25,459.48		0.00	25,459.48	2,926
Subtotal [A5] Prepaid E		25,459.46 28,466.29	_	0.00	25,459.48 28,466.29	2,926
Subgroup : [A8] Othe	Current Assets					
				0.00		

 Subgroup: [A8]
 Other Current Assets
 14,057.44
 0.00
 14,057.44

 09.1100.0020
 BHC Cash - Patient Trust
 25,908.42
 0.00
 25,908.42

14,036.00 18,610.00 Client:

Bristol Health Care, Inc. d/b/a Ingraham Manor Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor 9/30/2017 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Engagement: Period Ending: Trial Balance: Workpaper:

Vorkpaper: Account	A.03 - TB Combined Detail LS Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
	-	9/30/2017			9/30/2017	9/30/2016
09.1100.0060	BHC Workers Comp Fund her Current Assets	16,848.48	_	0.00	16,848.48	10,465.00
idtotal [A8] Oti	her Current Assets	56,814.34		0.00	56,814.34	43,111.00
bgroup : [B1]						
09.1810.0001 ubtotal [B1] La		<u>343,035.00</u> 343,035.00	_	0.00	343,035.00 343,035.00	343,035.00 343,035.00
		040,000.00		0.00	040,000.00	040,000.00
bgroup : [B2] 09.1810.0002	Land Improvements BHC Land Imp	400 624 07		0.00	400 624 07	400 624 00
09.1810.0002	BHC Land Imp BHC Acc Dep Lnd Improv	409,631.07 (400,034.22)		0.00 0.00	409,631.07 (400,034.22)	409,631.00 (398,276.00)
	nd Improvements	9,596.85	_	0.00	9,596.85	11,355.00
ubgroup : [B3]	Buildings					
09.1820.0001	BHC Building / Fixtures	8,234,965.87		0.00	8,234,965.87	8,234,966.00
09.1820.0002	BHC Building Improvement	1,796,099.25		0.00	1,796,099.25	1,637,317.00
09.1920.0001 09.1920.0002	BHC Acc Dep Bldg / Fix BHC Acc depr build impr	(7,654,473.46) (1,138,698.42)		0.00 0.00	(7,654,473.46) (1,138,698.42)	(7,364,227.00) (1,066,331.00)
ibtotal [B3] Bu		1,237,893.24		0.00	1,237,893.24	1,441,725.00
1bgroup : [B5] 09.1850.0001	Non-Movable Equipment BHC Fixed Equipment	54,097.15		0.00	54,097.15	54,097.00
09.1950.0001	BHC Acc Dep Fixed Equip	(20,812.06)		0.00	(20,812.06)	(15,090.00)
ibtotal [B5] No	n-Movable Equipment	33,285.09	_	0.00	33,285.09	39,007.00
ıbgroup : [B6]	Movable Equipment					
09.1860.0002	BHC Moveable Equipment	1,453,417.41		0.00	1,453,417.41	1,421,782.00
09.1870.0001	BHC Computer Equipment	183,379.73		0.00	183,379.73	183,380.00
09.1960.0001 09.1960.0002	BHC Acc Dep Moveable equipment BHC Accum Dep M/E	(1,181,520.01) (42,248.46)		0.00	(1,181,520.01) (42,248.46)	(1,178,608.00) 0.00
09.1990.0001	BHC Accm Dpr Cmptr Equp	(136,103.47)		0.00	(136,103.47)	(126,874.00)
ibtotal [B6] Mo	vable Equipment	276,925.20	_	0.00	276,925.20	299,680.00
ibaroun · [B9]	Other Fixed Assets					
09.1900.0000	BHC CIP	0.00		0.00	0.00	34,920.00
ubtotal [B9] Otl	her Fixed Assets	0.00	_	0.00	0.00	34,920.00
ubgroup : [D3]	Organization Expense					
09.1720.0004	BHC Cost Of Issuance	241,361.12		0.00	241,361.12	241,361.00
09.1720.0005	BHC Bond Discount	60,510.82		0.00	60,510.82	60,511.00
09.1720.0008 09.1720.0009	BHC Bond-Underwrtrs Disc BHC Bond Issue Costs	78,849.28 92,504.85		0.00 0.00	78,849.28 92,504.85	78,849.00 92,505.00
09.1720.0010	BHC Accum Amort-Issuance	(78,753.67)		0.00	(78,753.67)	(73,754.00)
09.1720.0011	BHC Accum Amort-Bond COI	(205,484.06)		0.00	(205,484.06)	(192,437.00)
09.1720.0012 09.1720.0013	BHC AccumAmort-Unamr Dis BHC AccumAmort-Under Dis	(47,578.85) (67,128.13)		0.00 0.00	(47,578.85) (67,128.13)	(42,142.00) (62,866.00)
	ganization Expense	74,281.36		0.00	74,281.36	102,027.00
where we are the state	Investments Related to Resident Care					
09.1110.1000	Investments Related to Resident Care BHC Investments	1,304,101.04		0.00	1,304,101.04	1,118,529.00
09.1600.0004	BHC Inv in BHDF	13,490.92		0.00	13,490.92	12,696.00
0.1720.0002	BHC Bond Sinking Fund	163,762.79		0.00	163,762.79	0.00
otal [31-32] Ass	restments Related to Resident Care	<u>1,481,354.75</u> 6,711,934.95		0.00	<u>1,481,354.75</u> 6,711,934.95	1,131,225.00 7,291,205.00
roup : [33-34]	Liabilities Trade Accounts Payable					
9.2100.0010	BHC Accounts Payable	(482,622.42)		0.00	(482,622.42)	(523,661.00)
ubtotal [A1] Tra	ade Accounts Payable	(482,622.42)	_	0.00	(482,622.42)	(523,661.00)
ubgroup : [A4]	Accrued Payroll					
.2200.0010	BHC Accrued Payroll	(113,453.35)		0.00	(113,453.35)	(104,644.00)
.2200.0020	BHC Accrued PTO	(188,084.20)		0.00	(188,084.20)	(197,062.00)
ibtotal [A4] Ac	crued Payroll	(301,537.55)	_	0.00	(301,537.55)	(301,706.00)
ıbgroup : [A9]	Mortgage Payable					
.2800.0030	BHC Bond Payable-CP	(653,080.00)	_	0.00	(653,080.00)	(616,485.00)
ibtotal [A9] Mo	ortgage Payable	(653,080.00)		0.00	(653,080.00)	(616,485.00)
] Interest Payable					
.2800.0050	BHC Bond Interest Pay BHC Contra Interest	(28,449.09) 0.00		0.00 0.00	(28,449.09) 0.00	(59,879.00) 59,879.00
	terest Payable	(28,449.09)		0.00	(28,449.09)	0.00
bgroup : [A12]	Other Current Liabilities BHC A/R Credit Balances	(378,809.29)		0.00	(378,809.29)	(273,870.00)
.2100.0080	BHC A/R Credit Balances BHC Security Deposit-Oth	(378,809.29) (14,057.44)		0.00	(378,809.29) (14,057.44)	(273,870.00) (14,036.00)
.2100.0086	BHC Patient Trust Pay	(25,908.42)		0.00	(25,908.42)	(18,610.00)
2100.0090	BHC Patient Refunds	0.00		0.00	0.00	16,429.00
.2100.0095 .2300.0001	BHC Property Tax And Real Estate Tax Payable BHC Annuities Withheld	(43,735.73) (5,853.99)		0.00 0.00	(43,735.73) (5,853.99)	(33,377.00) 0.00
.2300.0001	BHC I.R.S. Levy Withheld	(92.04)		0.00	(92.04)	(92.00)
.2300.0010	BHC Auxiliary Gold Sale	(116.50)		0.00	(116.50)	(171.00)
2300.0014	BHC Benefit Plus Payable BHC Accrued Expenses	(828.40)		0.00	(828.40)	0.00
.2400.0030 .2400.0050	BHC Accrued Expenses BHC Self-Insurance Claim	(382,092.04) (47,641.86)		0.00 0.00	(382,092.04) (47,641.86)	(528,761.00) (52,544.00)
	BHC Self-Workers Comp	(546,217.22)		0.00	(546,217.22)	(580,348.00)
.2400.0052	Bile dell-workers comp	(010,211.22)				
9.2400.0052 9.2700.0008	BHC Accrued 403 Match ther Current Liabilities	(0.00) (1,445,352.93)	_	0.00	0.00 (1,445,352.93)	(7,290.00) (1,492,670.00)

Subgroup : [B2] Mortgages Payable

Client:	Bristol Health Care, Inc. d/b/a Ingraham Manor					
Engagement:	Medicaid - Bristol Health Care, Inc. d/b/a Ingraham Manor					
Period Ending:	9/30/2017					
Trial Balance:	A.01 - TB-CCNH					
Workpaper:	A.03 - TB Combined Detail LS					
Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017	-		9/30/2017	9/30/2016
09.2800.0040	BHC Bond-Contra Prin	0.00		0.00	0.00	193,570.00
09.2800.0080	BHC Bond Payable Series	(1,415,945.00)		0.00	(1,415,945.00)	(2,069,025.00)
Subtotal [B2] Mo	ortgages Payable	(1,415,945.00)		0.00	(1,415,945.00)	(1,875,455.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
09.2110.0020	BHC Due To/From BHI	(239,295.05)		0.00	(239,295.05)	(1,719,872.00)
Subtotal [B3] Loa	ans from Owners or Related Parties	(239,295.05)		0.00	(239,295.05)	(1,719,872.00)
Total [33-34] Liat	bilities	(4,566,282.04)	_	0.00	(4,566,282.04)	(6,529,849.00)
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
09.2900.0013	BHC Unrestricted Fund	(1,710,041.88)		0.00	(1,710,041.88)	(748,659.00)
09.2900.0039	BHC Eq Transfer to IM	(422,915.27)		0.00	(422,915.27)	0.00
09.2910.0050	BHC Tmp Rest Fund	(12,695.76)		0.00	(12,695.76)	(12,696.00)
09.7777.7777	BHC Closing Clearing	961,383.32		0.00	961,383.32	1,137,217.00
	mulated Earnings	(1,184,269.59)		0.00	(1,184,269.59)	375,862.00
Total [35] Equity		(1,184,269.59)	_	0.00	(1,184,269.59)	375,862.00
	Sum of Account Groups	0.00		0.00	0.00	0.00
	Sum of Account Groups	0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

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

Reclassifying Journal Entries JE # 3 To reclass expenses from administration consulting fees to the correct line 0.68600.320 0.8600.320 0.8600.320 0.8600.320 0.8600.320 0.8600.320 0.8600.320 0.8600.320 0.81C Administration Elling Service Fees 0.038 0.638 10.638 0.638 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 10.638 0.630 11.208.00 11.208.00 11.208.00 11.208 0.637 11.208 0.607.71.15 0.652.44.97 Marcum 112 CM Noth Consultaries 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.15 0.677.33.08 Marcum 112 0.796.07.33.08 Marcum 12 0.796.08 Sarv Uprestarks 0.607.33.08 172.458.33 12.468.45 12.668.45 12.668.45 12.668.45 12.668.45 12.668.45 12.668.45 12.668.45 12.668.45	workpaper:	H.02 - Reclassifying Journal Entries Report			
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To reclass licenses from the Dues line Marcum 101 Lonses / Marcum 102 S70.00 Marcum 102 Webinar Fee 1,913.36 90 6600.7850 BHC Administration Member Dues & Fees 2,483.36 Toral 2,483.36 2,483 Reclassifying Journal Entries JE # 3 To reclase sequences from administration consulting fees to the correct line 06,580.030 09 6600.3500 BHC Administration Accounting Fees 10,638.00 09 6600.3500 BHC Administration Consulting Fees 10,638 To reclass satisfies appropriately N.02 777 Marcum 112 DON/DON Starles 655,244.97 Marcum 112 DN/DADON Starles 112,080.00 Marcum 112 DN/DADON Starles 160,777.15 Marcum 112 DN/DADON Starles 160,777.15 Marcum 112 DN/DADON Starles 176,985 Marcum 112 DN/DADON Starles 176,985 Marcum 112 DN/DADON Starles 176,985 09 600.2350 BHC Administration Starles 2,265,188.62	Reclassifying Jou	rnal Entries JF # 1			
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Reclassifying Journal Entries JE # 8	09.6600.7720	BHC Administration Telephone			29,768.00
	Total			29,768.00	29,768.00
Marcum 107 Dentist 13,900.00	Marcum 107	Dentist		13,900.00	
09.6600.3350 BHC Administration Consulting Fees 13,900	09.6600.3350	BHC Administration Consulting Fees			13,900.00

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

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



Workpaper Index: Prepared By: Reviewed By: Workpaper Date: 2/12/2018 Run Date: 2/12/2018

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

VEHICLE COMPLIANCE CHECKLIST

Name of Workpaper: VHCL CKLST

PURPOSE:

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

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

Conclusion: