

February 11, 2021

Mr. Tom Gilmartin, CFO
National Health Care Associates, Inc.
20 East Sunrise Highway
Valley Stream, NY 11581

Dear Mr. Gilmartin,

Enclosed is one copy of Bethel Health Care's Annual Report of Long-Term Care Facility for the period ended September 30, 2020, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2021. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2021 through Myers and Stauffer, LLC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

Mr. Tom Gilmartin, CFO
National Health Care Associates, Inc.
February 11, 2021

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- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
 - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all television additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

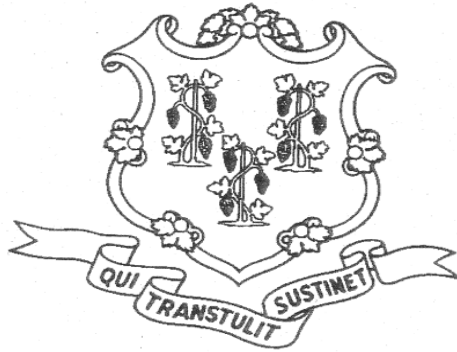
Very truly yours,
MARCUM LLP

Matthew S Bavalack

Matthew S. Bavalack
Principal

**BETHEL HEALTH CARE
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2020
CLIENT COPY**

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Bethel Health and Rehabilitation Center, LLC	
Address (No. & Street, City, State, Zip Code) 13 Park Lawn Drive, Bethel, CT 06801	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

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

General Information

Name of Facility (as licensed) Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bethel Health and Rehabilitation Center, LLC [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions. **

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

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

** Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Bethel Health and Rehabilitation Center, LLC		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 13 Park Lawn Drive, Bethel, CT 06801				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/20/2021	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-830-4180		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Bethel Health and Rehabilitation Center, LLC		Address (No. & Street, City, State, Zip) 13 Park Lawn Drive, Bethel, CT 06801		
License Numbers:	CCNH 2138-C	RHNS	Residential Care Home 1868	Medicare Provider No. 07-5400
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Residential Care Home
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:			Date Opened	Date Closed
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Rich DeMio			Nursing Home Administrator's License No.:	1740
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

**General Information and Questionnaire
 Partners/Members**

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C	Report for Year Ended 9/30/2020	Page 3	of 37
Legal Name of Partnership/LLC Bethel Health and Rehabilitation Center, LLC		Business Address 13 Park Lawn Drive, Bethel, CT 06801	State(s) and/or Town(s) in Which Registered Bethel, CT		
Name of Partners/Members	Business Address	Title	% Owned		
Bethel Investors, LLC	850 Silas Deane Highway, Wethersfield, CT 06108		0.51		
Ronald C. Butler	89 Troon Way, Mashpee, MA 02649		0.3652		
Grace L. Flight	2 Judd Avenue, Bethel, CT 06801		0.07		
Various Other (6 People)			0.0548		

General Information and Questionnaire Corporate Owners

Name of Facility Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2020	3B	37

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

Owner(s) of Facility

N/A

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information and Questionnaire Related Parties*

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C		Report for Year Ended 9/30/2020		Page 4	of 37	
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National Health Care Associates	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	16 / m11	24,180	24,180
National Health Care Associates	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Job Placement	16 / m11	14,800	14,800
National Health Care Associates	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	27 / 12c2	110	110
National Health Care Associates	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		COVID Expenses	Various / Various	44,812	44,812
National Health Care Associates	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	16 / m12	901,978	901,978
850 Slias Deane		<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	16 / m11	3,078	3,078
20Sunrise		<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	16 / m11	19,112	19,112
Preferred Therapy Solutions		<input checked="" type="radio"/>	<input type="radio"/>	55%	PT, OT, ST, Therapy Consulting	13 / Various	2,040,651	1,965,760
See attached additional page 4A		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Bethel Health Care	License No. 913-C	Report for Year Ended 9/30/2020	Page 4a	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report		Cost Reported	Actual Cost to the Related Party
		Yes	No	%**		Page # / Line #			
NOA Diagnostics	6851 Jericho Tpke, Suite 150, Syosset, NY 11581	<input checked="" type="radio"/>	<input type="radio"/>	61%	Radiology	20	5f	50,876	46,620
Procure LTC Pharmacy	1492 Highland Avenue, Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	95%	Drugs/OTC/RX Consulting	Various	Various	705,525	630,535
National Health Care Associates-Aetna	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	15	1A5	1,202,949	1,202,949
National Health Care Associates-Aetna	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Banking Transactions	16	m13	25,116	25,116
Bethel Realty	13 Parklawn Dr., Bethel, CT 06801	<input type="radio"/>	<input checked="" type="radio"/>	0%	Lease of Facility***	22	9	2,117,104	2,117,104
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	13	Various	567,253	567,253
Constellation Home Health	14 Westport Avenue, Norwalk, CT 06851	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	13	11c	195	195
		<input type="radio"/>	<input checked="" type="radio"/>	0%					
		<input type="radio"/>	<input checked="" type="radio"/>	0%					

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.
 *** Actual Cost deemed N/A as reimbursement is based upon fair rental system and rent is replaced during rate setting.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

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

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2019							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
30 I1A.10	Medicaid RB - SNF Only	(7,325,407)	Nursing home	(7,325,407)	-	-	(7,325,407)
30 I1A.13	Medicaid RB - RCH- Only (HFA)	(495,392)	RCH	-	-	(495,391)	(495,391)
30 I3A.10	Medicare RB - SNF Only	(958,256)	Nursing home	(958,256)	-	-	(958,256)
30 I4A.10	Private RB - SNF Only	(4,335,582)	Nursing home	(4,335,582)	-	-	(4,335,582)
30 I4A.12	Private RB - CDH- Only (AHU & GMPP)	(1,716,707)	RHNS	-	(1,716,707)	-	(1,716,707)
30 I4A.13	Private RB - RCH- Only (HFA)	(135,740)	RCH	-	-	(135,740)	(135,740)
30 I11A.10	Prescription Drugs Medicare - SNF Only	31,406	Nursing home	31,406	-	-	31,406
30 I11C.10	Prescription drugs - SNF- Only (CCH)	10,653	Nursing home	10,653	-	-	10,653
30 I12A.10	Medical Supplies Medicare - SNF Only	(48,717)	Nursing home	(48,717)	-	-	(48,717)
30 I12C.10	Medical Supplies Non Medicare - SNF Only	(1,467)	Nursing home	(1,467)	-	-	(1,467)
30 I13A.07	PT Medicare - PT Treatments	(1,485,119)	PT Treat	(1,363,721)	(121,397)	-	(1,485,119)
30 I13C.07	PT Other - PT Treatments	(250,500)	PT Treat	(230,023)	(20,477)	-	(250,500)
30 I14A.08	ST Medicare - ST Treatments	(473,130)	ST Treat	(473,130)	-	-	(473,130)
30 I14C.08	ST Other - ST Treatments	(76,747)	ST Treat	(76,747)	-	-	(76,747)
30 I15A.09	OT Medicare - OT Treatments	(1,315,519)	OT Treat	(1,305,658)	(9,861)	-	(1,315,519)
30 I15C.09	OT Other - OT Treatments	(229,935)	OT Treat	(228,211)	(1,724)	-	(229,935)
30 I16A.10	Other Medicare - SNF Only	(4,057,739)	Nursing home	(4,057,739)	-	-	(4,057,739)
30 I16B.10	Other Non Medicare - SNF Only	(35,819)	Nursing home	(35,819)	-	-	(35,819)
30 IV8.10	Other - SNF Only	(1,687,559)	Nursing home	(1,687,559)	-	-	(1,687,559)
	Total Revenue	(24,592,279)		(22,090,979)	(1,870,167)	(631,131)	(24,592,277)

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2019							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
10-A 1.43	Owner - SNF Only	1,462	Nursing Home	1,462	-	-	1,462
10-A 2.43	Administrator Salary - SNF Only	184,182	Nursing Home	184,182	-	-	184,182
10-A 3	Administrator Salary - Cascade Days	92,116	Cascade Days	-	62,792	29,324	92,116
10-A 4.19	Other Admin - Salary %	157,486	Cascade Days	-	107,352	50,134	157,486
10-A 4.38	Other Admin - Patient days	414,077	Patient Days	322,281	62,573	29,223	414,077
10-A 5C.3	Dietary Workers - Meals	1,007,775	Meals	784,363	152,290	71,122	1,007,775
10-A 7B.2	Other Maintenance Workers - Square Footage-MHC Campus	133,740	SQFT	88,478	31,178	14,084	133,740
10-A 8B.5	Other Laundry Workers	23,742	Cascade Days	-	16,184	7,558	23,742
10-A 12A.19	Director of Nurses/Assistant Director	328,517	Nursing Home	328,517	-	-	328,517
10-A 12B1.14	RNs - Direct Care - Nursing Salary- CCH, RHNS, AHU, GMP	-	Salary - nursing no RCH	-	-	-	-
10-A 12B1.10	RNs - Direct Care	1,390,852	Nursing Home	1,390,852	-	-	1,390,852
10-A 12B1.12	RNs - Direct Care	-	Cascade Days	-	-	-	-
10-A 12B2.26	RNs - Administrative - Nursing Salary	-	Salary - nursing	-	-	-	-
10-A 12B2.10	RNs - Administrative - Direct	-	Nursing Home	-	-	-	-
10-A 12C1.10	LPNs - Direct Care	1,448,591	Nursing Home	1,448,591	-	-	1,448,591
10-A 12C1.12	LPNs - Direct Care	141,251	Cascade Days	-	96,285	44,966	141,251
10-A 12C1.13	LPNs - Direct Care - RCH Only	-	RCH	-	-	-	-
10-A 12C2.10	LPNs - Administrative - Direct	84,395	Nursing Home	84,395	-	-	84,395
10-A 12D.10	Aides and Attendants - SNF Only	2,452,936	Nursing Home	2,452,936	-	-	2,452,936
10-A 12D.26	Aides and Attendants - Nursing Salary	-	Salary - nursing	-	-	-	-
10-A 12D.12	Aides and Attendants	330,182	Cascade Days	-	225,071	105,111	330,182
10-A 12D.13	Aides and Attendants - RCH Only	-	RCH	-	-	-	-
10-A 12E.7	Physical Therapists - PT Treatments	114,323	Nursing Home	114,323	-	-	114,323
10-A 12F.8	ST - ST Treatments	-	Nursing Home	-	-	-	-
10-A 12H.39	Recreation Worker - Cascade Days	96,859	Cascade Days	-	66,025	30,834	96,859
10-A 12M.28	Social Workers/Case Management - Social Services Time Spent	278,489	Nursing Home	278,489	-	-	278,489
10-A 12M.12	Social Workers/Case Management - CDH Only	34,938	Cascade Days	-	23,816	11,122	34,938
10-A 12O.10	Other - SNF	350,038	Nursing Home	350,038	-	-	350,038
	Total Expense Page 10	10,431,606		8,894,658	1,048,215	488,733	10,431,606
13-B 8A.38	Medical Director - Days	90,750	Patient Days	70,632	13,714	6,404	90,750
	Total Expense Page 13	2,778,079		2,757,961	13,714	6,404	2,778,079
15 1A1.15	Workmen's Compensation - Salary%	537,358	Payroll	458,186	53,996	25,176	537,358
15 1A3.15	Unemployment Insurance - Salary %	146,380	Payroll	124,813	14,709	6,858	146,380
15 1A4.15	Social Security (FICA) - Salary %	759,125	Payroll	647,279	76,280	35,566	759,125
15 1A5.15	Health Insurance - Salary %	1,203,529	Payroll	1,026,206	120,936	56,387	1,203,529
15 1A7.15	Pensions - Salary %	17,782	Payroll	15,162	1,787	833	17,782
15 1A9.15	Other - Salary %	16,272	Payroll	13,875	1,635	762	16,272
15 1C.22	Bad Debts - Non reimb	15,233	Patient Days	11,856	2,302	1,075	15,233
15 1D.38	Accounting and Auditing - Equivalent Patient Days	44,000	Patient Days	34,246	6,649	3,105	44,000
15 1E.38	Legal - Equivalent Patient Days	20,965	Patient Days	16,317	3,168	1,480	20,965
15 1G.38	Office Supplies - Equivalent Patient Days	35,265	Patient Days	27,447	5,329	2,489	35,265
15 1H1.43	Telephone and Telegraph - Equiv Days w/ Independent Living	41,704	Patient Days	32,459	6,302	2,943	41,704

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2019							
			INPUT	TOTAL ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
15 1K3.10	Other taxes - Resident Day User Fee - SNF	679,920	Nursing Home	679,920	-	-	679,920
	Total Expense Page 15	3,648,146		3,189,424	312,830	145,892	3,648,146
16 1.10	Resident Travel and Entertainment - SNF	-	Nursing Home	-	-	-	-
16 1.22	Resident Travel and Entertainment - non reimb	-	Other	-	-	-	-
16 2	Holiday Parties for Staff	1,031	Patient Days	802	156	73	1,031
16 6.25	Automobile Expense - Transportation	5,593	Patient Days	4,353	845	395	5,593
16 7	Other	-		-	-	-	-
16 L1.43	Resident travel - Contract services - Equiv Days with Independent Liv	-	Days w IL	-	-	-	-
16 L4.08	Employee travel - ST Treatments	-	ST Treat	-	-	-	-
16 L4.10	Employee Travel - SNF	6,078	Nursing Home	6,078	-	-	6,078
16 L4.27	Employee Travel - Volunteer Time	-	Volunteer	-	-	-	-
16 L4.43	Employee Travel - Days With Independent Living	-	Days w IL	-	-	-	-
16 L5.02	Education - Square Footage- MHC Campus	-	sqft	-	-	-	-
16 L5.03	Education - Meals Per Day	-	Meals	-	-	-	-
16 L5.10	Education - SNF- Only (CCH)	5,149	Nursing Home	5,149	-	-	5,149
16 M03	Advertising Telephone Directory - Non Reim	23,288	Nursing Home	23,288	-	-	23,288
16 M07.38	Postage - Equivalent Patient Days	7,940	Patient Days	6,180	1,200	560	7,940
16 M09.14	Subscriptions - Nursing Salary- CCH, RHNS, SHU, GMP	14,905	Patient Days	11,601	2,252	1,052	14,905
16 M10.22	Contributions - Non reimb	2,031	Patient Days	1,581	307	143	2,031
16 M11.07	Services Provided by Contract - PT Treatments	235,370	Patient Days	183,191	35,568	16,611	235,370
16 M13.39	Other - Patient Days- SNF & ICF Only	53,540	Patient Days	41,671	8,091	3,778	53,540
	Total Expense Page 16	1,273,074		1,002,085	184,721	86,268	1,273,074
18 2A1.03	Raw Food - Meals	554,193	Meals	431,335	83,747	39,111	554,193
18 2A2.03	Non-Food Supplies - Meals	64,061	Meals	49,859	9,681	4,521	64,061
18 2B.03	Purchased Services - Meals	36,591	Meals	28,479	5,529	2,583	36,591
	Total Expense Page 18	654,845		509,673	98,957	46,215	654,845
19 3A1.5	Laundry In house - Pounds of Laundry Prosessed	6,641	Patient Days	5,169	1,004	468	6,641
19 3B.05	Purchased Services - Pounds of Laundry	21,935	Patient Days	17,072	3,315	1,548	21,935
	Total Expense Page 19	73,028		56,839	11,036	5,153	73,028
20 4A1.13	In-House Care Supplies - RCH-Only (HFA)	-	Patient Days	-	-	-	-
20 4A1.21	In-House Care Supplies - Patient Days-Less RCH	62,574	Patient Days	48,702	9,456	4,416	62,574
20 5C.10	Medical and Therapeutic Supplies - SNF	457,121	Nursing Home	457,121	-	-	457,121
20 5D.10	Ambulance/Limousine - SNF	2,610	Nursing Home	2,610	-	-	2,610
20 5E1	Oxygen - Emergency Use	-	Nursing Home	-	-	-	-
20 5E2.22	Oxygen - Other - Non Reim	17,041	Nursing Home	17,041	-	-	17,041
20 5F.22	X-Rays and related radiological - Non Reimb	57,114	Nursing Home	57,114	-	-	57,114
20 5G	Dental	-	Nursing Home	-	-	-	-
20 5H.22	Laboratory - Non Reimb	140,851	Nursing Home	140,851	-	-	140,851
20 5I.10	Recreation - SNF	59,907	Nursing Home	59,907	-	-	59,907

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2019							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
20 5I.12	Recreation - CDH- Only (AHU & GMPP)	4,741	Cascade Days	-	3,232	1,509	4,741
20 5J.10	Other - SNF	47,435	Nursing Home	47,435	-	-	47,435
	Total Expense Page 20	1,529,401		1,510,754	12,711	5,936	1,529,401
22 06A.02	Repairs and Maintenance - Sqft	59,733	sqft	39,517	13,925	6,291	59,733
22 06A.45	Repairs and Maintenance - Expenses	-	sqft	-	-	-	-
22 06B.02	Heat - Square Footage-MHC Campus	76,641	sqft	50,703	17,867	8,071	76,641
22 06B.33	Heat - Capacity	-		-	-	-	-
22 06C.02	Light & Power - Square Footage- MHC Campus	339,346	sqft	224,500	79,109	35,737	339,346
22 06D.02	Water - Square Footage- MHC Campus	91,121	sqft	60,283	21,242	9,596	91,121
22 06D.10	Water -SNF	-	Nursing Home	-	-	-	-
22 06D.22	Water - Non reimb	-	Other	-	-	-	-
22 06E	Equipment Lease	118,434	Patient Days	92,179	17,897	8,358	118,434
22 06F.02	Other - Square Footage- MHC Campus	321,540	sqft	212,720	74,958	33,862	321,540
22 07D.10	Movable Equipment - SNF Only	74,122	Patient Days	57,690	11,201	5,231	74,122
22 09.22	Rental Payments Non-Reimbursable	-	Other	-	-	-	-
22 09.43	Rental Payments Equiv Days e/ Independent Living	2,117,104	Days w IL	1,647,767	319,926	149,411	2,117,104
22 10A	Real estate taxes paid by owner	-		-	-	-	-
22 10A.13	Real estate taxes paid by owner RCH- Only (HFA)	373,276	Patient Days	290,525	56,408	26,343	373,276
	Total Expense Page 22	3,608,919		2,705,150	618,215	285,554	3,608,919
26 12D.45	Total Expenses- Page 27 Totals	-	Accum Costs	-	-	-	-
	Total Expense Page 26	97,107		-	97,107	-	97,107
27 12D.43	Other Interest Expense	-	Days w IL	-	-	-	-
27 14A	Insurance on Property	-		-	-	-	-
27 14A.43	Insurance on Property Equiv Days w/ Independant Living	2,692	Patient Days	2,095	407	190	2,692
27 14C1	Umbrella	23,357	Patient Days	18,179	3,530	1,648	23,357
27 14C2	Fire and Extended Coverage	-		-	-	-	-
27 14C3	Other	189,045	Patient Days	147,136	28,568	13,341	189,045
27 414B	Insurance of Automobiles	5,007	Patient Days	3,897	757	353	5,007
	Total Expense Page 27	245,183		190,829	37,052	17,302	245,183
		24,339,388		20,817,372	2,434,558	1,087,456	24,339,388

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, LLC			2138-C	9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	04/15/16	Ongoing	51,409	51,409	
Wells Fargo PO Box 10306 Des Moines, IA 50306	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	08/17/17	60 Months	60,816	60,816	
Wells Fargo PO Box 10306 Des Moines, IA 50306	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	04/18/18	60 Months	5,041	5,041	
PITNEY BOWES GLOBAL 2225 American Drive Neenah, WI 54956-1005	<input type="radio"/>	<input checked="" type="radio"/>	Mail Machine	09/20/11	Ongoing	1,168	1,168	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							118,434	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Bethel Health and Rehabilitation C	License No. 2138-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes No If "No," explain.

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT
--	--

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	44,000
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 44,000

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

- Yes No Page 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 MURTHA CULLINA 2 DELBELLO DONNELLAN WEINGARTEN WISE & WIEDERKEHR 3 ROGIN NASSAU, LLC 4 THE MCMINN EMPLOYMENT LAW FIRM 5 Various	Telephone Number 203-772-7700 914-681-0200 860-256-6300 Various
---	---

Address (*No. & Street, City, State, Zip Code*)

- 1 265 CHURCH ST NEW HAVEN, CT 06510
- 2 1 n Lexington Ave White Plains, NY 10601
- 3 185 ASYLYM STREET -22ND FLOOR HARTFORD CT 06103-3460
- 4 1000 Lafayette Blvd Suite 1100 Bridgeport,CT 06604
- 5 Various

Services Provided by This Firm (*describe fully*)

1	IDR Requests (Disallowed)	\$	347
2	LOC Modifications (Disallowed)	\$	4,175
3	Acquisition Costs (Disallowed)	\$	4,533
4	Employee Matter	\$	3,500
5	Various Collections and Conservators (Disallowed)	\$	8,410
			Charge for Services Provided
			\$ 20,965

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

- Yes No Page 15 Line 1e

Schedule of Resident Statistics

Name of Facility Bethel Health and Rehabilitation Center, LLC			License No. 2138-C		Report for Year Ended 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	203	161	28	14	203	161	28	14				
B. On last day of THIS report period	203	161	28	14					203	161	28	14
2. Number of Residents												
A. As of midnight of PREVIOUS report period	180	141	27	12	180	141	27	12				
B. As of midnight of THIS report period	160	128	23	9					160	128	23	9
3. Total Number of Days Care Provided During Period												
A. Medicare	10,220	10,220			8,346	8,346			1,874	1,874		
B. Medicaid (Conn.)	27,816	27,816			20,679	20,679			7,137	7,137		
C. Medicaid (other states)												
D. Private Pay	13,344	3,416	9,079	849	10,454	2,690	7,076	688	2,890	726	2,003	161
E. State SSI for RCH	3,391			3,391	2,630			2,630	761			761
F. Other (Specify) Other Insurance	5,309	5,309			4,234	4,234			1,075	1,075		
G. Total Care Days During Period (3A thru F)	60,080	46,761	9,079	4,240	46,343	35,949	7,076	3,318	13,737	10,812	2,003	922
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	60,080	46,761	9,079	4,240	46,343	35,949	7,076	3,318	13,737	10,812	2,003	922

Schedule of Resident Statistics (Cont'd)

Name of Facility Bethel Health and Rehabilitation Center, LLC			License No. 2138-C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	Residential Care Home		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay		Other State Assisted						
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	29		76		23	23	2	7					
Per Diem Rate													
a. One bed rm.	Various		278.17		650.00	176.67	159.88	144.28					
b. Two bed rms.	Various		278.17		610.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									20,761	17,171	3,590		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									169	169			
C. Other									26,010	25,763	247		
D. Total Physical Therapy Treatments									46,940	43,103	3,837		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,990	1,990			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									11	11			
C. Other									3,246	3,246			
D. Total Speech Therapy Treatments									5,247	5,247			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									16,114	15,801	313		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									153	153			
C. Other									25,490	25,490			
D. Total Occupational Therapy Treatments									41,757	41,444	313		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	1,462	58				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	184,182	2,080	62,792	1,336	29,324	624
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	381,924	16,319	169,925	7,149	79,357	3,339
5. Dietary Service						
a. Head Dietitian	50,913	1,303	9,885	253	4,616	118
b. Food Service Supervisor	112,233	1,657	21,791	322	10,176	150
c. Dietary Workers	784,363	44,175	152,290	8,577	71,122	4,005
6. Housekeeping Service						
a. Head Housekeeper	49,725	1,619	9,654	314	4,509	147
b. Other Housekeeping Workers	490,468	30,697	95,228	5,960	44,473	2,783
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	58,811	1,376	20,724	485	9,361	219
b. Other Maintenance Workers	88,478	4,114	31,178	1,450	14,084	655
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	87,417	3,250	33,157	1,232	15,484	575
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	328,517	4,905				
b. RN						
1. Direct Care	1,039,622	24,989				
2. Administrative**	351,230	7,906				
c. LPN						
1. Direct Care	1,448,591	46,863	96,285	3,107	44,966	1,452
2. Administrative**	84,395	2,839				
d. Aides and Attendants	2,452,936	115,132	225,071	10,963	105,111	5,120
e. Physical Therapists	114,323	3,786				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	156,541	7,738	96,419	4,679	45,028	2,185
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	278,489	9,136	23,816	781	11,122	365
n. Marketing						
o. Other (Specify) See Attached Schedule	350,038	14,450				
<i>A-13. Total Salary Expenditures</i>	8,894,658	344,392	1,048,215	46,608	488,733	21,737

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
	0		0		0	
Admissions	\$ 316,279	11,542				
Resp. Therapy	\$ 33,759	2,908				
Total	\$ 350,038	14,450	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
	0		0		0	
Rehab Consult	\$ 23,682	46				
Resp. Therapy	\$ 1,099	22				
Psychiatrist (Disallowed)	\$ 94	N/A				
Other Medical Services (Disallowed)	\$ 15,000	N/A				
Total	\$ 39,875	68	\$ -	-	\$ -	-

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

Name of Facility			License No.	Report for Year Ended			Page	of		
Bethel Health and Rehabilitation Center, LLC			2138-C	9/30/2020			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Marvin J. Ostreicher, 184 Wildacre Ave., Lawrence, NY 11559	1,462			Same as Employees	Supervises operations, deals with DNS & Financial	58	A1	See attached		

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

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

	TOTAL	BEDS	AllocatedBenefits	Total w/ Bnft
Augusta	52.00	72	5.01	57.01
Belair	45.85	102	7.10	52.95
Bethel	47.10	161	11.20	58.30
Bloomfield	50.50	120	8.35	58.85
Brattleboro	46.00	80	5.57	51.57
Brentwood	46.75	78	5.43	52.18
Brewer	47.75	111	7.72	55.47
Bristol	52.60	132	9.18	61.78
Cambridge	53.10	160	11.13	64.23
Catskill	52.00	136	9.46	61.46
Colony	49.75	92	6.40	56.15
Country	50.00	111	7.72	57.72
Dover	51.00	112	7.79	58.79
Eastside	51.00	69	4.80	55.80
Eliot	49.50	114	7.93	57.43
Glen Falls	52.10	120	8.35	60.45
Hebrew Home	60.35	257	17.88	78.23
Huntington	50.60	320	22.26	72.86
Kennebunk	50.75	78	5.43	56.18
Ludlowe	52.60	144	10.02	62.62
Maple View	50.60	120	8.35	58.95
Marlborough	54.10	120	8.35	62.45
Maywood	52.60	120	8.35	60.95
Milford	52.00	120	8.35	60.35
Newton Wellseley	50.85	110	7.65	58.50
Norway	49.85	70	4.87	54.72
Poughkeepsie	51.70	200	13.91	65.61
Regency	54.85	130	9.04	63.89
Reservoir	51.10	144	10.02	61.12
Riverside	55.00	345	24.00	79.00
Rutland	50.95	125	8.70	59.65
Sachem	52.00	111	7.72	59.72
Sands Point	51.10	180	12.52	63.62
Utica	52.25	117	8.14	60.39
Village Crest	54.95	95	6.61	61.56
Water's Edge	53.75	150	10.44	64.19
Westgate	40.35	104	7.24	47.59
Winship	50.20	72	5.01	55.21
Vacation	272.00			
Sick	0.00			
Personal	4.00			
Holiday	72.00			
Total	2287.50	5,002	348	2,287.50

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Bethel Health and Rehabilitation Center, LLC				2138-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
Section III - Administrators***										
Rich DeMio	184,182			Same as Employees	Administrator	2,080	A2			
David Ostermayer		62,792	29,324	Same as Employees	Director of ALU and RCH	1,960	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	11,398	114				
3. Pharmacist	20,950	210				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	891,183	15,734				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	70,632	437	13,714	85	6,404	40
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	736	Disallow				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	236,504	3,345				
b. Other						
10. Occupational Therapist						
a. Resident Care	889,816	20,993				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	126,434	1,620				
2. Administrative***						
b. LPN						
1. Direct Care	328,854	7,488				
2. Administrative***						
c. Aides	141,579	5,672				
d. Other						
12. Other (Specify) See Attached Schedule	39,875	68				
B-13 Total Fees Paid in Lieu of Salaries	2,757,961	55,681	13,714	85	6,404	40

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

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

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

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

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C	Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
HealthDrive Dental Group 888 Worcester Street Ste 130 Wellesley. MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Consulting Soc Services	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Serafima M Glouzgal 38b Grove St Unit LB Ridgefield, CT 06877	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
IPC THE HOSPITALIST COMPANY PO Box 844929 Los Angeles,CA 90084	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Advanced Specialty Care, 107 Newton Road, Danbury, CT 06810	Psych. Fee	<input type="radio"/>	<input checked="" type="radio"/>		
RSS MEDICAL CONSULTANT LLC - SILVERMAN, RICHARD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
UROLOGY ASSOCIATES DANBURY 51-53 Kenosia Ave Danbury,CT 06810	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Various	Physician Fees / Consol Billing DISALLOW	<input type="radio"/>	<input checked="" type="radio"/>		
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	Nursing Agency	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Swallowing Diagnostics - PO Box 484 Avon CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Nurse Consulting	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Thearpy-809 Main St., E.Hartford,CT, 06108	Consulting Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Consulting Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Constellation Home Health 14 Westport Ave Norwalk CT 06851	CNA Agency	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
ACUTE CARE GASES II LLC 23 Nutmeg Valley Road Wolcott,CT 06716	Resp. Therapy Consult	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2020		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 537,358	458,186	53,996	25,176	
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 146,380	124,813	14,709	6,858	
4. Social Security (F.I.C.A.)	\$ 759,125	647,279	76,280	35,566	
5. Health Insurance	\$ 1,203,529	1,026,206	120,936	56,387	
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 17,782	15,162	1,787	833	
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 16,272	13,875	1,635	762	
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 15,233	11,856	2,302	1,075	
d. Accounting and Auditing	\$ 44,000	34,246	6,649	3,105	
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 20,965	16,317	3,168	1,480	
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 35,265	27,447	5,329	2,489	
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 41,704	32,459	6,302	2,943	
2. Cellular Phones	\$ 9,920	7,721	1,499	700	
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 90,958	70,794	13,745	6,419	
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 29,735	23,143	4,493	2,099	
3. Resident Day User Fee	\$ 679,920	679,920			
Subtotal	\$ 3,648,146	3,189,424	312,830	145,892	

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:	3,648,146	3,189,424	312,830	145,892	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,031	802	156		73
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 6,078	6,078			
5. Education Expenses Related to Seminars and Conventions	\$ 5,149	5,149			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 5,593	4,353	845		395
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,457	1,457			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 23,288	23,288			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,940	6,180	1,200		560
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 14,539	14,539			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 175	175			
9. Subscriptions	\$ 14,905	11,601	2,252		1,052
10. Contributions*** See Attached Schedule	\$ 2,031	1,581	307		143
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 235,370	183,191	35,568		16,611
12. Administrative Management Services**	\$ 901,978	702,020	136,302		63,656
13. Other (<i>Specify</i>) See Attached Schedule	\$ 53,540	41,671	8,091		3,778
C-14 Total Administrative & General Expenditures	\$ 4,921,220	4,191,509	497,551		232,160

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Residential Care Home
	0	0	0
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
	0	0	0
Promotional Advertising	\$ 23,288		
Total Other Advertising	\$ 23,288	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
	0	0	0
AHCA	\$ 1,610		
ALTCFM	\$ 85		
CAHCF	\$ 9,993		
CALA	\$ 1,712		
CT ACHCA	\$ 908		
AAPCN	\$ 231		
Total Dues	\$ 14,539	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
	0	0	0
Contributions (Disallowed)	\$ 1,581	\$ 307	\$ 143
Total Contributions	\$ 1,581	\$ 307	\$ 143

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
	0	0	0
COVID Supplies - Admin	\$ 479	\$ 93	\$ 43
Licenses and Permits	\$ 2,627	\$ 510	\$ 238
Bank Charges (All Routine)	\$ 33,369	\$ 6,479	\$ 3,025
Background Checks	\$ 5,196	\$ 1,009	\$ 471
Total Other Administrative and General	\$ 41,671	\$ 8,091	\$ 3,778

Schedule C-1 - Management Services*

Name of Facility Bethel Health and Rehabilitation Center, I	License No. 2138-C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Health Care Associates, Inc.	901,978	Management Fees	Page 16 M12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bethel Health and Rehabilitation Center, LLC		2138-C	9/30/2020		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 554,193	431,335	83,747	39,111	
2.	Non-Food Supplies	\$ 64,061	49,859	9,681	4,521	
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 36,591	28,479	5,529	2,583	
c. Other (Specify) _____						
		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 654,845	509,673	98,957	46,215	
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F.	Resident Meals: Total no. of meals served per day:*					
G.	Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			
H.	Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.	\$1,037	
I.	Where is the revenue received reported in the Cost Report? (Page/Line Item)	Page 30 Line IV1				
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bethel Health and Rehabilitation Center, LLC		2138-C	9/30/2020		19	37
Item		Total	CCNH	RHNS	Residential Care Home	
3. Laundry						
a. In-House Processing*		Lbs.				
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	6,641	5,169	1,004	468
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
		Amt. \$				
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
		Amt. \$				
4.	Repair and/or purchase of linens.***	Lbs.				
		Amt. \$				
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	21,935	17,072	3,315	1,548
c.	Other (Specify) Laundry & COVID Supplies	\$	44,452	34,598	6,717	3,137
3D.	Total Laundry Expenditures (3a + b + c)	\$	73,028	56,839	11,036	5,153
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2020	20	37	
Item		Total	CCNH	RHNS	Residential Care Home
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	62,574	48,702	9,456	4,416
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$	153	119	23	11
c. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	62,727	48,821	9,479	4,427
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	654,940	654,940		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	24,914	24,914		
c. Medical and Therapeutic Supplies	\$	457,121	457,121		
d. Ambulance/Limousine***	\$	2,610	2,610		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	17,041	17,041		
f. X-rays and Related Radiological Procedures***	\$	57,114	57,114		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	140,851	140,851		
i. Recreation	\$	64,648	59,907	3,232	1,509
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	47,435	47,435		
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,466,674	1,461,933	3,232	1,509

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

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

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

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

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

Name of Facility Bethel Health and Rehabilitation Center, LLC			License No. 2138-C		Report for Year Ended 9/30/2020				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
ADP INC	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Service	15,664	3,041	1,420	16	m11
INTEGRATED HEALTH SYSTEMS	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance System	13,761	2,672	1,248	16	m11
SMARTLINX SOLUTIONS	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>		Time & Attendance	16,762	3,255	1,520	16	m11
AMERI PRIDE LINEN & APPAREL	PO Box 1390 BEMIDJI MN 56619	<input type="radio"/>	<input checked="" type="radio"/>		Laundry/Linen	17,072	3,315	1,548	19	3b
M.J.DALY & SONS	Rd Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	29,722	10,473	4,731	22	6f
Schindler Elevator Corp.	150 Greenwich St, New York, NY 10006	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Repair	25,120	8,852	3,999	22	6f
CUTTING EDGE LAWN SERVICE	P.O.Box 270 West Redding, CT 06896	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping/ Snow Removal	30,195	10,640	4,807	22	6f
TOWN & COUNTRY MAINTENANCE, LLC	8906 Telegraph Road Lorton, VA 22079	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping/ Snow Removal	28,814	10,153	4,587	22	6f
ADM ENVIRONMENTAL GROUP LLC	Avenue, Brooklyn, Ny 11230	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal/Recycling	23,296	8,209	3,708	22	6f
SMART CARE EQUIPMENT	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Equipment Repair	20,719	7,301	3,298	22	6a
JOHNSON CONTROLS DEPT CH	10320, PALATINE, IL 60055	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	10,785	3,800	1,717	22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 59,733	39,517	13,925	6,291		
b. Heat	\$ 76,641	50,703	17,867	8,071		
c. Light & Power	\$ 339,346	224,500	79,109	35,737		
d. Water	\$ 91,121	60,283	21,242	9,596		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 118,434	92,179	17,897	8,358		
f. Other (<i>itemize</i>)	\$ 321,540	212,720	74,958	33,862		
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,006,815	679,902	224,998	101,915		
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 74,122	57,690	11,201	5,231		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 74,122	57,690	11,201	5,231		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,117,104	1,647,767	319,926	149,411		
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 373,276	290,525	56,408	26,343		
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 37,602	29,266	5,682	2,654		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,602,104	2,025,248	393,217	183,639		

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

Depreciation Schedule

Name of Facility Bethel Health and Rehabilitation Center, LLC			License No. 2138-C			Report for Year Ended 9/30/2020			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Van			X		2	2004	48,214	48,214	48,214	S/L	5		
b. 2000 Cadillac			X		2	2005	15,000	15,000	15,000	S/L	5		
c. Ford			X		7	2017	57,848	57,848	26,032	S/L	5	11,570	
d.													
2. Movable Equipment													
a. Acquired prior to this report period					Various	Various	1,838,732	1,838,732	1,544,442	S/L	Various	61,458	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)					Various	Various	82,916	82,916		S/L	Various	1,094	
D-3. Subtotal													74,122
E. Total Depreciation													74,122

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2019	Fabricated Warm Su	\$ 2,301	10	\$ 19
11/30/2019	Lift Chair	\$ 1,059	10	\$ 9
11/3/2019	Emergency Crash Cart	\$ 864	10	\$ 7
12/31/2019	Ice Maker	\$ 2,031	10	\$ 17
12/31/2019	Lounge Chairs	\$ 5,461	15	\$ 30
12/31/2019	TV with Pillow Speaker	\$ 11,627	10	\$ 97
2/29/2020	32" LG TV w/pillow	\$ 25,098	5	\$ 418
2/29/2020	Samsung TV	\$ 1,401	5	\$ 23
2/29/2020	Room AC	\$ 2,373	5	\$ 40
2/29/2020	Samsung TV	\$ 2,712	5	\$ 45
2/29/2020	Samsung TV	\$ 1,214	5	\$ 20
2/29/2020	Samsung TV	\$ 638	5	\$ 11
2/29/2020	Samsung TV	\$ 3,267	5	\$ 54
2/29/2020	Chandelier	\$ 507	5	\$ 8
2/29/2020	Heavy Duty Food Blender	\$ 1,316	10	\$ 11
2/29/2020	TV	\$ 899	5	\$ 15
3/31/2020	Walk in Cooler	\$ 7,057	10	\$ 59
4/30/2020	Blood Pressure Monitor	\$ 2,802	5	\$ 47
4/30/2020	Overbed Table	\$ 756	15	\$ 4
4/30/2020	Laptops-Covid	\$ 2,113	5	\$ 35
4/30/2020	Desktop	\$ 1,155	5	\$ 19
4/30/2020	Laptops	\$ 1,933	5	\$ 32
4/30/2020	Desktop	\$ 1,077	5	\$ 18
4/30/2020	Desktop	\$ 2,379	5	\$ 40
6/30/2020	BP Monitor	\$ 875	5	\$ 15
Total additions for Movable Equipmen		\$ 82,916		\$ 1,094 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, LLC			2138-C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Various	Various	Various	61,268	5,964	S/L	Various		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Various	Various	Various						
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Bethel Health and Rehabilitation Cent	License No. 2138-C	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

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

Yes
 No

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

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

Description	Total
1. Date Land Purchased	
2. Date Structure Completed	02/18/94
3. If NOT Original Owner, Date of Purchase	12/31/16
4. Date of Initial Licensure	02/18/94
5. Total Licensed Bed Capacity	161 CCNH, 14 RCH, 28 ALU
6. Square Footage	125,225
7. Acquisition Cost	
a. Land	
b. Building	

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	03/20/12			
c. Interest Rate for the Cost Year	4.00%			
d. Term of Mortgage (number of years)	35			
e. Amount of Principal Borrowed	26,268,700			
f. Principal balance outstanding as of 9/30/20	26,206,685			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bethel Health and Rehabilitation Cent		2138-C	9/30/2020		26	37
Item			Total	CCNH	RHNS	Residential Care Home
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$ 97,107		97,107	
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 97,107		97,107	

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Bethel Health and Rehabilitation C		2138-C		9/30/2020			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:				97,107		97,107		
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify) Interest on Computer Note				\$ 25,082	19,522	3,790	1,770	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 122,189	19,522	100,897	1,770	
14. Insurance								
a. Insurance on Property (buildings only)				\$ 2,692	2,095	407	190	
b. Insurance on Automobiles				\$ 5,007	3,897	757	353	
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$ 23,357	18,179	3,530	1,648	
2. Fire and Extended Coverage				\$				
3. Other (Specify) Liability Insurance				\$ 189,043	147,135	28,568	13,340	
14d. Total Insurance Expenditures (14a + b + c)				\$ 220,099	171,306	33,262	15,531	
15. Total All Expenditures (A-13 thru C-14)				\$ 24,339,386	20,817,372	2,434,558	1,087,456	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Bethel Health and Rehabilitation Center, LLC			2138-C	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	10	12m	Salaries not related to Resident Care	\$ 57,410	57,410		
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 48,916	33,759		15,157
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 889,816	889,816		
7.			Other - See attached Schedule	\$ 48,541	48,541		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 15,233	11,856	2,302	1,075
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 17,465	13,593	2,639	1,233
11.			Telephone	\$			
12.	15	9h2	Cellular Telephone	\$ 8,120	6,320	1,227	573
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,708	2,708		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 23,288	23,288		
19.	15	k2	Income Tax / Corporate Business Tax	\$ 29,485	22,948	4,455	2,082
20.	16	m10	Fund Raising / Contributions	\$ 2,031	1,581	307	143
21.	16	m12	Unallowable Management Fees	\$ 532,384	414,361	80,451	37,572
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 22,363	21,234	774	355
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 1,037	1,037		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,698,797	1,548,451	92,155	58,190

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
10	A12h	LPN Reduction to Aide Salary			\$ 15,157
10	12o	Resp. Therapist	\$ 33,759		
Total Other Salaries Adjustment			\$ 33,759	\$ -	\$ 15,157

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	B2	Dentist	\$ 11,398		
13	B3	Pharmacist	\$ 20,950		
13	B12	Resp. Therapist	\$ 1,099		
13	B12	Psychiatrist (Disallowed)	\$ 94		
13	B12	Other Medical Services (Disallowed)	\$ 15,000		
Total Other Fees Adjustments			\$ 48,541	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
15	Various	Admissions Benefits Associated with Marketing	\$ 14,662		
15	1A9	Unallowable Employee Benefits	\$ 6,572	\$ 774	\$ 355
Total Other A&G Adjustments			\$ 21,234	\$ 774	\$ 355

**Bethel Health Care
RN & LPN Salary Disallowance
September 30, 2020**

Total Aides Salaries	105,111	
Total Aides Hours	<u>5,120</u>	Page 10
Aides Dollars per Hour	\$ 20.53	

RN Stats

Total RN Salaries	0	
Total RN Hours	<u>#DIV/0!</u>	Page 10
RN Dollars per Hour	#DIV/0!	

Difference between RN and Aides hourly wage	<u>#DIV/0!</u>
--	----------------

Total RN Hours	-	
Disallowed Hourly Wage	<u>#DIV/0!</u>	
RN Disallowed Salary Expense	<u>#DIV/0!</u>	Not Applicable 2020

LPN Stats

Total LPN Salaries	44,966	
Total LPN Hours	<u>1,452</u>	Page 10
RN Dollars per Hour	\$ 30.97	

Difference between LPN and Aides hourly wage	<u>\$ 10.44</u>
---	-----------------

Total LPN Hours	1,452	
Disallowed Hourly Wage	<u>\$ 10.44</u>	
LPN Disallowed Salary Expense	<u>\$ 15,157</u>	

**Bethel Health Care
 Calculation of Allowable Management Fee
 September 30, 2020**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	901,978	Page 16, Line m12
Accounting Charges	44,000	Page 15, Line 1d
Total Management Fees Per Agreement	945,978	
Patient Days	46,761	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	52,889	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 17.89	
PPD Allowance Per Client 2019	7.81	J.01a
2020 CPI Increase %	1.01%	J.01b
PPD Allowance 9/30/2020	7.82	
Amount over (Under)	\$ 10.0662	
Total Days	52,889	Page 8 of C/R
Disallowed Management Fee	\$ 532,384	

**Bethel Health Care
Disallowance Schedule for Cell Phones
September 30, 2020**

Total Cell Phone Expense	<u>Amount</u> 9,920 TB Linked		
Cell Phone Allowed Based on Bed Capacity	5		
Monthly Allowable amount per Cell Phone	\$ 30		
Months in Cost Report Year	12		
Total Allowable Cost	<u>\$ 1,800</u>		
Days in Cost Report (365out of 365 Days)	365		
Days in Cost Report Year	<u>365</u>		
Partial Year Allowable %	100%		
Revised Allowable Cost	\$ 1,800		
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 8,120</u></u>		
	CCNH	RHNS	RCH
	\$ 6,320	\$ 1,227	\$ 573

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

Name of Facility				License No.	Report for Year Ended	Page of	
Bethel Health and Rehabilitation Center, LLC				2138-C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 1,698,797	1,548,451	92,155	58,190
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 654,940	654,940		
28.	20	5d	Ambulance/Limousine	\$ 2,610	2,610		
29.	20	5f	X-rays, etc	\$ 57,114	57,114		
30.	20	5h	Laboratory	\$ 140,851	140,851		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 17,041	17,041		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 86,514	86,514		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 4,026	3,134	608	284
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10b	Unallowable Property and Real Estate Taxes	\$ 6	4	1	1
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 2,905	2,905		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 3	2	1	
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 10,274	9,946	226	102
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,675,081	2,523,512	92,991	58,577

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5c	Med B Supplies	\$ 26,644		
20	5i	Cable	\$ 22,444		
20	5l	Resp. Therapy Equipment (Disallowed)	\$ 37,426		
Total Other Ancillary Costs			\$ 86,514	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7d	Excess movable depreciation (Cascade/Outpatient/Audit Rollforwards)	\$ 3,134	\$ 608	\$ 284
Total Excess Movable Equipment Depreciation			\$ 3,134	\$ 608	\$ 284

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
30	IV 8	Insurance Rebate (Disallowed)	\$ 2,905		
Total Other Property Adjustments			\$ 2,905	\$ -	\$ -

Total Unallowable Building Interest	\$	-	\$	-	\$	-
--	----	---	----	---	----	---

Rehab Portion of Facility

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

Outpatient Portion of Therapies

Total Therapy Treatments (Page 9)	93,944	[C]	W/P D.01
Total Outpatient Therapy Treatments	4,150		W/P D.01
Total Therapies	98,094	[C]	Calculated
Outpatient % to Total Therapies	4.23%		

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.10%		
-----------------------	-------	--	--

Disallowance

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
Maint & Op Expenses (Pg 22 line 6g)	1,006,815	970	29a
Depreciation - Building (Pg 22 line 7b)	-	-	N/A
Rent (Pg 22 line 9)	2,484,287	2,393	N/A
Real Estate Taxes (Pg 22 line 10b)	6,093	6	29a
Property Insurance (Pg 27 line 14a)	2,692	3	29a
		<u>3,372</u>	

[a] Amount ties to page 29 without exception.

[b] Amounts provided by Client.

[c] Amounts provided by Client

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, L 2138-C		9/30/2020			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,820,797	7,325,406		495,391		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 958,256	958,256				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 6,188,030	4,335,582	1,716,708	135,740		
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ (31,406)	(31,406)				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ (10,653)	(10,653)				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 48,717	48,717				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 1,467	1,467				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,485,118	1,363,721	121,397			
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 250,500	230,023	20,477			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 473,130	473,130				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 76,747	76,747				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 1,315,519	1,305,658	9,861			
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 229,935	228,211	1,724			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 4,057,739	4,057,739				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 35,819	35,819				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 22,899,715	20,398,417	1,870,167	631,131		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 1,037	1,037				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 3,966	3,966				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,687,559	1,687,559				
V. Total Other Revenue (1 thru 8)	\$ 1,692,562	1,692,562				
VI. Total All Revenue (III + V)	\$ 24,592,277	22,090,979	1,870,167	631,131		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
		0	0	0
30 II 6a	Nursing	\$ 3,756,954		
30 II 6a	Lab	\$ 77,146		
30 II 6a	Xray	\$ 31,067		
30 II 6a	Contractual Allowances	\$ 192,572		
Total Other Resident Revenue - Medicare		\$ 4,057,739	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
		0	0	0
30 II 6b	Nursing	\$ -		
30 II 6b	Lab	\$ 43,694		
30 II 6b	Xray	\$ 19,919		
30 II 6b	Contractual Allowances	\$ (27,794)		
Total Other Resident Revenue		\$ 35,819	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
			0	0	0
30 IV 5	Interest Income - Money Market Account	9,345,794	\$ 3,966		
Total Interest Income			\$ 3,966	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
		0	0	0
30 IV 8	Various Refund (Disallowed)	\$ 7,284		
30 IV 8	Donation (Expense already self-disallowed)	\$ 240		
30 IV 8	Escrow Refund (No offset necessary)	\$ 2,055		
30 IV 8	Federal Stimulus (No offset necessary)	\$ 565,500		
30 IV 8	Flu Shot Income (Expense already self-disallowed)	\$ 100		
30 IV 8	Old Balance Write-Offs / Check Write-Offs (No current year associated expense)	\$ 261,030		
30 IV 8	Therapy Settlement (Disallowed)	\$ 1,030		
30 IV 8	Synergy & UHC Rebates (No offset necessary)	\$ 50,526		
30 IV 8	Transportation Income (Disallowed)	\$ 225		
30 IV 8	Wellness Income (Disallowed)	\$ 765		
30 IV 8	State Stimulus (No offset necessary)	\$ 795,899		
30 IV 8	Insurance Rebate (Disallowed)	\$ 2,905		
Total Other Revenue		\$ 1,687,559	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center,	2138-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,316,829
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,537,028
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	59,787
5. Prepaid Expenses			\$	145,340
a. Prepaid Workers Comp	40,584			
b. Prepaid General Insurance	44,850			
c. Prepaid Expenses - Other	16,914			
d. See Schedule	42,992			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	199,602
CT PET Tax Deferred	171,832			
Due from Related	1,876			
Security Deposits	25,894			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,258,586
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,921,648</u>		\$	314,654
	Accum. Depreciation <u>1,606,994</u>	Net		
7. Motor Vehicles	*Historical Cost <u>121,062</u>		\$	20,246
	Accum. Depreciation <u>100,816</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	36,064
CIP	36,064			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	370,964

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Reat Estate Tax	\$ 4,604
31	A5	Prepaid Presonal Property Tax	\$ 21,823
31	A5	Prepaid Mgmt Assets	\$ 16,565
Total Prepaid Expenses			\$ 42,992

Schedule of Other Current Assets (Itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
Total Other Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center,	2138-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	3,629,550
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	13,306		
	Accum. Depreciation	13,306	Net	\$
3. Buildings				
	*Historical Cost	22,939,429		
	Accum. Depreciation	15,156,949	Net	\$ 7,782,480
4. Non-Movable Equipment				
	*Historical Cost	774,386		
	Accum. Depreciation	441,266	Net	\$ 333,120
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	8,115,600
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
\$				
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)				
Rounding				1
\$				
1				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	11,745,151

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2020	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,997,101
2. Notes Payable (<i>itemize</i>)			\$	1,387,634
Short Term - Note Payable			1,387,243	
Short Term - Equipment Obligation			391	
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	1,022,245
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$	154,247
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	2,492,541
Loans and Exchanges			(1,743)	Security Deposits 203,830
Unclaimed Checks			(254)	Accrued Interest and Exp 1,855,445
Referred Revenue			377,627	CT PET Tax Accrued 54,978
Patient Funds			2,658	See Schedule
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	7,053,768

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Bethel Health and Rehabilitation Center, LL	License No. 2138-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			7,053,768	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
\$				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				
\$				
3. Loans from Owners or Related Parties (<i>itemize</i>)				
\$ 12,096,655				
Name and Address of Lender	Amount	Loan Date		
Bethel Health Care & Related	12,096,655			
4. Other Long-Term Liabilities (<i>itemize</i>)				
		470,487	\$ 472,086	
Long Term - Notes Payable				
Long Term - Equipment Obligation		1,599		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				
\$ 12,568,741				
C. Total All Liabilities (Lines A-13 + B-5)				
\$ 19,622,509				

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center	2138-C	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	8,115,600
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	8,115,600
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(16,245,849)
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	252,891
7. Total Net Worth			\$	(15,992,958)
C. Total Reserves and Net Worth			\$	(7,877,358)
D. Total Liabilities, Reserves, and Net Worth			\$	11,745,151

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center,	2138-C	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(16,116,821)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	24,592,277
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	24,339,386
D. Net Income or Deficit			\$	252,891
E. Balance			\$	(15,863,930)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i> Prior Period Adjustment				
F-3. Total Additions			\$	(129,028)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/20	\$	(15,992,958)

I. Preparer's/Reviewer's Certification

Name of Facility Bethel Health and Rehabilitation Center,		License No. 2138-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer <i>Matthew S Bavolack</i>		Title Principal	Date Signed 02/11/2021		
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps			Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com					

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Bethel Health Care for the year ended 9/30/2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Bethel Health Care. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Bethel Health Care and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 9, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

Facility Name Bethel Health Care

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

- Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

- Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

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

Explanation: Allocation schedule included in cost report package.

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

Were all discrepancies on the Error Page addressed?

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____



Provider Name: Bethel Health Care
Provider Number: 1198, 1587
Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Bethel Health Care**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB**

Account	Description	UNADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
100000-0113-00-000-0	Cash-Bethel Health	20,519.00			20,519.00	(13,144.00)
101000-0113-00-000-0	Cash - Operating-Bethel Health	105,727.00			105,727.00	119,345.00
102000-0113-00-000-0	Cash - Payroll-Bethel Health	5,209.00			5,209.00	16,873.00
104000-0113-00-000-0	Cash Savings-Bethel Health	935,794.00			935,794.00	895,913.00
105000-0113-00-000-0	Cash Savings Patients-Bethel Health	2,658.00			2,658.00	2,657.00
106000-0113-00-000-0	Petty Cash-Bethel Health	800.00			800.00	500.00
106100-0113-00-000-0	Petty Cash Res Funds-Bethel Health	1,200.00			1,200.00	1,100.00
107000-0113-00-000-0	Resident Refunds-Bethel Health	41,092.00			41,092.00	34,375.00
108500-0113-00-000-0	Cash - Private Patient-Bethel Health	203,830.00			203,830.00	183,433.00
109000-0113-00-000-0	Petty Cash - Residents-Bethel Health- - -	0.00			0.00	100.00
110000-0113-00-000-0	Accounts Receivable-Bethel Health	89,052.00			89,052.00	89,052.00
110700-0113-00-000-0	A/R - Outpatient Therapy Priv-Bethel Health	1,466.00			1,466.00	4,248.00
110701-0113-00-000-0	A/R - Outpatient Therapy Med B-Bethel Health	7,473.00			7,473.00	2,816.00
110702-0113-00-000-0	A/R - Outpatient Therapy Insu-Bethel Health	15,519.00			15,519.00	13,560.00
110703-0113-00-000-0	A/R - Outpatient Med B Co-Ins-Bethel Health	(366.00)			(366.00)	(443.00)
110704-0113-00-000-0	A/R-O/P Therapy Private Coins-Bethel Health	1,208.00			1,208.00	2,957.00
110705-0113-00-000-0	A/R-O/P Therapy Medicaid Coins-Bethel Health	169.00			169.00	968.00
111000-0113-00-000-0	A/R Private-Bethel Health	120,414.00			120,414.00	6,358.00
111200-0113-00-000-0	A/R Comm Ins-Bethel Health	211,830.00			211,830.00	282,898.00
111300-0113-00-000-0	AR Hospice-Bethel Health	44,397.00			44,397.00	93,857.00
111400-0113-00-000-0	A/R Mgd Medicare-Bethel Health	42,902.00			42,902.00	86,157.00
112000-0113-00-000-0	A/R Medicare Pt A-Bethel Health	699,183.00			699,183.00	570,959.00
112500-0113-00-000-0	A/R Medicare Pt B-Bethel Health	43,046.00			43,046.00	14,431.00
113000-0113-00-000-0	A/R Medicaid-Bethel Health	936,268.00			936,268.00	684,255.00
114000-0113-00-000-0	A/R Patient Ptcipation-Bethel Health	17,484.00			17,484.00	79,021.00
116100-0113-00-000-0	Medicare Co-Ins Bad Debt-Bethel Health	15,569.00			15,569.00	6,797.00
116200-0113-00-000-0	Allowance for Doubtful Accounts-Bethel Health	(708,586.00)			(708,586.00)	(803,538.00)
121400-0113-00-000-0	Prepaid Workers Comp-Bethel Health	40,584.00			40,584.00	40,598.00
122200-0113-00-000-0	Prepaid Gen. Ins-Bethel Health	44,850.00			44,850.00	40,485.00
129000-0113-00-000-0	Prepaid Expense Other-Bethel Health	16,914.00			16,914.00	65,706.00
129100-0113-00-000-0	Prepaid Real Estate Taxes-Bethel Health	4,604.00			4,604.00	4,559.00
129110-0113-00-000-0	Prepaid Personal Property Taxes-Bethel Health	21,823.00			21,823.00	22,442.00
129200-0113-00-000-0	Prepaid Corp Taxes-Bethel Health- - -	0.00			0.00	(742.00)
129300-0113-00-000-0	Prepaid Mgmt Assets-Bethel Health	16,565.00			16,565.00	2,121.00
129900-0113-00-000-0	CT PET Deferred Tax-Bethel Health	171,832.00			171,832.00	182,880.00
130000-0113-00-000-0	Inventory-Bethel Health	59,787.00			59,787.00	44,442.00
141600-0113-00-000-0	Due from Related-Bethel Health	1,876.00			1,876.00	532.00
145000-0113-00-000-0	Security Deposits-Bethel Health	25,894.00			25,894.00	20,094.00
153600-0113-00-000-0	Construction in Progress-Bethel Health	36,064.00			36,064.00	14,276.00
156000-0113-00-000-0	Moveable Equip-Bethel Health	1,839,249.00			1,833,112.00	1,750,195.00
			RJE - 3	(6,137.00)	(6,137.00)	
156100-0113-00-000-0	Moveable Equip Mgmt-Bethel Health	40,389.00			40,389.00	40,389.00
156300-0113-00-000-0	Automobiles-Bethel Health	121,063.00			121,063.00	121,063.00
156400-0113-00-000-0	Equipment - Moveable Alu-Bethel Health	48,147.00			48,147.00	48,147.00
166000-0113-00-000-0	Accum Dep - Moveable Equip-Bethel Health	(1,549,235.00)			(1,436.00)	(1,550,671.00)
			RJE - 3	(1,436.00)	(1,436.00)	(1,516,045.00)
166100-0113-00-000-0	Accum Dep - Moveable Equip Mgmt-Bethel Health	(56,323.00)			(56,323.00)	(28,397.00)
166300-0113-00-000-0	Accum Dep - Automobile-Bethel Health	(100,816.00)			(100,816.00)	(89,246.00)
210000-0113-00-000-0	Accounts Payable-Bethel Health	(1,997,101.00)			(1,997,101.00)	(1,748,554.00)
210100-0113-00-000-0	Due To Amal SS-Bethel Health- - -	0.00			0.00	(58,156.00)
211001-0113-00-000-0	Notes Payable ST1-Bethel Health	(780,514.00)			(780,514.00)	(780,514.00)
211002-0113-00-000-0	Notes Payable ST2-Bethel Health	(606,729.00)			(606,729.00)	(606,729.00)
211101-0113-00-000-0	Notes Payable LT1-Bethel Health	(344,000.00)			(344,000.00)	(389,000.00)
211105-0113-00-000-0	Notes Payable LT5-Bethel Health	(23,176.00)			(23,176.00)	(34,818.00)
211106-0113-00-000-0	Notes/Loans Payable L/T - Bethel Health	(103,311.00)			(103,311.00)	0.00
211400-0113-00-000-0	Equipment Obligation ST-Bethel Health	(391.00)			(391.00)	0.00
211411-0113-00-000-0	Equipment Obligation LT 1-Bethel Health	(1,599.00)			(1,599.00)	(2,376.00)
220000-0113-00-000-0	Loans and Exchange-Bethel Health	1,743.00			1,743.00	0.00
220200-0113-00-000-0	ADP Unclaimed checks-Bethel Health	254.00			254.00	(11,116.00)
221400-0113-00-000-0	Due to Realty-Bethel Health	(11,942,776.00)			(11,942,776.00)	(12,294,422.00)
221700-0113-00-000-0	Due to Medicaid-Bethel Health	(154,247.00)			(154,247.00)	(187,337.00)
221750-0113-00-000-0	Deferred Revenue Alu-Bethel Health	(134,177.00)			(134,177.00)	(134,177.00)
221760-0113-00-000-0	Deferred Revenue Rcf-Bethel Health	(243,450.00)			(243,450.00)	0.00
226200-0113-00-000-0	Patients Fund-Bethel Health	(2,658.00)			(2,658.00)	(2,357.00)
227000-0113-00-000-0	Sec Deposit Private Patient-Bethel Health	(203,830.00)			(203,830.00)	(183,433.00)
229400-0113-00-000-0	Loans Payable Officer-Bethel Health	(138,500.00)			(138,500.00)	(138,500.00)
250000-0113-00-000-0	Accrued Expenses-Bethel Health	(207,373.00)			(207,373.00)	(246,786.00)
250020-0113-00-000-0	Accrued Pension-Bethel Health	(17,782.00)			(17,782.00)	(13,364.00)
250030-0113-00-000-0	Accrued Worker's Comp-Bethel Health	(142,226.00)			(142,226.00)	(91,914.00)
250100-0113-00-000-0	Accrued Payroll-Bethel Health	(235,286.00)			(235,286.00)	(222,471.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
251000-0113-00-000-0	Accrued Purchases-Bethel Health- -	0.00			0.00	(13,449.00)
252000-0113-00-000-0	Accrued Vacation-Bethel Health	(626,951.00)			(626,951.00)	(485,935.00)
254000-0113-00-000-0	Accr Interest Cert-Bethel Health	(1,648,072.00)			(1,648,072.00)	(1,550,965.00)
254900-0113-00-000-0	CT PET Tax Accrued Expense-Bethel Health	(54,978.00)			(54,978.00)	(48,792.00)
271500-0113-00-000-0	Due to Related-Bethel Health	(15,379.00)			(15,379.00)	(41,932.00)
280000-0113-00-000-0	Capital-Bethel Health	15,587,435.00			15,587,435.00	15,587,433.00
286000-0113-00-000-0	Ptner Drawings-Bethel Health	150,024.00			150,024.00	9,976.00
295000-0113-00-000-0	Retained Earnings-Bethel Health	508,390.00			508,390.00	1,096,787.00
303005-0113-00-000-0	Hospice Contra Other	122.00			122.00	0.00
303100-0113-00-000-0	Hospice Revenue-Bethel Health	(987,137.00)			(987,137.00)	(987,328.00)
303700-0113-00-000-0	Hospice C/A-Bethel Health	411,346.00			411,346.00	444,391.00
304100-0113-00-000-0	Hospice Pharmacy-Bethel Health	(1,848.00)			(1,848.00)	(958.00)
304105-0113-00-000-0	Hospice Pharmacy Contra-Bethel Health	1,848.00			1,848.00	958.00
304300-0113-00-000-0	Hospice PT-Bethel	(400.00)			(400.00)	(1,825.00)
304305-0113-00-000-0	Hospice PT Contra-Bethel	86.00			86.00	438.00
304400-0113-00-000-0	Hospice ST	(1,178.00)			(1,178.00)	(1,864.00)
304405-0113-00-000-0	Hospice ST Contra	(5.00)			(5.00)	(13.00)
304800-0113-00-000-0	Hospice OT-Bethel	(597.00)			(597.00)	(2,040.00)
304805-0113-00-000-0	Hospice OT Contra-Bethel Health	115.00			115.00	510.00
304900-0113-00-000-0	Hospice Specialty Beds-Bethel	(122.00)			(122.00)	0.00
311000-0113-00-000-0	Medicaid Room & Board-Bethel Health	(13,107,628.00)			(13,107,628.00)	(13,401,487.00)
311005-0113-00-000-0	Medicaid Room & Board Contra-Bethel Health	5,782,170.00			5,782,170.00	6,132,525.00
311030-0113-00-000-0	Medicaid ResCare Room & Board-Bethel	(541,964.00)			(541,964.00)	(588,856.00)
311035-0113-00-000-0	Medicaid ResCare R&B Contra-Bethel	46,572.00			46,572.00	57,910.00
313005-0113-00-000-0	Medicaid Contra Other-Bethel Health	51.00			51.00	(1,106.00)
313101-0113-00-000-0	Medicaid Rate Adjustment-Bethel Health- -	0.00			0.00	(50.00)
314100-0113-00-000-0	Medicaid Pharmacy-Bethel Health	(20,794.00)			(20,794.00)	(24,908.00)
314105-0113-00-000-0	Medicaid Pharmacy Contra-Bethel Health	20,866.00			20,866.00	24,908.00
314300-0113-00-000-0	Medicaid PT-Bethel Health	(6,335.00)			(6,335.00)	(13,826.00)
314305-0113-00-000-0	Medicaid PT Contra-Bethel Health	6,335.00			6,335.00	13,826.00
314400-0113-00-000-0	Medicaid ST-Bethel Health	(349.00)			(349.00)	(3,225.00)
314405-0113-00-000-0	Medicaid ST Contra-Bethel Health	349.00			349.00	3,225.00
314500-0113-00-000-0	Medicaid IV Therapy-Bethel Health	(71.00)			(71.00)	(13.00)
314600-0113-00-000-0	Medicaid Lab-Bethel Health	(51.00)			(51.00)	(97.00)
314800-0113-00-000-0	Medicaid OT-Bethel Health	(5,763.00)			(5,763.00)	(9,856.00)
314805-0113-00-000-0	Medicaid OT Contra-Bethel Health	5,763.00			5,763.00	9,856.00
318000-0113-00-000-0	Medicaid C/A Prior Period-Bethel Health- -	0.00			0.00	3,952.00
321000-0113-00-000-0	Medicare Pt A Room & Board-Bethel Health	(6,210,450.00)			(6,210,450.00)	(8,293,494.00)
321005-0113-00-000-0	Medicare Pt A R and B Contra-Bethel Health	5,142,768.00			5,142,768.00	(954,950.00)
321006-0113-00-000-0	Medicare A PT Contra-Bethel Health	(1,105,944.00)			(1,105,944.00)	0.00
321007-0113-00-000-0	Medicare A OT Contra-Bethel Health	(1,022,200.00)			(1,022,200.00)	0.00
321008-0113-00-000-0	Medicare A ST Contra-Bethel Health	(402,303.00)			(402,303.00)	0.00
321009-0113-00-000-0	Medicare A NTA Contra-Bethel Health	(1,505,741.00)			(1,505,741.00)	0.00
321010-0113-00-000-0	Medicare A Nsng Comp Contra-Bethel Health	(2,251,213.00)			(2,251,213.00)	0.00
323005-0113-00-000-0	Medicare Pt A Contra Other-Bethel Health	109,426.00			109,426.00	186,217.00
324000-0113-00-000-0	Medicare Pt A Ambulance-Bethel Health- -	0.00			0.00	(298.00)
324100-0113-00-000-0	Medicare Pt A Pharmacy-Bethel Health	(374,861.00)			(374,861.00)	(438,886.00)
324105-0113-00-000-0	Medicare Pt A Pharmacy Contra-Bethel Health	407,494.00			407,494.00	438,886.00
324200-0113-00-000-0	MCR Pt A Chargeable Med Supp-Bethel Health	(734.00)			(734.00)	(175.00)
324205-0113-00-000-0	MCR Pt A Charge Med Supp Contra-Bethel Healt	734.00			734.00	175.00
324300-0113-00-000-0	Medicare Pt A PT-Bethel Health	(645,386.00)			(645,386.00)	(1,409,938.00)
324305-0113-00-000-0	Medicare Pt A PT Contra-Bethel Health	645,386.00			645,386.00	1,409,938.00
324400-0113-00-000-0	Medicare Pt A ST-Bethel Health	(133,217.00)			(133,217.00)	(173,965.00)
324405-0113-00-000-0	Medicare Pt A ST Contra-Bethel Health	133,217.00			133,217.00	173,965.00
324500-0113-00-000-0	Medicare Pt A IV Therapy-Bethel Health	(32,633.00)			(32,633.00)	(32,559.00)
324600-0113-00-000-0	Medicare Pt A Lab-Bethel Health	(77,146.00)			(77,146.00)	(88,021.00)
324800-0113-00-000-0	Medicare Pt A OT-Bethel Health	(700,878.00)			(700,878.00)	(1,937,678.00)
324805-0113-00-000-0	Medicare Pt A OT Contra-Bethel Health	700,878.00			700,878.00	1,937,678.00
324900-0113-00-000-0	Medicare Pt A Specialty Beds-Bethel Health	(1,212.00)			(1,212.00)	(9,622.00)
325000-0113-00-000-0	Medicare Pt A X-Ray-Bethel Health	(31,067.00)			(31,067.00)	(53,598.00)
328000-0113-00-000-0	Medicare Pt A Sequestration-Bethel Health	85,032.00			85,032.00	166,096.00
329000-0113-00-000-0	Medicare Pt A Settlement-Bethel Health	(3,394.00)			(3,394.00)	(3,782.00)
334300-0113-00-000-0	Medicare Pt B PT-Bethel Health	(333,503.00)			(333,503.00)	(181,773.00)
334305-0113-00-000-0	Medicare Pt B PT Contra-Bethel Health	69,878.00			69,878.00	36,950.00
334400-0113-00-000-0	Medicare Pt B ST-Bethel Health	(71,403.00)			(71,403.00)	(25,816.00)
334405-0113-00-000-0	Medicare Pt B ST Contra-Bethel Health	576.00			576.00	152.00
334800-0113-00-000-0	Medicare Pt B OT-Bethel Health	(375,904.00)			(375,904.00)	(210,944.00)
334805-0113-00-000-0	Medicare Pt B OT Contra-Bethel Health	82,585.00			82,585.00	43,782.00
335700-0113-00-000-0	Medicare Pt B Flu/Pneumonia-Bethel Health	(1,227.00)			(1,227.00)	(3,372.00)
337300-0113-00-000-0	Mgd Medicare Pt B PT-Bethel Health	(8,947.00)			(8,947.00)	(5,413.00)
337305-0113-00-000-0	Mgd Medicare Pt B PT Contra-Bethel Health	7,183.00			7,183.00	1,838.00
337400-0113-00-000-0	Mgd Medicare Pt B ST-Bethel Health	(1,247.00)			(1,247.00)	0.00
337405-0113-00-000-0	Mgd Medicare Pt B ST Contra-Bethel Health	185.00			185.00	0.00
337800-0113-00-000-0	Mgd Medicare Pt B OT-Bethel Health	(6,350.00)			(6,350.00)	(5,633.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
337805-0113-00-000-0	Mgd Medicare Pt B OT Contra-Bethel Health	3,683.00			3,683.00	1,035.00
338000-0113-00-000-0	Medicare Pt B Prior Period-Bethel Health	5,932.00			5,932.00	6,344.00
341000-0113-00-000-0	Private Room & Board-Bethel Health	(1,688,584.00)			(1,688,584.00)	(2,211,986.00)
341005-0113-00-000-0	Private Room & Board Contra-Bethel Health	(4,095.00)			(4,095.00)	167,914.00
341020-0113-00-000-0	PVT R&B ALU-Bethel	(1,604,190.00)			(1,604,190.00)	(1,734,176.00)
341021-0113-00-000-0	PVT Adtl Ancillary ALU-Bethel	(112,517.00)			(112,517.00)	(142,814.00)
341030-0113-00-000-0	Private Room & Board-Res Care-Bethel	(135,740.00)			(135,740.00)	(128,705.00)
344100-0113-00-000-0	Private Pharmacy-Bethel Health	(120.00)			(120.00)	(866.00)
344105-0113-00-000-0	Private Pharmacy Contra-Bethel Health	(160.00)			(160.00)	911.00
344300-0113-00-000-0	Private PT-Bethel Health	(3,029.00)			(3,029.00)	(8,026.00)
344305-0113-00-000-0	Private PT Contra-Bethel Health	8.00			8.00	1,314.00
344400-0113-00-000-0	Private ST-Bethel Health	(714.00)			(714.00)	(186.00)
344405-0113-00-000-0	Private ST Contra-Bethel Health	294.00			294.00	86.00
344600-0113-00-000-0	Private Lab-Bethel Health- - -	0.00			0.00	(45.00)
344800-0113-00-000-0	Private OT-Bethel Health	(2,164.00)			(2,164.00)	(7,660.00)
344805-0113-00-000-0	Private OT Contra-Bethel Health	239.00			239.00	568.00
351000-0113-00-000-0	Comm Ins Room & Board-Bethel Health	(742,410.00)			(742,410.00)	(1,055,956.00)
351005-0113-00-000-0	Comm Ins Room & Board Contra-Bethel Health	184,646.00			184,646.00	281,568.00
353005-0113-00-000-0	Comm Ins Contra Other-Bethel Health	14,109.00			14,109.00	39,885.00
354100-0113-00-000-0	Comm Ins Pharmacy-Bethel Health	(47,523.00)			(47,523.00)	(60,245.00)
354105-0113-00-000-0	Comm Ins Pharmacy Contra-Bethel Health	49,468.00			49,468.00	55,761.00
354300-0113-00-000-0	Comm Ins PT-Bethel Health	(93,714.00)			(93,714.00)	(166,794.00)
354305-0113-00-000-0	Comm Ins PT Contra-Bethel Health	91,489.00			91,489.00	166,591.00
354400-0113-00-000-0	Comm Ins ST-Bethel Health	(10,520.00)			(10,520.00)	(22,506.00)
354405-0113-00-000-0	Comm Ins ST Contra-Bethel Health	10,021.00			10,021.00	22,377.00
354500-0113-00-000-0	Comm Ins IV Therapy-Bethel Health	(2,268.00)			(2,268.00)	(6,111.00)
354600-0113-00-000-0	Comm Ins Lab-Bethel Health	(9,720.00)			(9,720.00)	(15,845.00)
354800-0113-00-000-0	Comm Ins OT-Bethel Health	(100,473.00)			(100,473.00)	(194,781.00)
354805-0113-00-000-0	Comm Ins OT Contra-Bethel Health	97,885.00			97,885.00	193,869.00
354900-0113-00-000-0	Comm Ins Specialty Beds-Bethel Health	(1,021.00)			(1,021.00)	(4,532.00)
355000-0113-00-000-0	Comm Ins X-Ray-Bethel Health	(3,563.00)			(3,563.00)	(8,919.00)
371000-0113-00-000-0	Mgd Medicare Room and Board-Bethel Health	(2,514,245.00)			(2,514,245.00)	(2,022,605.00)
371005-0113-00-000-0	Mgd Medicare R&B Contra-Bethel Health	940,062.00			940,062.00	435,717.00
371006-0113-00-000-0	Mgd Medicare PT Contra-Bethel Health	(82,557.00)			(82,557.00)	0.00
371007-0113-00-000-0	Mgd Medicare OT Contra-Bethel Health	(75,991.00)			(75,991.00)	0.00
371008-0113-00-000-0	Mgd Medicare ST Contra-Bethel Health	(27,677.00)			(27,677.00)	0.00
371009-0113-00-000-0	Mgd Medicare NTA Contra-Bethel Health	(109,861.00)			(109,861.00)	0.00
371010-0113-00-000-0	Mgd Medicare Nsng Comp Contra-Bethel Health	(170,281.00)			(170,281.00)	0.00
373005-0113-00-000-0	Mgd Medicare Contra Other-Bethel Health	50,726.00			50,726.00	42,384.00
374100-0113-00-000-0	Mgd Medicare Pharmacy-Bethel Health	(150,426.00)			(150,426.00)	(94,242.00)
374105-0113-00-000-0	Mgd Medicare Pharmacy Contra-Bethel Health	162,454.00			162,454.00	94,241.00
374300-0113-00-000-0	Mgd Medicare PT-Bethel Health	(277,309.00)			(277,309.00)	(222,911.00)
374305-0113-00-000-0	Mgd Medicare PT Contra-Bethel Health	277,309.00			277,309.00	222,911.00
374400-0113-00-000-0	Mgd Medicare ST-Bethel Health	(68,269.00)			(68,269.00)	(31,315.00)
374405-0113-00-000-0	Mgd Medicare ST Contra-Bethel Health	68,269.00			68,269.00	31,315.00
374500-0113-00-000-0	Mgd Medicare IV Therapy-Bethel Health	(14,872.00)			(14,872.00)	(6,791.00)
374600-0113-00-000-0	Mgd Medicare Lab-Bethel Health	(33,923.00)			(33,923.00)	(20,868.00)
374800-0113-00-000-0	Mgd Medicare OT-Bethel Health	(296,264.00)			(296,264.00)	(280,678.00)
374805-0113-00-000-0	Mgd Medicare OT Contra-Bethel Health	296,264.00			296,264.00	280,678.00
374900-0113-00-000-0	Mgd Medicare Specialty Beds-Bethel Health	(446.00)			(446.00)	(2,256.00)
375000-0113-00-000-0	Mgd Medicare X-Ray-Bethel Health	(16,356.00)			(16,356.00)	(12,469.00)
375700-0113-00-000-0	Mgd Medicare Flu/Pneumonia-Bethel Health	(773.00)			(773.00)	(913.00)
378000-0113-00-000-0	Mgd Medicare Prior Period-Bethel Health	12,117.00			12,117.00	8,282.00
378100-0113-00-000-0	Medicare Mgd Care Pt B PT-Bethel Health	(270,091.00)			(270,091.00)	(53,374.00)
378105-0113-00-000-0	Medicare Mgd Pt B PT Contra-Bethel Health	98,315.00			98,315.00	19,493.00
378120-0113-00-000-0	Medicare Mgd Care Pt B ST-Bethel Health	(59,527.00)			(59,527.00)	(5,419.00)
378125-0113-00-000-0	Medicare Mgd Pt B STContra-Bethel Health	12,559.00			12,559.00	949.00
378130-0113-00-000-0	Medicare Mgd Care Pt B OT-Bethel Health	(248,662.00)			(248,662.00)	(42,433.00)
378135-0113-00-000-0	Medicare Mgd Pt B OT Contra-Bethel Health	112,054.00			112,054.00	17,705.00
384105-0113-00-000-0	Mgd Medicaid Pharmacy Contra-Bethel Health- - -	0.00			0.00	1,217.00
391100-0113-00-000-0	Interest Income-Bethel Health	(3,966.00)			(3,966.00)	(1,217.00)
391500-0113-00-000-0	Misc. Other Income-Bethel Health	(1,687,559.00)			(1,687,559.00)	(54,828.00)
391510-0113-00-000-0	Misc Meals Income -Bethel	(1,037.00)			(1,037.00)	(2,046.00)
391900-0113-00-000-0	Long- Term CT PET Tax Income-Bethel Health- - -	0.00			0.00	(182,880.00)
399130-0113-00-000-0	O/P PT - Part B-Bethel	(36,965.00)			(36,965.00)	(37,145.00)
399135-0113-00-000-0	O/P Part B Contra-Bethel	5,034.00			5,034.00	5,930.00
399140-0113-00-000-0	O/P PT - Private-Bethel	(5,567.00)			(5,567.00)	(7,858.00)
399145-0113-00-000-0	O/P PVT Contra Bethel	(2,567.00)			(2,567.00)	1,194.00
399150-0113-00-000-0	O/P PT - Comm Ins Bethel	(68,240.00)			(68,240.00)	(90,155.00)
399155-0113-00-000-0	O/P Comm Ins Contra - Bethel	4,974.00			4,974.00	12,634.00
399230-0113-00-000-0	O/P OT - Part B-Bethel	(4,925.00)			(4,925.00)	(9,784.00)
399250-0113-00-000-0	O/P OT - Comm Ins-Bethel	(4,749.00)			(4,749.00)	(4,597.00)
400000-0113-01-072-0	Salary-Bethel Health-Operator-Operator-	943.00			943.00	0.00
400000-0113-01-073-0	Salary-Bethel Health-Operator-Owner-	231.00			231.00	600.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
400000-0113-03-007-0	Salary-Bethel Health-Administration-Administrati-	184,264.00		(27,579.00)	156,685.00	243,305.00
400000-0113-03-009-0	Salary-Bethel Health-Administration-Administrato-	211,576.00	RJE - 4	(27,579.00)	211,576.00	175,204.00
400000-0113-03-017-0	Salary-Bethel Health-Administration-Asst Adminis-	42,054.00		(42,054.00)	0.00	2,919.00
			RJE - 4	(42,054.00)		
400000-0113-03-114-0	Salary-Bethel Health-Administration-Program Coord	59,643.00			59,643.00	61,736.00
400000-0113-04-007-0	Salary-Bethel Health-Fiscal Operations-Administr-	153,044.00			153,044.00	174,563.00
400000-0113-05-065-0	Salary-Bethel Health-Medical Records-Medical Rec-	5,704.00			5,704.00	36,676.00
400000-0113-06-007-0	Salary-Bethel Health-Social service-Administrati-	75,934.00			75,934.00	78,636.00
400000-0113-06-038-0	Salary-Bethel Health-Social service-Dir-	72,816.00			72,816.00	69,641.00
400000-0113-06-096-0	Salary-Bethel Health-Social service-Social Worke-	121,894.00			121,894.00	117,700.00
400000-0113-07-086-0	Salary-Bethel Health-Rec Therapy-Rec Therapist-	200,135.00			200,135.00	193,396.00
400000-0113-08-058-0	Salary-Bethel Health-Maintenance-Maintenance Wor-	128,134.00			128,134.00	119,606.00
400000-0113-08-101-0	Salary-Bethel Health-Maintenance-Supervisor-	79,552.00			79,552.00	58,542.00
400000-0113-09-048-0	Salary-Bethel Health-Housekeeping-Housekeeper-	601,741.00			601,741.00	502,316.00
400000-0113-09-101-0	Salary-Bethel Health-Housekeeping-Supervisor-	61,809.00			61,809.00	82,026.00
400000-0113-10-051-0	Salary-Bethel Health-Laundry-Laundry Aide-	111,015.00			111,015.00	94,099.00
400000-0113-11-011-0	Salary-Bethel Health-Admissions-Admissions Coord-	91,665.00			91,665.00	119,046.00
400000-0113-11-038-0	Salary-Bethel Health-Admissions-Dir-	222,757.00			222,757.00	302,187.00
400000-0113-13-013-0	Salary-Bethel Health-Dietary-Aide-	288,595.00			288,595.00	256,766.00
400000-0113-13-031-0	Salary-Bethel Health-Dietary-Cook-	131,646.00			131,646.00	155,658.00
400000-0113-13-035-0	Salary-Bethel Health-Dietary-Dietician-	63,902.00			63,902.00	72,148.00
400000-0113-13-101-0	Salary-Bethel Health-Dietary-Supervisor-	85,811.00			85,811.00	427.00
400000-0113-14-012-0	Salary-Bethel Health-Nursing Admin-ADNS-	170,837.00			170,837.00	103,197.00
400000-0113-14-044-0	Salary-Bethel Health-Nursing Admin-DNS-	156,613.00			156,613.00	129,577.00
400000-0113-14-052-0	Salary-Bethel Health-Nursing Admin-LPN-	75,528.00			75,528.00	0.00
400000-0113-15-021-0	Salary-Bethel Health-Nursing-CNA-	2,401,420.00			2,401,420.00	2,349,215.00
400000-0113-15-052-0	Salary-Bethel Health-Nursing-LPN-	1,423,460.00			1,423,460.00	1,544,233.00
400000-0113-15-092-0	Salary-Bethel Health-Nursing-RN-	1,381,166.00			1,381,166.00	1,555,145.00
400000-0113-21-040-0	Salary-Bethel Health-Human Resources-Dir of Huma-	76,782.00			76,782.00	55,420.00
400000-0113-24-139-0	Salary-Bethel Health-Respiratory- -	31,544.00			31,544.00	41,724.00
400000-0113-24-157-0	Salary-Bethel Health-Respiratory- -	1,069.00			1,069.00	121.00
400000-0113-36-007-0	Supervisor ssisted Living Bethel	157,486.00			157,486.00	141,015.00
400000-0113-36-013-0	Salary-Dietary Aide-ALU-Bethel	434,182.00			434,182.00	374,477.00
400000-0113-36-021-0	Salary-CNA-ALU-Bethel	330,182.00			330,182.00	291,652.00
400000-0113-36-031-0	Salary-Bethel Health- -Cook-	144,589.00			144,589.00	137,994.00
400000-0113-36-038-0	Salary-Bethel Health-Director-ALU	53,494.00			53,494.00	76,707.00
400000-0113-36-048-0	Salary-Hskpg-ALU-Bethel	23,197.00			23,197.00	78.00
400000-0113-36-051-0	Salary-Laundry-ALU-Bethel	23,742.00			23,742.00	30,062.00
400000-0113-36-052-0	Salary-LPN-ALU-Bethel	141,251.00			141,251.00	94,028.00
400000-0113-36-086-0	Salary-Recreation-ALU-Bethel	96,859.00			96,859.00	150,971.00
400000-0113-36-092-0	Salary-RN-ALU-Bethel	0.00			0.00	5,184.00
400000-0113-36-096-0	Salary-Social Worker-ALU-Bethel	34,938.00			34,938.00	6,271.00
400000-0113-36-101-0	Director of Dietary - Bethel	(4,911.00)		69,633.00	64,722.00	89,197.00
			RJE - 4	69,633.00		
400000-0113-37-080-0	Salary-Phys Therapist-O/P-Bethel	78,494.00			78,494.00	81,029.00
400000-0113-37-082-0	Salary-Phys Tpy-O/P-Bethel	41,319.00			41,319.00	46,722.00
400050-0113-01-073-0	Salary - PTO-Bethel Health-Operator-Owner-	288.00			288.00	0.00
400050-0113-03-007-0	Salary - PTO-Bethel Health-Administrat-Adminis-	882.00			882.00	0.00
400050-0113-03-017-0	Salary - PTO-Bethel Health-Administrat-Asst Admi-	4,668.00			4,668.00	0.00
400050-0113-03-114-0	Salary - PTO-Bethel Health-Administrat-Pharmacy -	805.00			805.00	0.00
400050-0113-04-007-0	Salary - PTO-Bethel Health-Fiscal Oper-Adminis-	11,084.00			11,084.00	0.00
400050-0113-05-065-0	Salary - PTO-Bethel Health-Medical Rec-Medical R-	197.00			197.00	0.00
400050-0113-06-007-0	Salary - PTO-Bethel Health-Social serv-Adminis-	1,600.00			1,600.00	0.00
400050-0113-06-038-0	Salary - PTO-Bethel Health-Social service-Dir-	(10.00)			(10.00)	0.00
400050-0113-06-096-0	Salary - PTO-Bethel Health-Social serv-Social Wo-	6,255.00			6,255.00	0.00
400050-0113-07-086-0	Salary - PTO-Bethel Health-Rec Therapy-Rec Thera-	2,744.00			2,744.00	0.00
400050-0113-08-058-0	Salary - PTO-Bethel Health-Maintenance-Maintenan-	5,606.00			5,606.00	0.00
400050-0113-08-101-0	Salary - PTO-Bethel Health-Maintenance-Superviso-	9,344.00			9,344.00	0.00
400050-0113-09-048-0	Salary - PTO-Bethel Health-Housekeepin-Housekeep-	3,837.00			3,837.00	0.00
400050-0113-09-101-0	Salary - PTO-Bethel Health-Housekeepin-Superviso-	2,079.00			2,079.00	0.00
400050-0113-10-051-0	Salary - PTO-Bethel Health-Laundry-Laundry Aide-	1,320.00			1,320.00	0.00
400050-0113-11-011-0	Salary - PTO-Bethel Health-Admissions-Admissions-	(2,710.00)			(2,710.00)	0.00
400050-0113-11-038-0	Salary - PTO-Bethel Health-Admissions-Dir-	3,762.00			3,762.00	0.00
400050-0113-13-013-0	Salary - PTO-Bethel Health-Dietary-Aide-	488.00			488.00	0.00
400050-0113-13-031-0	Salary - PTO-Bethel Health-Dietary-Cook-	2,020.00			2,020.00	0.00
400050-0113-13-035-0	Salary - PTO-Bethel Health-Dietary-Dietician-	1,512.00			1,512.00	0.00
400050-0113-13-101-0	Salary - PTO-Bethel Health-Dietary-Supervisor-	2,550.00			2,550.00	0.00
400050-0113-14-012-0	Salary - PTO-Bethel Health-Nursing Admin-ADNS-	1,711.00			1,711.00	0.00
400050-0113-14-044-0	Salary - PTO-Bethel Health-Nursing Admin-DNS-	(644.00)			(644.00)	0.00
400050-0113-14-052-0	Salary - PTO-Bethel Health-Nursing Admin-LPN-	8,867.00			8,867.00	0.00
400050-0113-15-021-0	Salary - PTO-Bethel Health-Nursing-CNA-	40,582.00			40,582.00	0.00
400050-0113-15-052-0	Salary - PTO-Bethel Health-Nursing-LPN-	25,451.00			25,451.00	0.00
400050-0113-15-092-0	Salary - PTO-Bethel Health-Nursing-RN-	9,686.00			9,686.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
400050-0113-21-040-0	Salary - PTO-Bethel Health-Human Resou-Dir of Hu-	3,907.00			3,907.00	0.00
400050-0113-24-139-0	Salary - PTO-Bethel Health-Respiratory -	1,146.00			1,146.00	0.00
400050-0113-36-007-0	Salary - PTO-Bethel Health- -Administrative Asst-	1,124.00			1,124.00	0.00
400050-0113-36-013-0	Salary - PTO-Bethel Health- -Aide-	5,825.00			5,825.00	0.00
400050-0113-36-021-0	Salary - PTO-Bethel Health- -CNA-	10,934.00			10,934.00	0.00
400050-0113-36-031-0	Salary - PTO-Bethel Health- -Cook-	430.00			430.00	0.00
400050-0113-36-048-0	Salary - PTO-Bethel Health- -Housekeeper-	1,394.00			1,394.00	0.00
400050-0113-36-051-0	Salary - PTO-Bethel Health- -Laundry Aide-	(19.00)			(19.00)	0.00
400050-0113-36-052-0	Salary - PTO-Bethel Health- -LPN-	(320.00)			(320.00)	0.00
400050-0113-36-086-0	Salary - PTO-Bethel Health- -Rec Therapist-	(1,750.00)			(1,750.00)	0.00
400050-0113-36-101-0	Salary - PTO-Bethel Health- -Supervisor-	2,345.00			2,345.00	0.00
400050-0113-37-080-0	Salary - PTO-Bethel Health- -Phys Therapist-	(5,740.00)			(5,740.00)	0.00
400050-0113-37-082-0	Salary - PTO-Bethel Health- -Phys Tpy Aide-	250.00			250.00	0.00
401000-0113-29-000-0	FICA-Bethel Health-Emp Benefits- -	759,125.00			759,125.00	757,553.00
401100-0113-29-000-0	FUI-Bethel Health-Emp Benefits- -	10,566.00			10,566.00	12,031.00
401200-0113-29-000-0	SUI-Bethel Health-Emp Benefits- -	135,814.00			135,814.00	134,231.00
401300-0113-29-000-0	Health Ins-Bethel Health-Emp Benefits- -	1,203,529.00			1,203,529.00	1,226,365.00
401400-0113-29-000-0	Workers Compensation-Bethel Health-Emp Benefit- -	537,358.00			537,358.00	570,960.00
401450-0113-29-000-0	Workers Comp Retro Exp-Bethel Health-Emp Benef- -	0.00			0.00	1,016.00
401700-0113-29-000-0	Pension-Bethel Health-Emp Benefits- -	17,782.00			17,782.00	26,729.00
402000-0113-03-000-0	Holiday Expense-Bethel Health-Administration- -	1,031.00			1,031.00	3,641.00
410000-0113-02-000-0	Supplies-Bethel Health-Admin Staff- -	0.00			0.00	145.00
410000-0113-03-000-0	Supplies-Bethel Health-Administration- -	24.00			24.00	2,342.00
410000-0113-04-000-0	Supplies-Bethel Health-Fiscal Operations- -	35,175.00			35,175.00	32,915.00
410000-0113-07-000-0	Supplies-Bethel Health-Rec Therapy- -	3,791.00			3,791.00	14,980.00
410000-0113-08-000-0	Supplies-Bethel Health-Maintenance- -	56,686.00			56,686.00	39,075.00
410000-0113-09-000-0	Supplies-Bethel Health-Housekeeping- -	57,033.00			57,033.00	69,021.00
410000-0113-10-000-0	Supplies-Bethel Health-Laundry- -	13,477.00			13,477.00	15,224.00
410000-0113-13-000-0	Supplies-Bethel Health-Dietary- -	64,052.00			64,052.00	86,605.00
410000-0113-14-000-0	Supplies-Bethel Health-Nursing Admin- -	0.00			0.00	189.00
410000-0113-15-000-0	Supplies-Bethel Health-Nursing- -	208,771.00			208,771.00	275,530.00
410000-0113-18-000-0	Supplies-Bethel Health-Marketing- -	7,237.00			7,237.00	2,991.00
410004-0113-36-000-0	Supplies - Fisc Ops - ALU-Bethel	66.00			66.00	0.00
410007-0113-36-000-0	Supplies - Recreation - ALU-Bethel	4,741.00			4,741.00	352.00
410008-0113-36-000-0	Supplies - Maint - ALU-Bethel	3,047.00			3,047.00	352.00
410009-0113-36-000-0	Supplies Housekeeping	268.00			268.00	0.00
410013-0113-36-000-0	Supplies Kitchen	9.00			9.00	20.00
410014-0113-36-000-0	Supplies - Nursing - ALU-Bethel	21.00			21.00	0.00
410019-0113-03-000-0	Supplies COVID19 - Bethel Health	616.00			616.00	0.00
410019-0113-07-000-0	Supplies COVID19 - Bethel Health	1,725.00			1,725.00	0.00
410019-0113-08-000-0	Supplies COVID19 - Bethel Health	26.00			26.00	0.00
410019-0113-09-000-0	Supplies COVID19 - Bethel Health	5,273.00			5,273.00	0.00
410019-0113-10-000-0	Supplies COVID19 - Bethel Health	30,975.00			30,975.00	0.00
410019-0113-15-000-0	Supplies COVID19 - Bethel Health	112,870.00			112,870.00	0.00
411010-0113-22-000-0	Flu Vaccine-Bethel Health-Medical Services- -	0.00			0.00	8,688.00
411200-0113-23-000-0	Drugs - Mdcare Pt A-Bethel Health-Rehab Tpy an- -	637,872.00			637,872.00	616,994.00
411300-0113-23-000-0	Drugs - Mdcare Pt B-Bethel Health-Rehab Tpy an- -	0.00			0.00	53,307.00
411700-0113-22-000-0	House Drugs (OTC)-Bethel Health-Medical Servic- -	24,914.00			24,914.00	12,128.00
412000-0113-13-000-0	Food-Bethel Health-Dietary- -	292,084.00			292,084.00	314,155.00
412000-0113-36-000-0	Food-Dietary - ALU-Bethel	245,085.00			245,085.00	247,871.00
412019-0113-13-000-0	Dietary-Bethel Health	2,016.00			2,016.00	0.00
412100-0113-13-000-0	Food Supplements-Bethel Health-Dietary- -	15,008.00			15,008.00	21,421.00
413001-0113-23-000-0	Oxygen Non Billable-Bethel Health-Rehab Tpy an- -	17,041.00			17,041.00	22,386.00
413500-0113-23-000-0	IV Thy Supplies-Bethel Health-Rehab Tpy and An- -	17,068.00			17,068.00	17,493.00
414000-0113-10-000-0	Diapers-Bethel Health-Laundry- -	77,407.00			77,407.00	64,847.00
414100-0113-10-000-0	Linen-Bethel Health-Laundry- -	6,641.00			6,641.00	14,585.00
420000-0113-15-000-0	Minor Equip-Bethel Health-Nursing- -	494.00			494.00	1,018.00
430000-0113-07-000-0	Fees-Bethel Health-Rec Therapy- -	0.00			0.00	77.00
430000-0113-08-000-0	Fees-Bethel Health-Maintenance- -	17.00			17.00	0.00
430000-0113-27-000-0	Fees-Bethel Health-Laboratory- -	0.00			0.00	34.00
431000-0113-03-000-0	Consulting Fees-Bethel Health-Administration- -	25,056.00			25,056.00	37,231.00
431000-0113-04-000-0	Consulting Fees-Bethel Health-Fiscal Operation- -	24,180.00			24,180.00	(19,433.00)
			RJE - 1	33,394.00	33,394.00	
431000-0113-05-000-0	Consulting Fees-Bethel Health-Medical Records- -	0.00			0.00	500.00
431000-0113-06-000-0	Consulting Fees-Bethel Health-Social service- -	0.00			0.00	814.00
431000-0113-07-000-0	Consulting Fees-Bethel Health-Rec Therapy- -	0.00			0.00	30.00
431000-0113-13-000-0	Consulting Fees-Bethel Health-Dietary- -	0.00			0.00	500.00
431000-0113-15-000-0	Consulting Fees-Bethel Health-Nursing- -	29,419.00			29,419.00	11,101.00
431000-0113-23-000-0	Consulting Fees-Bethel Health-Rehab Tpy and An- -	23,682.00			23,682.00	21,524.00
431000-0113-24-000-0	Consulting Fees-Bethel Health-Respiratory- -	1,099.00			1,099.00	350.00
431010-0113-23-000-0	Pharmacy fees-Bethel Health-Rehab Tpy and Ancl- -	20,950.00			20,950.00	22,852.00
432000-0113-03-000-0	Accounting Fees-Bethel Health-Administration- -	44,000.00			44,000.00	56,387.00
433000-0113-03-000-0	Legal Fees-Bethel Health-Administration- -	9,054.00			9,054.00	12,687.00
433100-0113-03-000-0	Legal Fees - Labor-Bethel Health-Administratio- -	3,500.00			3,500.00	1,215.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
433200-0113-03-000-0	Legal Fees - Collections-Bethel Heal-Administr- -	7,525.00			7,525.00	40,508.00
433300-0113-03-000-0	Legal Fees - Non-reimbursa-Bethel He-Administr- -	886.00			886.00	250.00
434000-0113-03-000-0	Shared Services-Bethel Health-Administration- -	935,372.00			901,978.00	900,646.00
			RJE - 1	(33,394.00)		
435200-0113-03-000-0	IT Services-Bethel Health-Administration- -	73,082.00		12,760.00	85,842.00	76,168.00
			RJE - 2	12,760.00		
435210-0113-03-000-0	IT Rental-Bethel Health-Administration- -	64,169.00		(12,760.00)	51,409.00	8,007.00
			RJE - 2	(12,760.00)		
436000-0113-22-000-0	Medical Director Fees-Bethel Health-Medical Se- -	90,750.00			90,750.00	71,500.00
436200-0113-22-000-0	Dental Fees-Bethel Health-Medical Services- -	11,398.00			11,398.00	12,350.00
436300-0113-22-000-0	Physician Fees-Bethel Health-Medical Services- -	736.00			736.00	3,629.00
436400-0113-22-000-0	Psychiatrist Fees-Bethel Health-Medical Servic- -	94.00			94.00	0.00
437000-0113-23-000-0	PT Fees-Bethel Health-Rehab Tpy and Ancllry- -	891,183.00			891,183.00	907,968.00
437100-0113-23-000-0	OT Fees-Bethel Health-Rehab Tpy and Ancllry- -	889,816.00			889,816.00	1,109,713.00
437200-0113-23-000-0	Speech Fees-Bethel Health-Rehab Tpy and Ancllr- -	236,504.00			236,504.00	96,864.00
438019-0113-27-000-0	Lab Fees COVID 19-Bethel Health	2,875.00			2,875.00	0.00
438020-0113-27-000-0	X-Ray Fees-Bethel Health-Laboratory- -	57,114.00			57,114.00	58,337.00
438030-0113-27-000-0	Lab Fees-Bethel Health-Laboratory- -	137,976.00			137,976.00	145,194.00
438050-0113-23-000-0	IV Expense-Bethel Health-Rehab Tpy and Ancllry- -	1,224.00			1,224.00	0.00
438200-0113-27-000-0	XRAY-PPS-Bethel Health-Laboratory- -	0.00			0.00	23.00
440000-0113-03-000-0	Purch Services-Bethel Health-Administration- -	0.00			0.00	2,713.00
440000-0113-04-000-0	Purch Services-Bethel Health-Fiscal Operations- -	66,898.00			66,898.00	87,529.00
440000-0113-07-000-0	Purch Services-Bethel Health-Rec Therapy- -	7,181.00			7,181.00	66,075.00
440000-0113-08-000-0	Purch Services-Bethel Health-Maintenance- -	175,592.00			175,592.00	238,588.00
440000-0113-09-000-0	Purch Services-Bethel Health-Housekeeping- -	153.00			153.00	1,703.00
440000-0113-13-000-0	Purch Services-Bethel Health-Dietary- -	36,351.00			36,351.00	37,926.00
440000-0113-15-000-0	Purch Services-Bethel Health-Nursing- -	1,736.00			1,736.00	673.00
440000-0113-18-000-0	Purch Services-Bethel Health-Marketing- -	0.00			0.00	93.00
440000-0113-22-000-0	Purch Services-Bethel Health-Medical Services- -	15,000.00			15,000.00	0.00
440000-0113-23-000-0	Purch Services-Bethel Health-Rehab Tpy and Anc- -	0.00			0.00	(182.00)
440000-0113-27-000-0	Purch Services-Bethel Health-Laboratory- -	0.00			0.00	174.00
440001-0113-08-000-0	Ground Services-Bethel Health-Maintenance- -	91,548.00			91,548.00	85,179.00
440007-0113-36-000-0	Purch Serv-Recreation - ALU-Bethel	6,575.00			6,575.00	1,470.00
440008-0113-36-000-0	Purch Serv - Maint - ALU-Bethel	2,143.00			2,143.00	744.00
440010-0113-15-000-0	Purch Services Ambulance-Bethel Health-Nursing- -	2,610.00			2,610.00	72.00
440013-0113-36-000-0	Purchased Services Kitchen	240.00			240.00	0.00
440050-0113-07-000-0	Cable Expense-Bethel Health-Rec Therapy- -	40,635.00			40,635.00	5,924.00
442000-0113-08-000-0	Pest Control-Bethel Health-Maintenance- -	5,450.00			5,450.00	2,318.00
443000-0113-08-000-0	Carting-Bethel Health-Maintenance- -	46,764.00			46,764.00	41,729.00
450000-0113-04-000-0	Rental Expenses-Bethel Health-Fiscal Operatio- -	0.00			0.00	(196.00)
452000-0113-03-000-0	Equip Rental-Bethel Health-Administration- -	0.00			0.00	15.00
452000-0113-04-000-0	Equip Rental-Bethel Health-Fiscal Operations- -	67,025.00			67,025.00	106,844.00
452000-0113-15-000-0	Equip Rental-Bethel Health-Nursing- -	54,598.00			54,598.00	62,737.00
452000-0113-23-000-0	Equip Rental-Bethel Health-Rehab Tpy and Ancll- -	10,009.00			10,009.00	11,686.00
452000-0113-24-000-0	Equip Rental-Bethel Health-Respiratory- -	37,426.00			37,426.00	34,184.00
460000-0113-25-000-0	Utilities-Bethel Health-Property- -	13,455.00			13,455.00	1,495.00
461000-0113-03-000-0	Telephone-Bethel Health-Administration- -	41,704.00			41,704.00	45,560.00
461100-0113-03-000-0	Telephone - Cell-Bethel Health-Administration- -	9,920.00			9,920.00	5,502.00
462000-0113-25-000-0	Electric-Bethel Health-Property- -	325,891.00			325,891.00	325,920.00
463000-0113-25-000-0	Gas-Bethel Health-Property- -	76,641.00			76,641.00	94,206.00
464000-0113-25-000-0	Sewer-Bethel Health-Property- -	42,397.00			42,397.00	53,100.00
466000-0113-25-000-0	Water-Bethel Health-Property- -	48,724.00			48,724.00	48,246.00
471000-0113-25-000-0	Rent-Bethel Health-Property- -	2,484,287.00		(367,183.00)	2,117,104.00	2,101,721.00
			RJE - 6	(367,183.00)		
472000-0113-25-000-0	Personal Property Taxes-Bethel Health-Property- -	37,602.00			37,602.00	30,493.00
472500-0113-25-000-0	Property Insurance-Bethel Health-Property- -	2,692.00			2,692.00	44,193.00
473000-0113-25-000-0	Real Estate Taxes-Bethel Health-Property- -	6,093.00		367,183.00	373,276.00	376,926.00
			RJE - 6	367,183.00		
476000-0113-25-000-0	Interest on Notes Payable-Bethel Heal-Property- -	97,107.00			97,107.00	97,107.00
476001-0113-25-000-0	Interest Expense NP 1-Bethel Health-Property- -	1,666.00			1,666.00	2,466.00
476002-0113-25-000-0	Interest Expense NP 2-Bethel Health-Property- -	15,967.00			15,967.00	23,776.00
486000-0113-25-000-0	Dep Exp - Moveable Equip-Bethel Healt-Property- -	86,251.00		(23,699.00)	62,552.00	70,007.00
			RJE - 3	(23,699.00)		
486300-0113-25-000-0	Dep Exp - Automobile-Bethel Health-Property- -	11,570.00			11,570.00	11,570.00
488200-0113-25-000-0	Amort Exp - Mortgage Costs-Bethel Hea-Property- -	0.00			0.00	2,743.00
491000-0113-03-000-0	Dues-Bethel Health-Administration- -	14,739.00		(200.00)	14,539.00	11,578.00
			RJE - 5	(200.00)		
491001-0113-03-000-0	Subscriptions-Bethel Health-Administration- -	14,880.00		25.00	14,905.00	12,650.00
			RJE - 5	25.00		
500000-0113-03-000-0	Licenses and Permits-Bethel Health-Administrat- -	3,375.00			3,375.00	1,856.00
501000-0113-03-000-0	Advertising Employment-Bethel Health-Administr- -	1,457.00			1,457.00	63.00
501100-0113-03-000-0	Advertising Promotional-Bethel Healt-Administr- -	6,907.00			6,907.00	4,615.00
501100-0113-18-000-0	Advertising Promotional-Bethel Healt-Marketing- -	9,144.00			9,144.00	24,401.00
503000-0113-03-000-0	Penalties-Bethel Health-Administration- -	0.00			0.00	4,405.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
503100-0113-03-000-0	Interest-Bethel Health-Administration- -	6,054.00			6,054.00	15,997.00
503100-0113-25-000-0	Interest-Bethel Health-Property- -	1,285.00			1,285.00	0.00
503130-0113-03-000-0	Interest on Computer Loan-Bethel-Administratio	110.00			110.00	129.00
503200-0113-03-000-0	Bank Charges-Bethel Health-Administration- -	42,873.00			42,873.00	43,297.00
504000-0113-03-000-0	Postage-Bethel Health-Administration- -	7,940.00			7,940.00	7,182.00
505000-0113-03-000-0	Background Check-Bethel Health-Administration- -	6,676.00			6,676.00	12,197.00
507000-0113-03-000-0	Revenue Assessment-Bethel Health-Administratio-	679,920.00			679,920.00	730,544.00
508000-0113-03-000-0	Bad Debt Expense-Bethel Health-Administration- -	9,959.00			9,959.00	83,755.00
508010-0113-03-000-0	Bad Debt Mdcr-Bethel Health-Administration- -	5,274.00			5,274.00	5,818.00
509000-0113-03-000-0	Seminars-Bethel Health-Administration- -	5,149.00			5,149.00	4,949.00
510000-0113-03-000-0	Liability Ins-Bethel Health-Administration- -	189,045.00			189,045.00	141,290.00
511000-0113-03-000-0	Auto Ins-Bethel Health-Administration- -	5,007.00			5,007.00	7,665.00
512000-0113-03-000-0	Umbrella Ins-Bethel Health-Administration- -	23,357.00			23,357.00	35,989.00
520000-0113-03-000-0	Auto Expense-Bethel Health-Administration- -	5,524.00			5,524.00	7,176.00
520000-0113-36-000-0	Auto Expense	69.00			69.00	0.00
521000-0113-03-000-0	Travel Expense-Bethel Health-Administration- -	5,948.00			5,948.00	16,354.00
521000-0113-36-000-0	Travel	130.00			130.00	0.00
523000-0113-03-000-0	Emp Benefits - Other-Bethel Health-Administrat-	7,376.00			7,376.00	4,062.00
523000-0113-36-000-0	Employee Benefits	331.00			331.00	0.00
523019-0113-03-000-0	Employee Benefits Other - Bethel Health	8,565.00			8,565.00	0.00
530000-0113-15-000-0	Pool RNs-Bethel Health-Nursing- -	97,015.00			97,015.00	44,845.00
531000-0113-15-000-0	Pool LPNs-Bethel Health-Nursing- -	328,854.00			328,854.00	102,632.00
532000-0113-15-000-0	Pool CNA-Bethel Health-Nursing- -	141,579.00			141,579.00	132,974.00
533000-0113-10-000-0	Outside Services-Bethel Health-Laundry- -	21,935.00			21,935.00	20,916.00
540000-0113-03-000-0	Donations-Bethel Health-Administration- -	0.00			0.00	1,900.00
541000-0113-03-000-0	Misc. Expense-Bethel Health-Administration- -	2,923.00			34,195.00	10,004.00
			RJE - 3	31,272.00		
				31,272.00		
541001-0113-03-000-0	Political Contrib -Bethel Health-Administration- -	2,031.00			2,031.00	0.00
541050-0113-03-000-0	Prior Period Expense-Bethel Health- - -	(18,518.00)			(18,518.00)	(59,948.00)
542000-0113-03-000-0	Corporate Tax - State-Bethel Health-Administra-	83,968.00			83,968.00	0.00
542900-0113-03-000-0	CT PET Tax Expe-Bethel He-Administr-	29,735.00			29,735.00	48,792.00
543000-0113-03-000-0	Corporate Tax - Federal-Bethel Healt-Administr-	6,990.00			6,990.00	10,510.00
560000-0113-18-000-0	Other Direct-Bethel Health-Marketing- -	0.00			0.00	126.00
Marcum 102	Chamber Dues	0.00		175.00	175.00	0.00
			RJE - 5	175.00		
Total		0.00		0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Bethel Health Care**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS 2**

Account	Description	UNADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
Group : [10-A]	Salaries and Wages					
Subgroup : [1.43]	Operators/Owners - SNF Only					
400000-0113-01-072-0	Salary-Bethel Health-Operator-Operator-	943.00		0.00	943.00	0.00
400000-0113-01-073-0	Salary-Bethel Health-Operator-Owner-	231.00		0.00	231.00	600.00
400050-0113-01-073-0	Salary - PTO-Bethel Health-Operator-Owner-	288.00		0.00	288.00	0.00
Subtotal [1.43]	Operators/Owners - SNF Only	1,462.00		0.00	1,462.00	600.00
Subgroup : [2.43]	Administrators - SNF Direct - ALU & RCH Days					
400000-0113-03-009-0	Salary-Bethel Health-Administration-Administrato-	211,576.00		0.00	211,576.00	175,204.00
400000-0113-03-017-0	Salary-Bethel Health-Administration-Asst Adminis-	42,054.00		(42,054.00)	0.00	2,919.00
400000-0113-36-101-0	Director of Dietary - Bethel	(4,911.00)	RJE - 4	69,633.00	64,722.00	89,197.00
			RJE - 4	69,633.00		
Subtotal [2.43]	Administrators - SNF Direct - ALU & RCH Days	248,719.00		27,579.00	276,298.00	267,320.00
Subgroup : [4.10]	Other Administrative Salaries - SNF					
400000-0113-03-114-0	Salary-Bethel Health-Administration-Program Coord	59,643.00		0.00	59,643.00	61,736.00
Subtotal [4.10]	Other Administrative Salaries - SNF	59,643.00		0.00	59,643.00	61,736.00
Subgroup : [4.19]	Other Admin - Cascade Days					
400000-0113-36-007-0	Supervisor assisted Living Bethel	157,486.00		0.00	157,486.00	141,015.00
Subtotal [4.19]	Other Admin - Cascade Days	157,486.00		0.00	157,486.00	141,015.00
Subgroup : [4.38]	Other Admin - Patient days					
400000-0113-03-007-0	Salary-Bethel Health-Administration-Administrati-	184,264.00		(27,579.00)	156,685.00	243,305.00
400000-0113-04-007-0	Salary-Bethel Health-Fiscal Operations-Administ-	153,044.00	RJE - 4	0.00	153,044.00	174,563.00
400000-0113-05-065-0	Salary-Bethel Health-Medical Records-Medical Rec-	5,704.00		0.00	5,704.00	36,676.00
400000-0113-21-040-0	Salary-Bethel Health-Human Resources-Dir of Huma-	76,782.00		0.00	76,782.00	55,420.00
400050-0113-03-007-0	Salary - PTO-Bethel Health-Administrat-Administr-	882.00		0.00	882.00	0.00
400050-0113-03-017-0	Salary - PTO-Bethel Health-Administrat-Asst Admini-	4,668.00		0.00	4,668.00	0.00
400050-0113-04-007-0	Salary - PTO-Bethel Health-Fiscal Oper-Administr-	11,084.00		0.00	11,084.00	0.00
400050-0113-05-065-0	Salary - PTO-Bethel Health-Medical Rec-Medical R-	197.00		0.00	197.00	0.00
400050-0113-21-040-0	Salary - PTO-Bethel Health-Human Resou-Dir of Hu-	3,907.00		0.00	3,907.00	0.00
400050-0113-36-007-0	Salary - PTO-Bethel Health--Administrative Asst-	1,124.00		0.00	1,124.00	0.00
Subtotal [4.38]	Other Admin - Patient days	441,656.00		(27,579.00)	414,077.00	509,964.00
Subgroup : [5A]	Head Dietitian - Meals					
400000-0113-13-035-0	Salary-Bethel Health-Dietary-Dietician-	63,902.00		0.00	63,902.00	72,148.00
400050-0113-13-035-0	Salary - PTO-Bethel Health-Dietary-Dietician-	1,512.00		0.00	1,512.00	0.00
Subtotal [5A]	Head Dietitian - Meals	65,414.00		0.00	65,414.00	72,148.00
Subgroup : [5B]	Food Service Supervisor					
400000-0113-13-101-0	Salary-Bethel Health-Dietary-Supervisor-	85,811.00		0.00	85,811.00	427.00
400000-0113-36-038-0	Salary-Bethel Health-Director-ALU	53,494.00		0.00	53,494.00	76,707.00
400050-0113-13-101-0	Salary - PTO-Bethel Health-Dietary-Supervisor-	2,550.00		0.00	2,550.00	0.00
400050-0113-36-101-0	Salary - PTO-Bethel Health--Supervisor-	2,345.00		0.00	2,345.00	0.00
Subtotal [5B]	Food Service Supervisor	144,200.00		0.00	144,200.00	77,134.00
Subgroup : [5C.3]	Dietary Workers - Meals					
400000-0113-13-013-0	Salary-Bethel Health-Dietary-Aide-	288,595.00		0.00	288,595.00	256,766.00
400000-0113-13-031-0	Salary-Bethel Health-Dietary-Cook-	131,646.00		0.00	131,646.00	155,658.00
400000-0113-36-013-0	Salary-Dietary Aide-ALU-Bethel	434,182.00		0.00	434,182.00	374,477.00
400000-0113-36-031-0	Salary-Bethel Health- -Cook-	144,589.00		0.00	144,589.00	137,994.00
400050-0113-13-013-0	Salary - PTO-Bethel Health-Dietary-Aide-	488.00		0.00	488.00	0.00
400050-0113-13-031-0	Salary - PTO-Bethel Health-Dietary-Cook-	2,020.00		0.00	2,020.00	0.00
400050-0113-36-013-0	Salary - PTO-Bethel Health- -Aide-	5,825.00		0.00	5,825.00	0.00
400050-0113-36-031-0	Salary - PTO-Bethel Health- -Cook-	430.00		0.00	430.00	0.00
Subtotal [5C.3]	Dietary Workers - Meals	1,007,775.00		0.00	1,007,775.00	924,895.00
Subgroup : [6A]	Head Housekeeper - Patient Days					
400000-0113-09-101-0	Salary-Bethel Health-Housekeeping-Supervisor-	61,809.00		0.00	61,809.00	82,026.00
400050-0113-09-101-0	Salary - PTO-Bethel Health-Housekeepin-Supervis-	2,079.00		0.00	2,079.00	0.00
Subtotal [6A]	Head Housekeeper - Patient Days	63,888.00		0.00	63,888.00	82,026.00
Subgroup : [6B.2]	Other Housekeeping Workers - Patient Days					
400000-0113-09-048-0	Salary-Bethel Health-Housekeeping-Housekeeper-	601,741.00		0.00	601,741.00	502,316.00
400000-0113-36-048-0	Salary-Hskpg-ALU-Bethel	23,197.00		0.00	23,197.00	78.00
400050-0113-09-048-0	Salary - PTO-Bethel Health-Housekeepin-Housekeep-	3,837.00		0.00	3,837.00	0.00
400050-0113-36-048-0	Salary - PTO-Bethel Health- -Housekeeper-	1,394.00		0.00	1,394.00	0.00
Subtotal [6B.2]	Other Housekeeping Workers - Patient Days	630,169.00		0.00	630,169.00	502,394.00
Subgroup : [7A]	Engineer or Chief of Maintenance - Sq Ft					
400000-0113-08-101-0	Salary-Bethel Health-Maintenance-Supervisor-	79,552.00		0.00	79,552.00	58,542.00
400050-0113-08-101-0	Salary - PTO-Bethel Health-Maintenance-Supervis-	9,344.00		0.00	9,344.00	0.00
Subtotal [7A]	Engineer or Chief of Maintenance - Sq Ft	88,896.00		0.00	88,896.00	58,542.00
Subgroup : [7B.2]	Other Maintenance Workers - Square Footage-MHC Campus					
400000-0113-08-058-0	Salary-Bethel Health-Maintenance-Maintenance Wor-	128,134.00		0.00	128,134.00	119,606.00
400050-0113-08-058-0	Salary - PTO-Bethel Health-Maintenance-Maintenan-	5,606.00		0.00	5,606.00	0.00
Subtotal [7B.2]	Other Maintenance Workers - Square Footage-MHC Campus	133,740.00		0.00	133,740.00	119,606.00
Subgroup : [8B.5]	Other Laundry Workers - Cascade Patient Days					
400000-0113-36-051-0	Salary-Laundry-ALU-Bethel	23,742.00		0.00	23,742.00	30,062.00
Subtotal [8B.5]	Other Laundry Workers - Cascade Patient Days	23,742.00		0.00	23,742.00	30,062.00
Subgroup : [8B.3]	Other Laundry Workers - SNF Only					
400000-0113-10-051-0	Salary-Bethel Health-Laundry-Laundry Aide-	111,015.00		0.00	111,015.00	94,099.00
400050-0113-10-051-0	Salary - PTO-Bethel Health-Laundry-Laundry Aide-	1,320.00		0.00	1,320.00	0.00
400050-0113-36-051-0	Salary - PTO-Bethel Health- -Laundry Aide-	(19.00)		0.00	(19.00)	0.00
Subtotal [8B.3]	Other Laundry Workers - SNF Only	112,316.00		0.00	112,316.00	94,099.00
Subgroup : [12A.19]	Director of Nurses/Assistant Director - SNF Only					

400000-0113-14-012-0	Salary-Bethel Health-Nursing Admin-ADNS-	170,837.00	0.00	170,837.00	103,197.00
400000-0113-14-044-0	Salary-Bethel Health-Nursing Admin-DNS-	156,613.00	0.00	156,613.00	129,577.00
400050-0113-14-012-0	Salary - PTO-Bethel Health-Nursing Admin-ADNS-	1,711.00	0.00	1,711.00	0.00
400050-0113-14-044-0	Salary - PTO-Bethel Health-Nursing Admin-DNS-	(644.00)	0.00	(644.00)	0.00
Subtotal [12A.19]	Director of Nurses/Assistant Director - SNF Only	328,517.00	0.00	328,517.00	232,774.00
Subgroup : [12B1.10]	RNs - Direct Care - SNF Only				
400000-0113-15-092-0	Salary-Bethel Health-Nursing-RN-	1,381,166.00	0.00	1,381,166.00	1,555,145.00
400050-0113-15-092-0	Salary - PTO-Bethel Health-Nursing-RN-	9,686.00	0.00	9,686.00	0.00
Subtotal [12B1.10]	RNs - Direct Care - SNF Only	1,390,852.00	0.00	1,390,852.00	1,555,145.00
Subgroup : [12B1.12]	RNs - Direct Care - Cascades Days				
400000-0113-36-092-0	Salary-RN-ALU-Bethel	0.00	0.00	0.00	5,184.00
Subtotal [12B1.12]	RNs - Direct Care - Cascades Days	0.00	0.00	0.00	5,184.00
Subgroup : [12C1.10]	LPNs - Direct Care - SNF Only				
400000-0113-15-052-0	Salary-Bethel Health-Nursing-LPN-	1,423,460.00	0.00	1,423,460.00	1,544,233.00
400050-0113-15-052-0	Salary - PTO-Bethel Health-Nursing-LPN-	25,451.00	0.00	25,451.00	0.00
400050-0113-36-052-0	Salary - PTO-Bethel Health- -LPN-	(320.00)	0.00	(320.00)	0.00
Subtotal [12C1.10]	LPNs - Direct Care - SNF Only	1,448,591.00	0.00	1,448,591.00	1,544,233.00
Subgroup : [12C1.12]	LPNs - Direct Care - Cascade Days				
400000-0113-36-052-0	Salary-LPN-ALU-Bethel	141,251.00	0.00	141,251.00	94,028.00
Subtotal [12C1.12]	LPNs - Direct Care - Cascade Days	141,251.00	0.00	141,251.00	94,028.00
Subgroup : [12C2.10]	LPNs - Administrative - SNF				
400000-0113-14-052-0	Salary-Bethel Health-Nursing Admin-LPN-	75,528.00	0.00	75,528.00	0.00
400050-0113-14-052-0	Salary - PTO-Bethel Health-Nursing Admin-LPN-	8,867.00	0.00	8,867.00	0.00
Subtotal [12C2.10]	LPNs - Administrative - SNF	84,395.00	0.00	84,395.00	0.00
Subgroup : [12D.10]	Aides and Attendants - SNF Only				
400000-0113-15-021-0	Salary-Bethel Health-Nursing-CNA-	2,401,420.00	0.00	2,401,420.00	2,349,215.00
400050-0113-15-021-0	Salary - PTO-Bethel Health-Nursing-CNA-	40,582.00	0.00	40,582.00	0.00
400050-0113-36-021-0	Salary - PTO-Bethel Health- -CNA-	10,934.00	0.00	10,934.00	0.00
Subtotal [12D.10]	Aides and Attendants - SNF Only	2,452,936.00	0.00	2,452,936.00	2,349,215.00
Subgroup : [12D.12]	Aides and Attendants - Cascades Days				
400000-0113-36-021-0	Salary-CNA-ALLU-Bethel	330,182.00	0.00	330,182.00	291,652.00
Subtotal [12D.12]	Aides and Attendants - Cascades Days	330,182.00	0.00	330,182.00	291,652.00
Subgroup : [12E.7]	Physical Therapists - PT Treatments				
400000-0113-37-080-0	Salary-Phys Therapist-O/P-Bethel	78,494.00	0.00	78,494.00	81,029.00
400000-0113-37-082-0	Salary-Phys Tpy-O/P-Bethel	41,319.00	0.00	41,319.00	46,722.00
400050-0113-37-080-0	Salary - PTO-Bethel Health- -Phys Therapist-	(5,740.00)	0.00	(5,740.00)	0.00
400050-0113-37-082-0	Salary - PTO-Bethel Health- -Phys Tpy Aide-	250.00	0.00	250.00	0.00
Subtotal [12E.7]	Physical Therapists - PT Treatments	114,323.00	0.00	114,323.00	127,751.00
Subgroup : [12H.10]	Recreation Workers - SNF				
400000-0113-07-086-0	Salary-Bethel Health-Rec Therapy-Rec Therapist-	200,135.00	0.00	200,135.00	193,396.00
400050-0113-07-086-0	Salary - PTO-Bethel Health-Rec Therapy-Rec Thera-	2,744.00	0.00	2,744.00	0.00
400050-0113-36-086-0	Salary - PTO-Bethel Health- -Rec Therapist-	(1,750.00)	0.00	(1,750.00)	0.00
Subtotal [12H.10]	Recreation Workers - SNF	201,129.00	0.00	201,129.00	193,396.00
Subgroup : [12H.39]	Recreation Worker - Cascade Patient Days				
400000-0113-36-086-0	Salary-Recreation-ALU-Bethel	96,859.00	0.00	96,859.00	150,971.00
Subtotal [12H.39]	Recreation Worker - Cascade Patient Days	96,859.00	0.00	96,859.00	150,971.00
Subgroup : [12M.28]	Social Workers/Case Management - SNF Only				
400000-0113-06-007-0	Salary-Bethel Health-Social service-Administrati-	75,934.00	0.00	75,934.00	78,636.00
400000-0113-06-038-0	Salary-Bethel Health-Social service-Dir-	72,816.00	0.00	72,816.00	69,641.00
400000-0113-06-096-0	Salary-Bethel Health-Social service-Social Worke-	121,894.00	0.00	121,894.00	117,700.00
400050-0113-06-007-0	Salary - PTO-Bethel Health-Social serv-Administr-	1,600.00	0.00	1,600.00	0.00
400050-0113-06-038-0	Salary - PTO-Bethel Health-Social service-Dir-	(10.00)	0.00	(10.00)	0.00
400050-0113-06-096-0	Salary - PTO-Bethel Health-Social serv-Social Wo-	6,255.00	0.00	6,255.00	0.00
Subtotal [12M.28]	Social Workers/Case Management - SNF Only	278,489.00	0.00	278,489.00	265,977.00
Subgroup : [12M.12]	Social Workers/Case Management - Cascade Days				
400000-0113-36-096-0	Salary-Social Worker-ALU-Bethel	34,938.00	0.00	34,938.00	6,271.00
Subtotal [12M.12]	Social Workers/Case Management - Cascade Days	34,938.00	0.00	34,938.00	6,271.00
Subgroup : [12O.10]	Other - SNF				
400000-0113-11-011-0	Salary-Bethel Health-Admissions-Admissions Coord-	91,665.00	0.00	91,665.00	119,046.00
400000-0113-11-038-0	Salary-Bethel Health-Admissions-Dir-	222,757.00	0.00	222,757.00	302,187.00
400000-0113-24-139-0	Salary-Bethel Health-Respiratory - -	31,544.00	0.00	31,544.00	41,724.00
400000-0113-24-157-0	Salary-Bethel Health-Respiratory - -	1,069.00	0.00	1,069.00	121.00
400050-0113-03-114-0	Salary - PTO-Bethel Health-Administrat-Pharmacy -	805.00	0.00	805.00	0.00
400050-0113-11-011-0	Salary - PTO-Bethel Health-Admissions-Admissions-	(2,710.00)	0.00	(2,710.00)	0.00
400050-0113-11-038-0	Salary - PTO-Bethel Health-Admissions-Dir-	3,762.00	0.00	3,762.00	0.00
400050-0113-24-139-0	Salary - PTO-Bethel Health-Respiratory - -	1,146.00	0.00	1,146.00	0.00
Subtotal [12O.10]	Other - SNF	350,038.00	0.00	350,038.00	463,078.00
Total [10-A]	Salaries and Wages	10,431,606.00	0.00	10,431,606.00	10,221,216.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian - Total Patient Days				
431000-0113-13-000-0	Consulting Fees-Bethel Health-Dietary - -	0.00	0.00	0.00	500.00
Subtotal [1]	Dietitian - Total Patient Days	0.00	0.00	0.00	500.00
Subgroup : [2.22]	Dentist - SNF Only				
436200-0113-22-000-0	Dental Fees-Bethel Health-Medical Services - -	11,398.00	0.00	11,398.00	12,350.00
Subtotal [2.22]	Dentist - SNF Only	11,398.00	0.00	11,398.00	12,350.00
Subgroup : [3.10]	Pharmacist - SNF				
431010-0113-23-000-0	Pharmacy fees-Bethel Health-Rehab Tpy and Ancl- -	20,950.00	0.00	20,950.00	22,852.00
Subtotal [3.10]	Pharmacist - SNF	20,950.00	0.00	20,950.00	22,852.00
Subgroup : [5A.07]	PT - Resident Care - PT				
437000-0113-23-000-0	PT Fees-Bethel Health-Rehab Tpy and Ancillary - -	891,183.00	0.00	891,183.00	907,968.00
Subtotal [5A.07]	PT - Resident Care - PT	891,183.00	0.00	891,183.00	907,968.00
Subgroup : [8A.38]	Medical Director - Total Patient Days				

436000-0113-22-000-0	Medical Director Fees-Bethel Health-Medical Se-	90,750.00	0.00	90,750.00	71,500.00
Subtotal [8A.38]	Medical Director - Total Patient Days	90,750.00	0.00	90,750.00	71,500.00
Subgroup : [8C]	Resident Care - SNF Only				
436300-0113-22-000-0	Physician Fees-Bethel Health-Medical Services-	736.00	0.00	736.00	3,629.00
Subtotal [8C]	Resident Care - SNF Only	736.00	0.00	736.00	3,629.00
Subgroup : [9A.08]	ST - Resident Care - ST				
437200-0113-23-000-0	Speech Fees-Bethel Health-Rehab Tpy and Ancilr-	236,504.00	0.00	236,504.00	96,864.00
Subtotal [9A.08]	ST - Resident Care - ST	236,504.00	0.00	236,504.00	96,864.00
Subgroup : [10A.22]	OT - Resident Care - Non reimb				
437100-0113-23-000-0	OT Fees-Bethel Health-Rehab Tpy and Ancilry-	889,816.00	0.00	889,816.00	1,109,713.00
Subtotal [10A.22]	OT - Resident Care - Non reimb	889,816.00	0.00	889,816.00	1,109,713.00
Subgroup : [11A1]	RN's - Direct Care - SNF Only				
431000-0113-15-000-0	Consulting Fees-Bethel Health-Nursing- -	29,419.00	0.00	29,419.00	11,101.00
530000-0113-15-000-0	Pool RNs-Bethel Health-Nursing- -	97,015.00	0.00	97,015.00	44,845.00
Subtotal [11A1]	RN's - Direct Care - SNF Only	126,434.00	0.00	126,434.00	55,946.00
Subgroup : [11B.10]	LPN's - SNF Only				
531000-0113-15-000-0	Pool LPNs-Bethel Health-Nursing- -	328,854.00	0.00	328,854.00	102,632.00
Subtotal [11B.10]	LPN's - SNF Only	328,854.00	0.00	328,854.00	102,632.00
Subgroup : [11C]	Aides - SNF Only				
532000-0113-15-000-0	Pool CNA-Bethel Health-Nursing- -	141,579.00	0.00	141,579.00	132,974.00
Subtotal [11C]	Aides - SNF Only	141,579.00	0.00	141,579.00	132,974.00
Subgroup : [12.14]	Other - SNF Only				
431000-0113-23-000-0	Consulting Fees-Bethel Health-Rehab Tpy and An-	23,682.00	0.00	23,682.00	21,524.00
431000-0113-24-000-0	Consulting Fees-Bethel Health-Respiratory- -	1,099.00	0.00	1,099.00	350.00
436400-0113-22-000-0	Psychiatrist Fees-Bethel Health-Medical Servic-	94.00	0.00	94.00	0.00
440000-0113-22-000-0	Purch Services-Bethel Health-Medical Services- -	15,000.00	0.00	15,000.00	0.00
Subtotal [12.14]	Other - SNF Only	39,875.00	0.00	39,875.00	21,874.00
Total [13-B]	Professional Fees	2,778,079.00	0.00	2,778,079.00	2,538,802.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1.15]	Workmen's Compensation - Salary%				
401400-0113-29-000-0	Workers Compensation-Bethel Health-Emp Benefit-	537,358.00	0.00	537,358.00	570,960.00
401450-0113-29-000-0	Workers Comp Retro Exp-Bethel Health-Emp Benef-	0.00	0.00	0.00	1,016.00
Subtotal [1A1.15]	Workmen's Compensation - Salary%	537,358.00	0.00	537,358.00	571,976.00
Subgroup : [1A3.15]	Unemployment Insurance - Salary %				
401100-0113-29-000-0	FUI-Bethel Health-Emp Benefits- -	10,566.00	0.00	10,566.00	12,031.00
401200-0113-29-000-0	SUI-Bethel Health-Emp Benefits- -	135,814.00	0.00	135,814.00	134,231.00
Subtotal [1A3.15]	Unemployment Insurance - Salary %	146,380.00	0.00	146,380.00	146,262.00
Subgroup : [1A4.15]	Social Security (FICA) - Salary %				
401000-0113-29-000-0	FICA-Bethel Health-Emp Benefits- -	759,125.00	0.00	759,125.00	757,553.00
Subtotal [1A4.15]	Social Security (FICA) - Salary %	759,125.00	0.00	759,125.00	757,553.00
Subgroup : [1A5.15]	Health Insurance - Salary %				
401300-0113-29-000-0	Health Ins-Bethel Health-Emp Benefits- -	1,203,529.00	0.00	1,203,529.00	1,226,365.00
Subtotal [1A5.15]	Health Insurance - Salary %	1,203,529.00	0.00	1,203,529.00	1,226,365.00
Subgroup : [1A7.15]	Pensions - Salary %				
401700-0113-29-000-0	Pension-Bethel Health-Emp Benefits- -	17,782.00	0.00	17,782.00	26,729.00
Subtotal [1A7.15]	Pensions - Salary %	17,782.00	0.00	17,782.00	26,729.00
Subgroup : [1A9.15]	Other - Total Patient Days				
523000-0113-03-000-0	Emp Benefits - Other-Bethel Health-Administrat-	7,376.00	0.00	7,376.00	4,062.00
523000-0113-36-000-0	Employee Benefits	331.00	0.00	331.00	0.00
523019-0113-03-000-0	Employee Benefits Other - Bethel Health	8,565.00	0.00	8,565.00	0.00
Subtotal [1A9.15]	Other - Total Patient Days	16,272.00	0.00	16,272.00	4,062.00
Subgroup : [1C.22]	Bad Debts - Total Patient Days				
508000-0113-03-000-0	Bad Debt Expense-Bethel Health-Administration-	9,959.00	0.00	9,959.00	83,755.00
508010-0113-03-000-0	Bad Debt Mdcr-Bethel Health-Administration- -	5,274.00	0.00	5,274.00	5,818.00
Subtotal [1C.22]	Bad Debts - Total Patient Days	15,233.00	0.00	15,233.00	89,573.00
Subgroup : [1D.38]	Accounting and Auditing - Total Patient Days				
432000-0113-03-000-0	Accounting Fees-Bethel Health-Administration- -	44,000.00	0.00	44,000.00	56,387.00
Subtotal [1D.38]	Accounting and Auditing - Total Patient Days	44,000.00	0.00	44,000.00	56,387.00
Subgroup : [1E.38]	Legal - Total Patient Days				
433000-0113-03-000-0	Legal Fees-Bethel Health-Administration- -	9,054.00	0.00	9,054.00	12,687.00
433100-0113-03-000-0	Legal Fees - Labor-Bethel Health-Administratio-	3,500.00	0.00	3,500.00	1,215.00
433200-0113-03-000-0	Legal Fees - Collections-Bethel Heal-Administr-	7,525.00	0.00	7,525.00	40,508.00
433300-0113-03-000-0	Legal Fees - Non-reimbursa-Bethel He-Administr-	886.00	0.00	886.00	250.00
Subtotal [1E.38]	Legal - Total Patient Days	20,965.00	0.00	20,965.00	54,660.00
Subgroup : [1G.38]	Office Supplies - Total Patient Days				
410000-0113-02-000-0	Supplies-Bethel Health-Admin Staff -	0.00	0.00	0.00	145.00
410000-0113-03-000-0	Supplies-Bethel Health-Administration- -	24.00	0.00	24.00	2,342.00
410000-0113-04-000-0	Supplies-Bethel Health-Fiscal Operations- -	35,175.00	0.00	35,175.00	32,915.00
410004-0113-36-000-0	Supplies - Fisc Ops - ALLU-Bethel	66.00	0.00	66.00	0.00
450000-0113-04-000-0	Rental Expenses-Bethel Health-Fiscal Operatio-	0.00	0.00	0.00	(196.00)
452000-0113-03-000-0	Equip Rental-Bethel Health-Administration- -	0.00	0.00	0.00	15.00
Subtotal [1G.38]	Office Supplies - Total Patient Days	35,265.00	0.00	35,265.00	35,221.00
Subgroup : [1H1.43]	Telephone and Telegraph - Total Patient Days				
461000-0113-03-000-0	Telephone-Bethel Health-Administration- -	41,704.00	0.00	41,704.00	45,560.00
Subtotal [1H1.43]	Telephone and Telegraph - Total Patient Days	41,704.00	0.00	41,704.00	45,560.00
Subgroup : [1H.45]	Telephone and Telegraph - Cellular Phones - Total Patient Days				
461100-0113-03-000-0	Telephone - Cell-Bethel Health-Administration- -	9,920.00	0.00	9,920.00	5,502.00
Subtotal [1H.45]	Telephone and Telegraph - Cellular Phones - Total Patient Days	9,920.00	0.00	9,920.00	5,502.00
Subgroup : [1J]	Corporation Business Taxes				
542000-0113-03-000-0	Corporate Tax - State-Bethel Health-Administra-	83,968.00	0.00	83,968.00	0.00

543000-0113-03-000-0	Corporate Tax - Federal-Bethel Health-Administr -	6,990.00	0.00	6,990.00	10,510.00
Subtotal [1J]	Corporation Business Taxes	90,958.00	0.00	90,958.00	10,510.00
Subgroup : [1K2]	Other - Total Patient Days				
542900-0113-03-000-0	CT PET Tax Expe-Bethel He-Administr -	29,735.00	0.00	29,735.00	48,792.00
Subtotal [1K2]	Other - Total Patient Days	29,735.00	0.00	29,735.00	48,792.00
Subgroup : [1K3.10]	Other taxes - Resident Day User Fee - SNF				
507000-0113-03-000-0	Revenue Assessment-Bethel Health-Administratio -	679,920.00	0.00	679,920.00	730,544.00
Subtotal [1K3.10]	Other taxes - Resident Day User Fee - SNF	679,920.00	0.00	679,920.00	730,544.00
Total [15]	Expenditures Other than Salaries	3,648,146.00	0.00	3,648,146.00	3,809,696.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
402000-0113-03-000-0	Holiday Expense-Bethel Health-Administration- -	1,031.00	0.00	1,031.00	3,641.00
Subtotal [2]	Holiday Parties for Staff	1,031.00	0.00	1,031.00	3,641.00
Subgroup : [4.10]	Employee Travel - SNF				
521000-0113-03-000-0	Travel Expense-Bethel Health-Administration- -	5,948.00	0.00	5,948.00	16,354.00
521000-0113-36-000-0	Travel	130.00	0.00	130.00	0.00
Subtotal [4.10]	Employee Travel - SNF	6,078.00	0.00	6,078.00	16,354.00
Subgroup : [6.25]	Automobile Expense - Total Patient Days				
520000-0113-03-000-0	Auto Expense-Bethel Health-Administration- -	5,524.00	0.00	5,524.00	7,176.00
520000-0113-36-000-0	Auto Expense	69.00	0.00	69.00	0.00
Subtotal [6.25]	Automobile Expense - Total Patient Days	5,593.00	0.00	5,593.00	7,176.00
Subgroup : [L5.10]	Education - SNF- Only (CCH)				
509000-0113-03-000-0	Seminars-Bethel Health-Administration- -	5,149.00	0.00	5,149.00	4,949.00
Subtotal [L5.10]	Education - SNF- Only (CCH)	5,149.00	0.00	5,149.00	4,949.00
Subgroup : [M1.15]	Advertising Help Wanted - SNF Only				
501000-0113-03-000-0	Advertising Employment-Bethel Health-Administr -	1,457.00	0.00	1,457.00	63.00
Subtotal [M1.15]	Advertising Help Wanted - SNF Only	1,457.00	0.00	1,457.00	63.00
Subgroup : [M3]	Advertising Other - SNF Only				
410000-0113-18-000-0	Supplies-Bethel Health-Marketing- -	7,237.00	0.00	7,237.00	2,991.00
440000-0113-18-000-0	Purch Services-Bethel Health-Marketing- -	0.00	0.00	0.00	93.00
501100-0113-03-000-0	Advertising Promotional-Bethel Health-Administr -	6,907.00	0.00	6,907.00	4,615.00
501100-0113-18-000-0	Advertising Promotional-Bethel Health-Marketing- -	9,144.00	0.00	9,144.00	24,401.00
560000-0113-18-000-0	Other Direct-Bethel Health-Marketing- -	0.00	0.00	0.00	126.00
Subtotal [M3]	Advertising Other - SNF Only	23,288.00	0.00	23,288.00	32,226.00
Subgroup : [M5.34]	Medical Records - SNF Only				
431000-0113-05-000-0	Consulting Fees-Bethel Health-Medical Records- -	0.00	0.00	0.00	500.00
Subtotal [M5.34]	Medical Records - SNF Only	0.00	0.00	0.00	500.00
Subgroup : [M7.38]	Postage - Total Patient Days				
504000-0113-03-000-0	Postage-Bethel Health-Administration- -	7,940.00	0.00	7,940.00	7,182.00
Subtotal [M7.38]	Postage - Total Patient Days	7,940.00	0.00	7,940.00	7,182.00
Subgroup : [M8.10]	Dues and Membership Fees to Professional Associations - SNF				
491000-0113-03-000-0	Dues-Bethel Health-Administration- -	14,739.00	(200.00)	14,539.00	11,578.00
Subtotal [M8.10]	Dues and Membership Fees to Professional Associations - SNF	14,739.00	(200.00)	14,539.00	11,578.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 102	Chamber Dues	0.00	175.00	175.00	0.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	175.00	175.00	0.00
Subgroup : [M9.14]	Subscriptions - Total Patient Days				
491001-0113-03-000-0	Subscriptions-Bethel Health-Administration- -	14,880.00	25.00	14,905.00	12,650.00
Subtotal [M9.14]	Subscriptions - Total Patient Days	14,880.00	25.00	14,905.00	12,650.00
Subgroup : [M10.22]	Contributions - Total Patient Days				
540000-0113-03-000-0	Donations-Bethel Health-Administration- -	0.00	0.00	0.00	1,900.00
541001-0113-03-000-0	Political Contrib -Bethel Health-Administration- -	2,031.00	0.00	2,031.00	0.00
Subtotal [M10.22]	Contributions - Total Patient Days	2,031.00	0.00	2,031.00	1,900.00
Subgroup : [M11.07]	Services Provided by Contract - Total Patient Days				
431000-0113-03-000-0	Consulting Fees-Bethel Health-Administration- -	25,056.00	0.00	25,056.00	37,231.00
431000-0113-04-000-0	Consulting Fees-Bethel Health-Fiscal Operation- -	24,180.00	33,394.00	57,574.00	(19,433.00)
431000-0113-06-000-0	Consulting Fees-Bethel Health-Social service- -	0.00	33,394.00	0.00	814.00
435200-0113-03-000-0	IT Services-Bethel Health-Administration- -	73,082.00	12,760.00	85,842.00	76,168.00
440000-0113-03-000-0	Purch Services-Bethel Health-Administration- -	0.00	0.00	0.00	2,713.00
440000-0113-04-000-0	Purch Services-Bethel Health-Fiscal Operations- -	66,898.00	0.00	66,898.00	87,529.00
Subtotal [M11.07]	Services Provided by Contract - Total Patient Days	189,216.00	46,154.00	235,370.00	185,022.00
Subgroup : [M12.31]	Administrative Management Services - Total Patient Days				
434000-0113-03-000-0	Shared Services-Bethel Health-Administration- -	935,372.00	(33,394.00)	901,978.00	900,646.00
Subtotal [M12.31]	Administrative Management Services - Total Patient Days	935,372.00	(33,394.00)	901,978.00	900,646.00
Subgroup : [M13.39]	Other - Total Patient Days				
410019-0113-03-000-0	Supplies COVID19 - Bethel Health	616.00	0.00	616.00	0.00
500000-0113-03-000-0	Licenses and Permits-Bethel Health-Administrat -	3,375.00	0.00	3,375.00	1,856.00
503000-0113-03-000-0	Penalties-Bethel Health-Administration- -	0.00	0.00	0.00	4,405.00
503200-0113-03-000-0	Bank Charges-Bethel Health-Administration- -	42,873.00	0.00	42,873.00	43,297.00
505000-0113-03-000-0	Background Check-Bethel Health-Administration- -	6,676.00	0.00	6,676.00	12,197.00
Subtotal [M13.39]	Other - Total Patient Days	53,540.00	0.00	53,540.00	61,755.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	1,260,314.00	12,760.00	1,273,074.00	1,245,642.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1.03]	Raw Food - Meals				
412000-0113-13-000-0	Food-Bethel Health-Dietary- -	292,084.00	0.00	292,084.00	314,155.00

412000-0113-36-000-0	Food-Dietary - ALU-Bethel	245,085.00	0.00	245,085.00	247,871.00
412019-0113-13-000-0	Dietary-Bethel Health	2,016.00	0.00	2,016.00	0.00
412100-0113-13-000-0	Food Supplements-Bethel Health-Dietary - -	15,008.00	0.00	15,008.00	21,421.00
Subtotal [2A1.03]	Raw Food - Meals	554,193.00	0.00	554,193.00	583,447.00
Subgroup : [2A2.03]	Non-Food Supplies - Meals				
410000-0113-13-000-0	Supplies-Bethel Health-Dietary- -	64,052.00	0.00	64,052.00	86,605.00
410013-0113-36-000-0	Supplies Kitchen	9.00	0.00	9.00	20.00
Subtotal [2A2.03]	Non-Food Supplies - Meals	64,061.00	0.00	64,061.00	86,625.00
Subgroup : [2B.03]	Purchased Services - Meals				
440000-0113-13-000-0	Purch Services-Bethel Health-Dietary- -	36,351.00	0.00	36,351.00	37,926.00
440013-0113-36-000-0	Purchased Services Kitchen	240.00	0.00	240.00	0.00
Subtotal [2B.03]	Purchased Services - Meals	36,591.00	0.00	36,591.00	37,926.00
Total [18]	Dietary Basis for Allocation of Costs	654,845.00	0.00	654,845.00	707,998.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1.5]	Laundry In house - Total Patient Days				
414100-0113-10-000-0	Linen-Bethel Health-Laundry- -	6,641.00	0.00	6,641.00	14,585.00
Subtotal [3A1.5]	Laundry In house - Total Patient Days	6,641.00	0.00	6,641.00	14,585.00
Subgroup : [3B.05]	Purchased Services - Total Patient Days				
533000-0113-10-000-0	Outside Services-Bethel Health-Laundry- -	21,935.00	0.00	21,935.00	20,916.00
Subtotal [3B.05]	Purchased Services - Total Patient Days	21,935.00	0.00	21,935.00	20,916.00
Subgroup : [3D.4]	Other -Total Patient Days				
410000-0113-10-000-0	Supplies-Bethel Health-Laundry- -	13,477.00	0.00	13,477.00	15,224.00
410019-0113-10-000-0	Supplies COVID19 - Bethel Health	30,975.00	0.00	30,975.00	0.00
Subtotal [3D.4]	Other -Total Patient Days	44,452.00	0.00	44,452.00	15,224.00
Total [19]	Laundry-Basis for Allocation of Costs	73,028.00	0.00	73,028.00	50,725.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1.21]	In-House Care Supplies - Total Patient Days				
410000-0113-09-000-0	Supplies-Bethel Health-Housekeeping- -	57,033.00	0.00	57,033.00	69,021.00
410009-0113-36-000-0	Supplies Housekeeping	268.00	0.00	268.00	0.00
410019-0113-09-000-0	Supplies COVID19 - Bethel Health	5,273.00	0.00	5,273.00	0.00
Subtotal [4A1.21]	In-House Care Supplies - Total Patient Days	62,574.00	0.00	62,574.00	69,021.00
Subgroup : [4B.02]	Purchased Services - Total Patient Days				
440000-0113-09-000-0	Purch Services-Bethel Health-Housekeeping- -	153.00	0.00	153.00	1,703.00
Subtotal [4B.02]	Purchased Services - Total Patient Days	153.00	0.00	153.00	1,703.00
Subgroup : [5A1]	Own Pharmacy				
411010-0113-22-000-0	Flu Vaccine-Bethel Health-Medical Services- -	0.00	0.00	0.00	8,688.00
411200-0113-23-000-0	Drugs - Mdcare Pt A-Bethel Health-Rehab Tpy an- -	637,872.00	0.00	637,872.00	616,994.00
411300-0113-23-000-0	Drugs - Mdcare Pt B-Bethel Health-Rehab Tpy an- -	0.00	0.00	0.00	53,307.00
413500-0113-23-000-0	IV Thy Supplies-Bethel Health-Rehab Tpy and An- -	17,068.00	0.00	17,068.00	17,493.00
Subtotal [5A1]	Own Pharmacy	654,940.00	0.00	654,940.00	696,482.00
Subgroup : [5B.10]	Medicine Cabinet Drugs - SNF				
411700-0113-22-000-0	House Drugs (OTC)-Bethel Health-Medical Servic- -	24,914.00	0.00	24,914.00	12,128.00
Subtotal [5B.10]	Medicine Cabinet Drugs - SNF	24,914.00	0.00	24,914.00	12,128.00
Subgroup : [5C.10]	Medical and Therapeutic Supplies - SNF				
410000-0113-14-000-0	Supplies-Bethel Health-Nursing Admin- -	0.00	0.00	0.00	189.00
410000-0113-15-000-0	Supplies-Bethel Health-Nursing- -	208,771.00	0.00	208,771.00	275,530.00
410014-0113-36-000-0	Supplies - Nursing - ALU-Bethel	21.00	0.00	21.00	0.00
410019-0113-15-000-0	Supplies COVID19 - Bethel Health	112,870.00	0.00	112,870.00	0.00
414000-0113-10-000-0	Diapers-Bethel Health-Laundry- -	77,407.00	0.00	77,407.00	64,847.00
420000-0113-15-000-0	Minor Equip-Bethel Health-Nursing- -	494.00	0.00	494.00	1,018.00
438050-0113-23-000-0	IV Expense-Bethel Health-Rehab Tpy and Ancnlry- -	1,224.00	0.00	1,224.00	0.00
440000-0113-15-000-0	Purch Services-Bethel Health-Nursing- -	1,736.00	0.00	1,736.00	673.00
452000-0113-15-000-0	Equip Rental-Bethel Health-Nursing- -	54,598.00	0.00	54,598.00	62,737.00
Subtotal [5C.10]	Medical and Therapeutic Supplies - SNF	457,121.00	0.00	457,121.00	404,994.00
Subgroup : [5D.10]	Ambulance/Limousine - SNF				
440010-0113-15-000-0	Purch Services Ambulance-Bethel Health-Nursing- -	2,610.00	0.00	2,610.00	72.00
Subtotal [5D.10]	Ambulance/Limousine - SNF	2,610.00	0.00	2,610.00	72.00
Subgroup : [5E2.22]	Oxygen - Other - SNF				
413001-0113-23-000-0	Oxygen Non Billable-Bethel Health-Rehab Tpy an- -	17,041.00	0.00	17,041.00	22,386.00
Subtotal [5E2.22]	Oxygen - Other - SNF	17,041.00	0.00	17,041.00	22,386.00
Subgroup : [5F.22]	X-Rays and related radiological - SNF				
438020-0113-27-000-0	X-Ray Fees-Bethel Health-Laboratory- -	57,114.00	0.00	57,114.00	58,337.00
438200-0113-27-000-0	XRAY-PPS-Bethel Health-Laboratory- -	0.00	0.00	0.00	23.00
Subtotal [5F.22]	X-Rays and related radiological - SNF	57,114.00	0.00	57,114.00	58,360.00
Subgroup : [5H.22]	Laboratory - SNF Only				
430000-0113-27-000-0	Fees-Bethel Health-Laboratory- -	0.00	0.00	0.00	34.00
438019-0113-27-000-0	Lab Fees COVID 19-Bethel Health	2,875.00	0.00	2,875.00	0.00
438030-0113-27-000-0	Lab Fees-Bethel Health-Laboratory- -	137,976.00	0.00	137,976.00	145,194.00
440000-0113-27-000-0	Purch Services-Bethel Health-Laboratory- -	0.00	0.00	0.00	174.00
Subtotal [5H.22]	Laboratory - SNF Only	140,851.00	0.00	140,851.00	145,402.00
Subgroup : [5I.10]	Recreation - SNF				
410000-0113-07-000-0	Supplies-Bethel Health-Rec Therapy- -	3,791.00	0.00	3,791.00	14,980.00
410019-0113-07-000-0	Supplies COVID19 - Bethel Health	1,725.00	0.00	1,725.00	0.00
430000-0113-07-000-0	Fees-Bethel Health-Rec Therapy- -	0.00	0.00	0.00	77.00
431000-0113-07-000-0	Consulting Fees-Bethel Health-Rec Therapy- -	0.00	0.00	0.00	30.00
440000-0113-07-000-0	Purch Services-Bethel Health-Rec Therapy- -	7,181.00	0.00	7,181.00	66,075.00
440007-0113-36-000-0	Purch Serv-Recreation - ALU-Bethel	6,575.00	0.00	6,575.00	1,470.00
440050-0113-07-000-0	Cable Expense-Bethel Health-Rec Therapy- -	40,635.00	0.00	40,635.00	5,924.00
Subtotal [5I.10]	Recreation - SNF	59,907.00	0.00	59,907.00	88,556.00
Subgroup : [5I.12]	Recreation - Cascade Days				
410007-0113-36-000-0	Supplies - Recreation - ALU-Bethel	4,741.00	0.00	4,741.00	352.00
Subtotal [5I.12]	Recreation - Cascade Days	4,741.00	0.00	4,741.00	352.00

Subgroup : [5J.10]	Other - SNF				
440000-0113-23-000-0	Purch Services-Bethel Health-Rehab Tpy and Anc-	0.00	0.00	0.00	(182.00)
452000-0113-23-000-0	Equip Rental-Bethel Health-Rehab Tpy and Ancll-	10,009.00	0.00	10,009.00	11,686.00
452000-0113-24-000-0	Equip Rental-Bethel Health-Respiratory- -	37,426.00	0.00	37,426.00	34,184.00
Subtotal [5J.10]	Other - SNF	47,435.00	0.00	47,435.00	45,688.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	1,529,401.00	0.00	1,529,401.00	1,545,144.00
Group : [22]	Maintenance and Property				
Subgroup : [6A.02]	Repairs and Maintenance - Sqft				
410000-0113-08-000-0	Supplies-Bethel Health-Maintenance- -	56,686.00	0.00	56,686.00	39,075.00
410008-0113-36-000-0	Supplies - Maint - ALU-Bethel	3,047.00	0.00	3,047.00	352.00
Subtotal [6A.02]	Repairs and Maintenance - Sqft	59,733.00	0.00	59,733.00	39,427.00
Subgroup : [6B.02]	Heat - Square Footage				
463000-0113-25-000-0	Gas-Bethel Health-Property- -	76,641.00	0.00	76,641.00	94,206.00
Subtotal [6B.02]	Heat - Square Footage	76,641.00	0.00	76,641.00	94,206.00
Subgroup : [6C.02]	Light & Power - Square Footage				
460000-0113-25-000-0	Utilities-Bethel Health-Property- -	13,455.00	0.00	13,455.00	1,495.00
462000-0113-25-000-0	Electric-Bethel Health-Property- -	325,891.00	0.00	325,891.00	325,920.00
Subtotal [6C.02]	Light & Power - Square Footage	339,346.00	0.00	339,346.00	327,415.00
Subgroup : [6D.02]	Water - Square Footage				
464000-0113-25-000-0	Sewer-Bethel Health-Property- -	42,397.00	0.00	42,397.00	53,100.00
466000-0113-25-000-0	Water-Bethel Health-Property- -	48,724.00	0.00	48,724.00	48,246.00
Subtotal [6D.02]	Water - Square Footage	91,121.00	0.00	91,121.00	101,346.00
Subgroup : [6E]	Equipment Lease				
435210-0113-03-000-0	IT Rental-Bethel Health-Administration- -	64,169.00	(12,760.00)	51,409.00	8,007.00
452000-0113-04-000-0	Equip Rental-Bethel Health-Fiscal Operations- -	67,025.00	0.00	67,025.00	106,844.00
Subtotal [6E]	Equipment Lease	131,194.00	(12,760.00)	118,434.00	114,851.00
Subgroup : [6F.2]	Other - Square Footage				
410019-0113-08-000-0	Supplies COVID19 - Bethel Health	26.00	0.00	26.00	0.00
430000-0113-08-000-0	Fees-Bethel Health-Maintenance- -	17.00	0.00	17.00	0.00
440000-0113-08-000-0	Purch Services-Bethel Health-Maintenance- -	175,592.00	0.00	175,592.00	238,588.00
440001-0113-08-000-0	Ground Services-Bethel Health-Maintenance- -	91,548.00	0.00	91,548.00	85,179.00
440008-0113-36-000-0	Purch Serv - Maint - ALU-Bethel	2,143.00	0.00	2,143.00	744.00
442000-0113-08-000-0	Pest Control-Bethel Health-Maintenance- -	5,450.00	0.00	5,450.00	2,318.00
443000-0113-08-000-0	Carting-Bethel Health-Maintenance- -	46,764.00	0.00	46,764.00	41,729.00
Subtotal [6F.2]	Other - Square Footage	321,540.00	0.00	321,540.00	368,558.00
Subgroup : [7D.10]	Movable Equipment - Total Patient Days				
486000-0113-25-000-0	Dep Exp - Moveable Equip-Bethel Health-Property- -	86,251.00	(23,699.00)	62,552.00	70,007.00
486300-0113-25-000-0	Dep Exp - Automobile-Bethel Health-Property- -	11,570.00	0.00	11,570.00	11,570.00
Subtotal [7D.10]	Movable Equipment - Total Patient Days	97,821.00	(23,699.00)	74,122.00	81,577.00
Subgroup : [8B.10]	Mortgage Expense - Total Patient Days				
488200-0113-25-000-0	Amort Exp - Mortgage Costs-Bethel Health-Property- -	0.00	0.00	0.00	2,743.00
Subtotal [8B.10]	Mortgage Expense - Total Patient Days	0.00	0.00	0.00	2,743.00
Subgroup : [9.43]	Rental Payments - Total Patient Days				
471000-0113-25-000-0	Rent-Bethel Health-Property- -	2,484,287.00	(367,183.00)	2,117,104.00	2,101,721.00
Subtotal [9.43]	Rental Payments - Total Patient Days	2,484,287.00	(367,183.00)	2,117,104.00	2,101,721.00
Subgroup : [10A.13]	Real estate taxes paid by owner Total Patient Days				
473000-0113-25-000-0	Real Estate Taxes-Bethel Health-Property- -	6,093.00	367,183.00	373,276.00	376,926.00
Subtotal [10A.13]	Real estate taxes paid by owner Total Patient Days	6,093.00	367,183.00	373,276.00	376,926.00
Subgroup : [10C]	Personal property taxes - Total Patient Days				
472000-0113-25-000-0	Personal Property Taxes-Bethel Health-Property- -	37,602.00	0.00	37,602.00	30,493.00
Subtotal [10C]	Personal property taxes - Total Patient Days	37,602.00	0.00	37,602.00	30,493.00
Total [22]	Maintenance and Property	3,645,378.00	(36,459.00)	3,608,919.00	3,639,263.00
Group : [26]	Interest				
Subgroup : [12A2]	Second Mortgage - RHNS Only				
476000-0113-25-000-0	Interest on Notes Payable-Bethel Health-Property- -	97,107.00	0.00	97,107.00	97,107.00
Subtotal [12A2]	Second Mortgage - RHNS Only	97,107.00	0.00	97,107.00	97,107.00
Total [26]	Interest	97,107.00	0.00	97,107.00	97,107.00
Group : [27]	Interest and Insurance				
Subgroup : [12C2]	Other				
476001-0113-25-000-0	Interest Expense NP 1-Bethel Health-Property- -	1,666.00	0.00	1,666.00	2,466.00
476002-0113-25-000-0	Interest Expense NP 2-Bethel Health-Property- -	15,967.00	0.00	15,967.00	23,776.00
503100-0113-03-000-0	Interest-Bethel Health-Administration- -	6,054.00	0.00	6,054.00	15,997.00
503100-0113-25-000-0	Interest-Bethel Health-Property- -	1,285.00	0.00	1,285.00	0.00
503130-0113-03-000-0	Interest on Computer Loan-Bethel-Administratio	110.00	0.00	110.00	129.00
Subtotal [12C2]	Other	25,082.00	0.00	25,082.00	42,368.00
Subgroup : [14A.43]	Insurance on Property Total Patient Days				
472500-0113-25-000-0	Property Insurance-Bethel Health-Property- -	2,692.00	0.00	2,692.00	44,193.00
Subtotal [14A.43]	Insurance on Property Total Patient Days	2,692.00	0.00	2,692.00	44,193.00
Subgroup : [414B]	Insurance of Automobiles - Total Patient Days				
511000-0113-03-000-0	Auto Ins-Bethel Health-Administration- -	5,007.00	0.00	5,007.00	7,665.00
Subtotal [414B]	Insurance of Automobiles - Total Patient Days	5,007.00	0.00	5,007.00	7,665.00
Subgroup : [14C1]	Umbrella - Total Patient Days				
512000-0113-03-000-0	Umbrella Ins-Bethel Health-Administration- -	23,357.00	0.00	23,357.00	35,989.00
Subtotal [14C1]	Umbrella - Total Patient Days	23,357.00	0.00	23,357.00	35,989.00
Subgroup : [14C3]	Other - Total Patient Days				
510000-0113-03-000-0	Liability Ins-Bethel Health-Administration- -	189,045.00	0.00	189,045.00	141,290.00
Subtotal [14C3]	Other - Total Patient Days	189,045.00	0.00	189,045.00	141,290.00

Total [27]	Interest and Insurance	245,183.00	0.00	245,183.00	271,505.00
Group : [30]	Statement of Revenue				
Subgroup : [11A.10]	Medicaid RB - SNF Only				
311000-0113-00-000-0	Medicaid Room & Board-Bethel Health	(13,107,628.00)	0.00	(13,107,628.00)	(13,401,487.00)
311005-0113-00-000-0	Medicaid Room & Board Contra-Bethel Health	5,782,170.00	0.00	5,782,170.00	6,132,525.00
313005-0113-00-000-0	Medicaid Contra Other-Bethel Health	51.00	0.00	51.00	(1,106.00)
313101-0113-00-000-0	Medicaid Rate Adjustment-Bethel Health- - -	0.00	0.00	0.00	(50.00)
Subtotal [11A.10]	Medicaid RB - SNF Only	(7,325,407.00)	0.00	(7,325,407.00)	(7,270,118.00)
Subgroup : [11A.13]	Medicaid RB - RCH- Only (HFA)				
311030-0113-00-000-0	Medicaid ResCare Room & Board-Bethel	(541,964.00)	0.00	(541,964.00)	(588,856.00)
311035-0113-00-000-0	Medicaid ResCare R&B Contra-Bethel	46,572.00	0.00	46,572.00	57,910.00
Subtotal [11A.13]	Medicaid RB - RCH- Only (HFA)	(495,392.00)	0.00	(495,392.00)	(530,946.00)
Subgroup : [13A.10]	Medicare RB - SNF Only				
321000-0113-00-000-0	Medicare Pt A Room & Board-Bethel Health	(6,210,450.00)	0.00	(6,210,450.00)	(8,293,494.00)
321005-0113-00-000-0	Medicare Pt A R and B Contra-Bethel Health	5,142,768.00	0.00	5,142,768.00	(954,950.00)
323005-0113-00-000-0	Medicare Pt A Contra Other-Bethel Health	109,426.00	0.00	109,426.00	186,217.00
Subtotal [13A.10]	Medicare RB - SNF Only	(958,256.00)	0.00	(958,256.00)	(9,062,227.00)
Subgroup : [14A.10]	Private RB - SNF Only				
303100-0113-00-000-0	Hospice Revenue-Bethel Health	(987,137.00)	0.00	(987,137.00)	(987,328.00)
303700-0113-00-000-0	Hospice C/A-Bethel Health	411,346.00	0.00	411,346.00	444,391.00
304100-0113-00-000-0	Hospice Pharmacy-Bethel Health	(1,848.00)	0.00	(1,848.00)	(958.00)
304105-0113-00-000-0	Hospice Pharmacy Contra-Bethel Health	1,848.00	0.00	1,848.00	958.00
341000-0113-00-000-0	Private Room & Board-Bethel Health	(1,688,584.00)	0.00	(1,688,584.00)	(2,211,986.00)
341005-0113-00-000-0	Private Room & Board Contra-Bethel Health	(4,095.00)	0.00	(4,095.00)	167,914.00
351000-0113-00-000-0	Comm Ins Room & Board-Bethel Health	(742,410.00)	0.00	(742,410.00)	(1,055,956.00)
351005-0113-00-000-0	Comm Ins Room & Board Contra-Bethel Health	184,646.00	0.00	184,646.00	281,568.00
353005-0113-00-000-0	Comm Ins Contra Other-Bethel Health	14,109.00	0.00	14,109.00	39,885.00
371000-0113-00-000-0	Mgd Medicare Room and Board-Bethel Health	(2,514,245.00)	0.00	(2,514,245.00)	(2,022,605.00)
371005-0113-00-000-0	Mgd Medicare R&B Contra-Bethel Health	940,062.00	0.00	940,062.00	435,717.00
373005-0113-00-000-0	Mgd Medicare Contra Other-Bethel Health	50,726.00	0.00	50,726.00	42,384.00
Subtotal [14A.10]	Private RB - SNF Only	(4,335,582.00)	0.00	(4,335,582.00)	(4,866,016.00)
Subgroup : [14A.12]	Private RB - RHNS Only				
341020-0113-00-000-0	PVT R&B ALU-Bethel	(1,604,190.00)	0.00	(1,604,190.00)	(1,734,176.00)
341021-0113-00-000-0	PVT Adtl Ancillary ALU-Bethel	(112,517.00)	0.00	(112,517.00)	(142,814.00)
Subtotal [14A.12]	Private RB - RHNS Only	(1,716,707.00)	0.00	(1,716,707.00)	(1,876,990.00)
Subgroup : [14A.13]	Private RB - RCH- Only (HFA)				
341030-0113-00-000-0	Private Room & Board-Res Care-Bethel	(135,740.00)	0.00	(135,740.00)	(128,705.00)
Subtotal [14A.13]	Private RB - RCH- Only (HFA)	(135,740.00)	0.00	(135,740.00)	(128,705.00)
Subgroup : [11A.10]	Prescription Drugs Medicare - SNF Only				
324100-0113-00-000-0	Medicare Pt A Pharmacy-Bethel Health	(374,861.00)	0.00	(374,861.00)	(438,886.00)
324105-0113-00-000-0	Medicare Pt A Pharmacy Contra-Bethel Health	407,494.00	0.00	407,494.00	438,886.00
335700-0113-00-000-0	Medicare Pt B Flu/Pneumonia-Bethel Health	(1,227.00)	0.00	(1,227.00)	(3,372.00)
Subtotal [11A.10]	Prescription Drugs Medicare - SNF Only	31,406.00	0.00	31,406.00	(3,372.00)
Subgroup : [11C.10]	Prescription drugs - SNF- Only (CCH)				
314100-0113-00-000-0	Medicaid Pharmacy-Bethel Health	(20,794.00)	0.00	(20,794.00)	(24,908.00)
314105-0113-00-000-0	Medicaid Pharmacy Contra-Bethel Health	20,866.00	0.00	20,866.00	24,908.00
314500-0113-00-000-0	Medicaid IV Therapy-Bethel Health	(71.00)	0.00	(71.00)	(13.00)
344100-0113-00-000-0	Private Pharmacy-Bethel Health	(120.00)	0.00	(120.00)	(866.00)
344105-0113-00-000-0	Private Pharmacy Contra-Bethel Health	(160.00)	0.00	(160.00)	911.00
354100-0113-00-000-0	Comm Ins Pharmacy-Bethel Health	(47,523.00)	0.00	(47,523.00)	(60,245.00)
354105-0113-00-000-0	Comm Ins Pharmacy Contra-Bethel Health	49,468.00	0.00	49,468.00	55,761.00
354500-0113-00-000-0	Comm Ins IV Therapy-Bethel Health	(2,268.00)	0.00	(2,268.00)	(6,111.00)
374100-0113-00-000-0	Mgd Medicare Pharmacy-Bethel Health	(150,426.00)	0.00	(150,426.00)	(94,242.00)
374105-0113-00-000-0	Mgd Medicare Pharmacy Contra-Bethel Health	162,454.00	0.00	162,454.00	94,241.00
375700-0113-00-000-0	Mgd Medicare Flu/Pneumonia-Bethel Health	(773.00)	0.00	(773.00)	(913.00)
384105-0113-00-000-0	Mgd Medicaid Pharmacy Contra-Bethel Health- - -	0.00	0.00	0.00	1,217.00
Subtotal [11C.10]	Prescription drugs - SNF- Only (CCH)	10,653.00	0.00	10,653.00	(10,260.00)
Subgroup : [11A.10]	Medical Supplies Medicare - SNF Only				
324200-0113-00-000-0	MCR Pt A Chargeable Med Supp-Bethel Health	(734.00)	0.00	(734.00)	(175.00)
324205-0113-00-000-0	MCR Pt A Charge Med Supp Contra-Bethel Health	734.00	0.00	734.00	175.00
324500-0113-00-000-0	Medicare Pt A IV Therapy-Bethel Health	(32,633.00)	0.00	(32,633.00)	(32,559.00)
324900-0113-00-000-0	Medicare Pt A Specialty Beds-Bethel Health	(1,212.00)	0.00	(1,212.00)	(9,622.00)
374500-0113-00-000-0	Mgd Medicare IV Therapy-Bethel Health	(14,872.00)	0.00	(14,872.00)	(6,791.00)
Subtotal [11A.10]	Medical Supplies Medicare - SNF Only	(48,717.00)	0.00	(48,717.00)	(48,972.00)
Subgroup : [11C.10]	Medical Supplies Non Medicare - SNF Only				
303005-0113-00-000-0	Hospice Contra Other	122.00	0.00	122.00	0.00
304900-0113-00-000-0	Hospice Specialty Beds-Bethel	(122.00)	0.00	(122.00)	0.00
354900-0113-00-000-0	Comm Ins Specialty Beds-Bethel Health	(1,021.00)	0.00	(1,021.00)	(4,532.00)
374900-0113-00-000-0	Mgd Medicare Specialty Beds-Bethel Health	(446.00)	0.00	(446.00)	(2,256.00)
Subtotal [11C.10]	Medical Supplies Non Medicare - SNF Only	(1,467.00)	0.00	(1,467.00)	(6,788.00)
Subgroup : [13A.07]	PT Medicare - PT Treatments				
321006-0113-00-000-0	Medicare A PT Contra-Bethel Health	(1,105,944.00)	0.00	(1,105,944.00)	0.00
324300-0113-00-000-0	Medicare Pt A PT-Bethel Health	(645,386.00)	0.00	(645,386.00)	(1,409,938.00)
324305-0113-00-000-0	Medicare Pt A PT Contra-Bethel Health	645,386.00	0.00	645,386.00	1,409,938.00
334300-0113-00-000-0	Medicare Pt B PT-Bethel Health	(333,503.00)	0.00	(333,503.00)	(181,773.00)
334305-0113-00-000-0	Medicare Pt B PT Contra-Bethel Health	69,878.00	0.00	69,878.00	36,950.00
337400-0113-00-000-0	Mgd Medicare Pt B ST-Bethel Health	(1,247.00)	0.00	(1,247.00)	0.00
337405-0113-00-000-0	Mgd Medicare Pt B ST Contra-Bethel Health	185.00	0.00	185.00	0.00
371006-0113-00-000-0	Mgd Medicare PT Contra-Bethel Health	(82,557.00)	0.00	(82,557.00)	0.00
399130-0113-00-000-0	O/P PT - Part B-Bethel	(36,965.00)	0.00	(36,965.00)	(37,145.00)
399135-0113-00-000-0	O/P Part B Contra-Bethel	5,034.00	0.00	5,034.00	5,930.00
Subtotal [13A.07]	PT Medicare - PT Treatments	(1,485,119.00)	0.00	(1,485,119.00)	(176,038.00)
Subgroup : [13C.07]	PT Other - PT Treatments				
304300-0113-00-000-0	Hospice PT-Bethel	(400.00)	0.00	(400.00)	(1,825.00)
304305-0113-00-000-0	Hospice PT Contra-Bethel	86.00	0.00	86.00	438.00
314300-0113-00-000-0	Medicaid PT-Bethel Health	(6,335.00)	0.00	(6,335.00)	(13,826.00)
314305-0113-00-000-0	Medicaid PT Contra-Bethel Health	6,335.00	0.00	6,335.00	13,826.00
337300-0113-00-000-0	Mgd Medicare Pt B PT-Bethel Health	(8,947.00)	0.00	(8,947.00)	(5,413.00)

337305-0113-00-000-0	Mgd Medicare Pt B PT Contra-Bethel Health	7,183.00	0.00	7,183.00	1,838.00
344300-0113-00-000-0	Private PT-Bethel Health	(3,029.00)	0.00	(3,029.00)	(8,026.00)
344305-0113-00-000-0	Private PT Contra-Bethel Health	8.00	0.00	8.00	1,314.00
354300-0113-00-000-0	Comm Ins PT-Bethel Health	(93,714.00)	0.00	(93,714.00)	(166,794.00)
354305-0113-00-000-0	Comm Ins PT Contra-Bethel Health	91,489.00	0.00	91,489.00	166,591.00
374300-0113-00-000-0	Mgd Medicare PT-Bethel Health	(277,309.00)	0.00	(277,309.00)	(222,911.00)
374305-0113-00-000-0	Mgd Medicare PT Contra-Bethel Health	277,309.00	0.00	277,309.00	222,911.00
378100-0113-00-000-0	Medicare Mgd Care Pt B PT-Bethel Health	(270,091.00)	0.00	(270,091.00)	(53,374.00)
378105-0113-00-000-0	Medicare Mgd Pt B PT Contra-Bethel Health	98,315.00	0.00	98,315.00	19,493.00
399140-0113-00-000-0	O/P PT - Private-Bethel	(5,567.00)	0.00	(5,567.00)	(7,858.00)
399145-0113-00-000-0	O/P PVT Contra Bethel	(2,567.00)	0.00	(2,567.00)	1,194.00
399150-0113-00-000-0	O/P PT - Comm Ins Bethel	(68,240.00)	0.00	(68,240.00)	(90,155.00)
399155-0113-00-000-0	O/P Comm Ins Contra - Bethel	4,974.00	0.00	4,974.00	12,634.00
Subtotal [I13C.07]	PT Other - PT Treatments	(250,500.00)	0.00	(250,500.00)	(129,943.00)
Subgroup : [I14A.08]	ST Medicare - ST Treatments				
321008-0113-00-000-0	Medicare A ST Contra-Bethel Health	(402,303.00)	0.00	(402,303.00)	0.00
324400-0113-00-000-0	Medicare Pt A ST-Bethel Health	(133,217.00)	0.00	(133,217.00)	(173,965.00)
324405-0113-00-000-0	Medicare Pt A ST Contra-Bethel Health	133,217.00	0.00	133,217.00	173,965.00
334400-0113-00-000-0	Medicare Pt B ST-Bethel Health	(71,403.00)	0.00	(71,403.00)	(25,816.00)
334405-0113-00-000-0	Medicare Pt B ST Contra-Bethel Health	576.00	0.00	576.00	152.00
Subtotal [I14A.08]	ST Medicare - ST Treatments	(473,130.00)	0.00	(473,130.00)	(25,664.00)
Subgroup : [I14C.08]	ST Other - ST Treatments				
304400-0113-00-000-0	Hospice ST	(1,178.00)	0.00	(1,178.00)	(1,864.00)
304405-0113-00-000-0	Hospice ST Contra	(5.00)	0.00	(5.00)	(13.00)
314400-0113-00-000-0	Medicaid ST-Bethel Health	(349.00)	0.00	(349.00)	(3,225.00)
314405-0113-00-000-0	Medicaid ST Contra-Bethel Health	349.00	0.00	349.00	3,225.00
344400-0113-00-000-0	Private ST-Bethel Health	(714.00)	0.00	(714.00)	(186.00)
344405-0113-00-000-0	Private ST Contra-Bethel Health	294.00	0.00	294.00	86.00
354400-0113-00-000-0	Comm Ins ST-Bethel Health	(10,520.00)	0.00	(10,520.00)	(22,506.00)
354405-0113-00-000-0	Comm Ins ST Contra-Bethel Health	10,021.00	0.00	10,021.00	22,377.00
371008-0113-00-000-0	Mgd Medicare ST Contra-Bethel Health	(27,677.00)	0.00	(27,677.00)	0.00
374400-0113-00-000-0	Mgd Medicare ST-Bethel Health	(68,269.00)	0.00	(68,269.00)	(31,315.00)
374405-0113-00-000-0	Mgd Medicare ST Contra-Bethel Health	68,269.00	0.00	68,269.00	31,315.00
378120-0113-00-000-0	Medicare Mgd Care Pt B ST-Bethel Health	(59,527.00)	0.00	(59,527.00)	(5,419.00)
378125-0113-00-000-0	Medicare Mgd Pt B ST-Contra-Bethel Health	12,559.00	0.00	12,559.00	949.00
Subtotal [I14C.08]	ST Other - ST Treatments	(76,747.00)	0.00	(76,747.00)	(6,576.00)
Subgroup : [I15A.09]	OT Medicare - OT Treatments				
321007-0113-00-000-0	Medicare A OT Contra-Bethel Health	(1,022,200.00)	0.00	(1,022,200.00)	0.00
324800-0113-00-000-0	Medicare Pt A OT-Bethel Health	(700,878.00)	0.00	(700,878.00)	(1,937,678.00)
324805-0113-00-000-0	Medicare Pt A OT Contra-Bethel Health	700,878.00	0.00	700,878.00	1,937,678.00
334800-0113-00-000-0	Medicare Pt B OT-Bethel Health	(375,904.00)	0.00	(375,904.00)	(210,944.00)
334805-0113-00-000-0	Medicare Pt B OT Contra-Bethel Health	82,585.00	0.00	82,585.00	43,782.00
Subtotal [I15A.09]	OT Medicare - OT Treatments	(1,315,519.00)	0.00	(1,315,519.00)	(167,162.00)
Subgroup : [I15C.09]	OT Other - OT Treatments				
304800-0113-00-000-0	Hospice OT-Bethel	(597.00)	0.00	(597.00)	(2,040.00)
304805-0113-00-000-0	Hospice OT Contra-Bethel Health	115.00	0.00	115.00	510.00
314800-0113-00-000-0	Medicaid OT-Bethel Health	(5,763.00)	0.00	(5,763.00)	(9,856.00)
314805-0113-00-000-0	Medicaid OT Contra-Bethel Health	5,763.00	0.00	5,763.00	9,856.00
337800-0113-00-000-0	Mgd Medicare Pt B OT-Bethel Health	(6,350.00)	0.00	(6,350.00)	(5,633.00)
337805-0113-00-000-0	Mgd Medicare Pt B OT Contra-Bethel Health	3,683.00	0.00	3,683.00	1,035.00
344800-0113-00-000-0	Private OT-Bethel Health	(2,164.00)	0.00	(2,164.00)	(7,660.00)
344805-0113-00-000-0	Private OT Contra-Bethel Health	239.00	0.00	239.00	568.00
354800-0113-00-000-0	Comm Ins OT-Bethel Health	(100,473.00)	0.00	(100,473.00)	(194,781.00)
354805-0113-00-000-0	Comm Ins OT Contra-Bethel Health	97,885.00	0.00	97,885.00	193,869.00
371007-0113-00-000-0	Mgd Medicare OT Contra-Bethel Health	(75,991.00)	0.00	(75,991.00)	0.00
374800-0113-00-000-0	Mgd Medicare OT-Bethel Health	(296,264.00)	0.00	(296,264.00)	(280,678.00)
374805-0113-00-000-0	Mgd Medicare OT Contra-Bethel Health	296,264.00	0.00	296,264.00	280,678.00
378130-0113-00-000-0	Medicare Mgd Care Pt B OT-Bethel Health	(248,662.00)	0.00	(248,662.00)	(42,433.00)
378135-0113-00-000-0	Medicare Mgd Pt B OT Contra-Bethel Health	112,054.00	0.00	112,054.00	17,705.00
399230-0113-00-000-0	O/P OT - Part B-Bethel	(4,925.00)	0.00	(4,925.00)	(9,784.00)
399250-0113-00-000-0	O/P OT - Comm Ins-Bethel	(4,749.00)	0.00	(4,749.00)	(4,597.00)
Subtotal [I15C.09]	OT Other - OT Treatments	(229,935.00)	0.00	(229,935.00)	(53,241.00)
Subgroup : [I16A.10]	Other Medicare - SNF Only				
321009-0113-00-000-0	Medicare A NTA Contra-Bethel Health	(1,505,741.00)	0.00	(1,505,741.00)	0.00
321010-0113-00-000-0	Medicare A Nsgng Comp Contra-Bethel Health	(2,251,213.00)	0.00	(2,251,213.00)	0.00
324000-0113-00-000-0	Medicare Pt A Ambulance-Bethel Health- - -	0.00	0.00	0.00	(298.00)
324600-0113-00-000-0	Medicare Pt A Lab-Bethel Health	(77,146.00)	0.00	(77,146.00)	(88,021.00)
325000-0113-00-000-0	Medicare Pt A X-Ray-Bethel Health	(31,067.00)	0.00	(31,067.00)	(53,598.00)
328000-0113-00-000-0	Medicare Pt A Sequestration-Bethel Health	85,032.00	0.00	85,032.00	166,096.00
329000-0113-00-000-0	Medicare Pt A Settlement-Bethel Health	(3,394.00)	0.00	(3,394.00)	(3,782.00)
338000-0113-00-000-0	Medicare Pt B Prior Period-Bethel Health	5,932.00	0.00	5,932.00	6,344.00
371009-0113-00-000-0	Mgd Medicare NTA Contra-Bethel Health	(109,861.00)	0.00	(109,861.00)	0.00
371010-0113-00-000-0	Mgd Medicare Nsgng Comp Contra-Bethel Health	(170,281.00)	0.00	(170,281.00)	0.00
Subtotal [I16A.10]	Other Medicare - SNF Only	(4,057,739.00)	0.00	(4,057,739.00)	26,741.00
Subgroup : [I16B.10]	Other Non Medicare - SNF Only				
314600-0113-00-000-0	Medicaid Lab-Bethel Health	(51.00)	0.00	(51.00)	(97.00)
318000-0113-00-000-0	Medicaid C/A Prior Period-Bethel Health- - -	0.00	0.00	0.00	3,952.00
344600-0113-00-000-0	Private Lab-Bethel Health- - -	0.00	0.00	0.00	(45.00)
354600-0113-00-000-0	Comm Ins Lab-Bethel Health	(9,720.00)	0.00	(9,720.00)	(15,845.00)
355000-0113-00-000-0	Comm Ins X-Ray-Bethel Health	(3,563.00)	0.00	(3,563.00)	(8,919.00)
374600-0113-00-000-0	Mgd Medicare Lab-Bethel Health	(33,923.00)	0.00	(33,923.00)	(20,868.00)
375000-0113-00-000-0	Mgd Medicare X-Ray-Bethel Health	(16,356.00)	0.00	(16,356.00)	(12,468.00)
378000-0113-00-000-0	Mgd Medicare Prior Period-Bethel Health	12,117.00	0.00	12,117.00	8,282.00
541000-0113-03-000-0	Misc. Expense-Bethel Health-Administration- -	2,923.00	31,272.00	34,195.00	10,004.00
			RJE - 3	31,272.00	
541050-0113-03-000-0	Prior Period Expense-Bethel Health- - -	(18,518.00)	0.00	(18,518.00)	(59,948.00)
Subtotal [I16B.10]	Other Non Medicare - SNF Only	(67,091.00)	31,272.00	(35,819.00)	(95,953.00)
Subgroup : [IV1.10]	Meals - SNF Only				
391510-0113-00-000-0	Misc Meals Income -Bethel	(1,037.00)	0.00	(1,037.00)	(2,046.00)
Subtotal [IV1.10]	Meals - SNF Only	(1,037.00)	0.00	(1,037.00)	(2,046.00)
Subgroup : [IV5.22]	Interest income - Non Reimbursable				
391100-0113-00-000-0	Interest Income-Bethel Health	(3,966.00)	0.00	(3,966.00)	(1,217.00)
Subtotal [IV5.22]	Interest income - Non Reimbursable	(3,966.00)	0.00	(3,966.00)	(1,217.00)

Subgroup : [IV8.10]	Other - SNF Only				
391500-0113-00-000-0	Misc. Other Income-Bethel Health	(1,687,559.00)	0.00	(1,687,559.00)	(54,828.00)
391900-0113-00-000-0	Long- Term CT PET Tax Income-Bethel Health - -	0.00	0.00	0.00	(182,880.00)
Subtotal [IV8.10]	Other - SNF Only	(1,687,559.00)	0.00	(1,687,559.00)	(237,708.00)
Total [30]	Statement of Revenue	(24,623,551.00)	31,272.00	(24,592,279.00)	(24,673,201.00)
Group : [31]	Balance Sheet - Assets				
Subgroup : [A1]	Cash				
100000-0113-00-000-0	Cash-Bethel Health	20,519.00	0.00	20,519.00	(13,144.00)
101000-0113-00-000-0	Cash - Operating-Bethel Health	105,727.00	0.00	105,727.00	119,345.00
102000-0113-00-000-0	Cash - Payroll-Bethel Health	5,209.00	0.00	5,209.00	16,873.00
104000-0113-00-000-0	Cash Savings-Bethel Health	935,794.00	0.00	935,794.00	895,913.00
105000-0113-00-000-0	Cash Savings Patients-Bethel Health	2,658.00	0.00	2,658.00	2,657.00
106000-0113-00-000-0	Petty Cash-Bethel Health	800.00	0.00	800.00	500.00
106100-0113-00-000-0	Petty Cash Res Funds-Bethel Health	1,200.00	0.00	1,200.00	1,100.00
107000-0113-00-000-0	Resident Refunds-Bethel Health	41,092.00	0.00	41,092.00	34,375.00
108500-0113-00-000-0	Cash - Private Patient-Bethel Health	203,830.00	0.00	203,830.00	183,433.00
109000-0113-00-000-0	Petty Cash - Residents-Bethel Health- - -	0.00	0.00	0.00	100.00
Subtotal [A1]	Cash	1,316,829.00	0.00	1,316,829.00	1,241,152.00
Subgroup : [A2]	Resident Accounts Receivable				
110000-0113-00-000-0	Accounts Receivable-Bethel Health	89,052.00	0.00	89,052.00	89,052.00
110700-0113-00-000-0	A/R - Outpatient Therapy Priv-Bethel Health	1,466.00	0.00	1,466.00	4,248.00
110701-0113-00-000-0	A/R - Outpatient Therapy Med B-Bethel Health	7,473.00	0.00	7,473.00	2,816.00
110702-0113-00-000-0	A/R - Outpatient Therapy Insu-Bethel Health	15,519.00	0.00	15,519.00	13,560.00
110703-0113-00-000-0	A/R - Outpatient Med B Co-Ins-Bethel Health	(366.00)	0.00	(366.00)	(443.00)
110704-0113-00-000-0	A/R-O/P Therapy Private Coins-Bethel Health	1,208.00	0.00	1,208.00	2,957.00
110705-0113-00-000-0	A/R-O/P Therapy Medicaid Coins-Bethel Health	169.00	0.00	169.00	968.00
111000-0113-00-000-0	A/R Private-Bethel Health	120,414.00	0.00	120,414.00	6,358.00
111200-0113-00-000-0	A/R Comm Ins-Bethel Health	211,830.00	0.00	211,830.00	282,898.00
111300-0113-00-000-0	AR Hospice-Bethel Health	44,397.00	0.00	44,397.00	93,857.00
111400-0113-00-000-0	A/R Mgd Medicare-Bethel Health	42,902.00	0.00	42,902.00	86,157.00
112000-0113-00-000-0	A/R Medicare Pt A-Bethel Health	699,183.00	0.00	699,183.00	570,959.00
112500-0113-00-000-0	A/R Medicare Pt B-Bethel Health	43,046.00	0.00	43,046.00	14,431.00
113000-0113-00-000-0	A/R Medicaid-Bethel Health	936,268.00	0.00	936,268.00	684,255.00
114000-0113-00-000-0	A/R Patient Ptipcipation-Bethel Health	17,484.00	0.00	17,484.00	79,021.00
116100-0113-00-000-0	Medicare Co-Ins Bad Debt-Bethel Health	15,569.00	0.00	15,569.00	6,797.00
116200-0113-00-000-0	Allowance for Doubtful Accounts-Bethel Health	(708,586.00)	0.00	(708,586.00)	(803,538.00)
Subtotal [A2]	Resident Accounts Receivable	1,537,028.00	0.00	1,537,028.00	1,134,353.00
Subgroup : [A4]	Inventories				
130000-0113-00-000-0	Inventory-Bethel Health	59,787.00	0.00	59,787.00	44,442.00
Subtotal [A4]	Inventories	59,787.00	0.00	59,787.00	44,442.00
Subgroup : [A5]	Prepaid Expenses				
121400-0113-00-000-0	Prepaid Workers Comp-Bethel Health	40,584.00	0.00	40,584.00	40,598.00
122200-0113-00-000-0	Prepaid Gen. Ins-Bethel Health	44,850.00	0.00	44,850.00	40,485.00
129000-0113-00-000-0	Prepaid Expense Other-Bethel Health	16,914.00	0.00	16,914.00	65,706.00
129100-0113-00-000-0	Prepaid Real Estate Taxes-Bethel Health	4,604.00	0.00	4,604.00	4,559.00
129110-0113-00-000-0	Prepaid Personal Property Taxes-Bethel Health	21,823.00	0.00	21,823.00	22,442.00
129200-0113-00-000-0	Prepaid Corp Taxes-Bethel Health- - -	0.00	0.00	0.00	(742.00)
129300-0113-00-000-0	Prepaid Mgmt Assets-Bethel Health	16,565.00	0.00	16,565.00	2,121.00
Subtotal [A5]	Prepaid Expenses	145,340.00	0.00	145,340.00	175,169.00
Subgroup : [A8]	Other Current Assets				
129900-0113-00-000-0	CT PET Deferred Tax-Bethel Health	171,832.00	0.00	171,832.00	182,880.00
141600-0113-00-000-0	Due from Related-Bethel Health	1,876.00	0.00	1,876.00	532.00
145000-0113-00-000-0	Security Deposits-Bethel Health	25,894.00	0.00	25,894.00	20,094.00
Subtotal [A8]	Other Current Assets	199,602.00	0.00	199,602.00	203,506.00
Subgroup : [B6]	Movable Equipment				
156000-0113-00-000-0	Moveable Equip-Bethel Health	1,839,249.00	(6,137.00)	1,833,112.00	1,750,195.00
156100-0113-00-000-0	Moveable Equip Mgmt-Bethel Health	40,389.00	0.00	40,389.00	40,389.00
156400-0113-00-000-0	Equipment - Moveable Alu-Bethel Health	48,147.00	0.00	48,147.00	48,147.00
166000-0113-00-000-0	Accum Dep - Moveable Equip-Bethel Health	(1,549,235.00)	(1,436.00)	(1,550,671.00)	(1,516,045.00)
166100-0113-00-000-0	Accum Dep - Moveable Equip Mgmt-Bethel Health	(56,323.00)	0.00	(56,323.00)	(28,397.00)
Subtotal [B6]	Movable Equipment	322,227.00	(7,573.00)	314,654.00	294,289.00
Subgroup : [B7]	Motor Vehicles				
156300-0113-00-000-0	Automobiles-Bethel Health	121,063.00	0.00	121,063.00	121,063.00
166300-0113-00-000-0	Accum Dep - Automobile-Bethel Health	(100,816.00)	0.00	(100,816.00)	(89,246.00)
Subtotal [B7]	Motor Vehicles	20,247.00	0.00	20,247.00	31,817.00
Subgroup : [B9]	Other Fixed Assets				
153600-0113-00-000-0	Construction in Progress-Bethel Health	36,064.00	0.00	36,064.00	14,276.00
Subtotal [B9]	Other Fixed Assets	36,064.00	0.00	36,064.00	14,276.00
Total [31]	Balance Sheet - Assets	3,637,124.00	(7,573.00)	3,629,551.00	3,139,004.00
Group : [33]	Liabilities				
Subgroup : [A1]	Accounts Payable				
210000-0113-00-000-0	Accounts Payable-Bethel Health	(1,997,101.00)	0.00	(1,997,101.00)	(1,748,554.00)
210100-0113-00-000-0	Due To Amal SS-Bethel Health- - -	0.00	0.00	0.00	(58,156.00)
Subtotal [A1]	Accounts Payable	(1,997,101.00)	0.00	(1,997,101.00)	(1,806,710.00)
Subgroup : [A2]	Notes Payable				
211001-0113-00-000-0	Notes Payable ST1-Bethel Health	(780,514.00)	0.00	(780,514.00)	(780,514.00)
211002-0113-00-000-0	Notes Payable ST2-Bethel Health	(606,729.00)	0.00	(606,729.00)	(606,729.00)
211400-0113-00-000-0	Equipment Obligation ST-Bethel Health	(391.00)	0.00	(391.00)	0.00
Subtotal [A2]	Notes Payable	(1,387,634.00)	0.00	(1,387,634.00)	(1,387,243.00)
Subgroup : [A4]	Accrued Payroll				
250020-0113-00-000-0	Accrued Pension-Bethel Health	(17,782.00)	0.00	(17,782.00)	(13,364.00)
250030-0113-00-000-0	Accrued Worker's Comp-Bethel Health	(142,226.00)	0.00	(142,226.00)	(91,914.00)
250100-0113-00-000-0	Accrued Payroll-Bethel Health	(235,286.00)	0.00	(235,286.00)	(222,471.00)
252000-0113-00-000-0	Accrued Vacation-Bethel Health	(626,951.00)	0.00	(626,951.00)	(485,935.00)
Subtotal [A4]	Accrued Payroll	(1,022,245.00)	0.00	(1,022,245.00)	(813,684.00)

Subgroup : [A7]	Medicare Final Settlement Payable				
221700-0113-00-000-0	Due to Medicaid-Bethel Health	(154,247.00)	0.00	(154,247.00)	(187,337.00)
Subtotal [A7]	Medicare Final Settlement Payable	<u>(154,247.00)</u>	<u>0.00</u>	<u>(154,247.00)</u>	<u>(187,337.00)</u>
Subgroup : [A12]	Other Current Liabilities				
220000-0113-00-000-0	Loans and Exchange-Bethel Health	1,743.00	0.00	1,743.00	0.00
220200-0113-00-000-0	ADP Unclaimed checks-Bethel Health	254.00	0.00	254.00	(11,116.00)
221750-0113-00-000-0	Deferred Revenue Alu-Bethel Health	(134,177.00)	0.00	(134,177.00)	(134,177.00)
221760-0113-00-000-0	Deferred Revenue Rcf-Bethel Health	(243,450.00)	0.00	(243,450.00)	0.00
226200-0113-00-000-0	Patients Fund-Bethel Health	(2,658.00)	0.00	(2,658.00)	(2,357.00)
227000-0113-00-000-0	Sec Deposit Private Patient-Bethel Health	(203,830.00)	0.00	(203,830.00)	(183,433.00)
250000-0113-00-000-0	Accrued Expenses-Bethel Health	(207,373.00)	0.00	(207,373.00)	(246,786.00)
251000-0113-00-000-0	Accrued Purchases-Bethel Health - -	0.00	0.00	0.00	(13,449.00)
254000-0113-00-000-0	Accr Interest Cert-Bethel Health	(1,648,072.00)	0.00	(1,648,072.00)	(1,550,965.00)
254900-0113-00-000-0	CT PET Tax Accrued Expense-Bethel Health	(54,978.00)	0.00	(54,978.00)	(48,792.00)
Subtotal [A12]	Other Current Liabilities	<u>(2,492,541.00)</u>	<u>0.00</u>	<u>(2,492,541.00)</u>	<u>(2,191,075.00)</u>
Subgroup : [B3]	Loans from Owenrs or Related Parties				
221400-0113-00-000-0	Due to Realty-Bethel Health	(11,942,776.00)	0.00	(11,942,776.00)	(12,294,422.00)
229400-0113-00-000-0	Loans Payable Officer-Bethel Health	(138,500.00)	0.00	(138,500.00)	(138,500.00)
271500-0113-00-000-0	Due to Related-Bethel Health	(15,379.00)	0.00	(15,379.00)	(41,932.00)
Subtotal [B3]	Loans from Owenrs or Related Parties	<u>(12,096,655.00)</u>	<u>0.00</u>	<u>(12,096,655.00)</u>	<u>(12,474,854.00)</u>
Subgroup : [B4]	Other Long Term Liabilities				
211101-0113-00-000-0	Notes Payable LT1-Bethel Health	(344,000.00)	0.00	(344,000.00)	(389,000.00)
211105-0113-00-000-0	Notes Payable LT5-Bethel Health	(23,176.00)	0.00	(23,176.00)	(34,818.00)
211106-0113-00-000-0	Notes/Loans Payable LT - Bethel Health	(103,311.00)	0.00	(103,311.00)	0.00
211411-0113-00-000-0	Equipment Obligation LT 1-Bethel Health	(1,599.00)	0.00	(1,599.00)	(2,376.00)
Subtotal [B4]	Other Long Term Liabilities	<u>(472,086.00)</u>	<u>0.00</u>	<u>(472,086.00)</u>	<u>(426,194.00)</u>
Total [33]	Liabilities	<u>(19,622,509.00)</u>	<u>0.00</u>	<u>(19,622,509.00)</u>	<u>(19,287,097.00)</u>
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
280000-0113-00-000-0	Capital-Bethel Health	15,587,435.00	0.00	15,587,435.00	15,587,433.00
286000-0113-00-000-0	Ptner Drawings-Bethel Health	150,024.00	0.00	150,024.00	9,976.00
295000-0113-00-000-0	Retained Earnings-Bethel Health	508,390.00	0.00	508,390.00	1,096,787.00
Subtotal [B5]	Cumulated Earnings	<u>16,245,849.00</u>	<u>0.00</u>	<u>16,245,849.00</u>	<u>16,694,196.00</u>
Total [35]	Equity	<u>16,245,849.00</u>	<u>0.00</u>	<u>16,245,849.00</u>	<u>16,694,196.00</u>
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Bethel Health Care**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
Reclass rental expense out of management fee				
431000-0113-04-000-0	Consulting Fees-Bethel Health-Fiscal Operation- -		33,394.00	
434000-0113-03-000-0	Shared Services-Bethel Health-Administration- -			33,394.00
Total			33,394.00	33,394.00
Reclassifying Journal Entries JE # 2				
Reclass IT subscription out of lease expense for cost reporting purposes				
435200-0113-03-000-0	IT Services-Bethel Health-Administration- -		12,760.00	
435210-0113-03-000-0	IT Rental-Bethel Health-Administration- -			12,760.00
Total			12,760.00	12,760.00
Reclassifying Journal Entries JE # 3				
To post FA adjustment PBC				
541000-0113-03-000-0	Misc. Expense-Bethel Health-Administration- -		31,272.00	
156000-0113-00-000-0	Moveable Equip-Bethel Health			6,137.00
166000-0113-00-000-0	Accum Dep - Moveable Equip-Bethel Health			1,436.00
486000-0113-25-000-0	Dep Exp - Moveable Equip-Bethel Healt-Property- -			23,699.00
Total			31,272.00	31,272.00
Reclassifying Journal Entries JE # 4				
Reclass Administrator and Director of AL/RCH to correct lines.				
400000-0113-36-101-0	Director of Dietary - Bethel		69,633.00	
400000-0113-03-007-0	Salary-Bethel Health-Administration-Administrati-			27,579.00
400000-0113-03-017-0	Salary-Bethel Health-Administration-Asst Adminis-			42,054.00
Total			69,633.00	69,633.00
Reclassifying Journal Entries JE # 5				
Reclass Chamber dues and subscriptions to correct lines				
491001-0113-03-000-0	Subscriptions-Bethel Health-Administration- - Marcum 102 Chamber Dues		25.00 175.00	
491000-0113-03-000-0	Dues-Bethel Health-Administration- -			200.00
Total			200.00	200.00
Reclassifying Journal Entries JE # 6				
Reclass real estate taxes out of rent				
473000-0113-25-000-0	Real Estate Taxes-Bethel Health-Property- -		367,183.00	
471000-0113-25-000-0	Rent-Bethel Health-Property- -			367,183.00
Total			367,183.00	367,183.00
Total Reclassifying Journal Entries			514,442.00	514,442.00
Total All Journal Entries			514,442.00	514,442.00