

# State of Connecticut



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

|   |   |
|---|---|
| Name of Facility (as licensed)<br>Bristol Crossings, LLC  |   |
| Address (No. & Street, City, State, Zip Code)<br>61 Bellevue Ave, Bristol, CT 06010                               |   |
| Type of Facility  |   |
| <input checked="" type="checkbox"/> Chronic and Convalescent<br><input type="checkbox"/> Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing<br><input type="checkbox"/> Supervision only<br>(RHNS) <input type="checkbox"/> (Specify) |
| Report for Year Beginning<br>10/1/2019  | Report for Year Ending<br>9/30/2020   |

|                  |              |      |           |                              |
|------------------|--------------|------|-----------|------------------------------|
| License Numbers: | CCNH<br>2329 | RHNS | (Specify) | Medicare Provider<br>07-5221 |
|------------------|--------------|------|-----------|------------------------------|

|                            |              |      |         |
|----------------------------|--------------|------|---------|
| Medicaid Provider Numbers: | CCNH<br>9043 | RHNS | ICF-IID |
|----------------------------|--------------|------|---------|

### For Department Use Only

| Sequence Number<br>Assigned | Signed and<br>Notarized | Date<br>Received | Sequence Number<br>Assigned | Signed and Notarized | Date Received |
|-----------------------------|-------------------------|------------------|-----------------------------|----------------------|---------------|
|                             |                         |                  |                             |                      |               |
|                             |                         |                  |                             |                      |               |

## General Information

|  |                     |                                    |           |          |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed)<br>Bristol Crossings, LLC | License No.<br>2329 | Report for Year Ended<br>9/30/2020 | Page<br>1 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bristol Crossings, 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.

{A} Subject to Desk Audit

|  |      |  |                      |
|--|------|--|----------------------|
| Signed (Administrator)                             | Date | Signed (Owner)                               | Date                 |
| Printed Name (Administrator)<br>Raymond L. Wilkens |      | Printed Name (Owner)<br>Marvin J. Ostreicher |                      |
| Subscribed and Sworn<br>to before me:              | Date | Signed (Notary Public)                       | Comm. Expires<br>/ / |
| Address of Notary Public                           |      |  |                      |

(Notary Seal)

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

| <b>Data Required for Real Wage Adjustment</b>                      |                              |                  | Page<br>1A        | of<br>37        |
|--|------------------------------|------------------|-------------------|-----------------|
| Name of Facility<br>Bristol Crossings, LLC                         | Period Covered:              |                  | From<br>10/1/2019 | To<br>9/30/2020 |
| Address of Facility<br>61 Bellevue Ave, Bristol, CT 06010          |                              |                  |                   |                 |
| Report Prepared By<br>Marcum LLP                                   | Phone Number<br>203-781-9600 | Date<br>2/8/2021 |                   |                 |
| Item   | Total                        | CCNH             | RHNS              | (Specify)       |
| 1. Dietary wages paid  | \$                           |                  |                   |                 |
| 2. Laundry wages paid  | \$                           |                  |                   |                 |
| 3. Housekeeping wages paid   | \$                           |                  |                   |                 |
| 4. Nursing wages paid  | \$                           |                  |                   |                 |
| 5. All other wages paid  | \$                           |                  |                   |                 |
| 6. <b>Total Wages Paid</b>   | \$                           |                  |                   |                 |
| 7. Total salaries paid   | \$                           |                  |                   |                 |
| 8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) | \$                           |                  |                   |                 |

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

|  | Phone No. of Facility<br>860-589-1682   | Report for Year Ended<br>9/30/2020 | Page<br>2                        | of<br>37 |
|--|---|------------------------------------|----------------------------------|----------|
| Name of Facility (as shown on license)<br>Bristol Crossings, LLC   | Address (No. & Street, City, State, Zip )<br>61 Bellevue Ave, Bristol, CT 06010 |                                    |                                  |          |
| License Numbers:<br>CCNH 2329  | RHNS  | (Specify)                          | Medicare Provider No.<br>07-5221 |          |
| Type of Facility (Check appropriate box(es))   |   |                                    |                                  |          |
| <input checked="" type="checkbox"/> Chronic and Convalescent<br><input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing<br><input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify) |   |                                    |                                  |          |
| 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<br>or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No      If "Yes," explain fully.<br>N/A   |   |                                    |                                  |          |
| <b>Administrator</b><br>Name of Administrator<br>Raymond L. Wilkens      Nursing Home<br>Administrator's<br>License No.: 1841  |   |                                    |                                  |          |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility.  |   |                                    |                                  |          |
| Name   |   | License No.:                       |                                  |          |
|  |   |                                    |                                  |          |
|  |   |                                    |                                  |          |
|  |   |                                    |                                  |          |
|  |   |                                    |                                  |          |

## **General Information and Questionnaire Partners/Members**

**Pg 3a**

| <b>State</b>               | <b>CT</b>          |
|----------------------------|--------------------|
| <b>Facility</b>            | <b>Bristol</b>     |
| <b>Owner</b>               | <b>% Ownership</b> |
| 1 Agnes Zitter             | 2.08%              |
| 2 Albert David             | 1.67%              |
| 3 Barry Bokow              | 1.00%              |
| 4 BNB Healthcare Funds LLC | 6.67%              |
| 5 Chaim Goldenberg         | 5.00%              |
| 6 David Cohen              | 6.67%              |
| 7 Gerald Neuman            | 3.33%              |
| 8 Ira Geffner              | 1.00%              |
| 9 Josef Skocylas           | 2.00%              |
| 10 Tzivy Roberts           | 6.67%              |
| 11 Magda Manela            | 5.00%              |
| 12 Michael Lipman          | 5.00%              |
| 13 Mordechai Eisen         | 2.50%              |
| 14 Morris Fuchs            | 8.33%              |
| 15 Moshe Shaya-Mograby     | 1.67%              |
| 16 MSO Associates, LLC     | 30.75%             |
| 17 Nathan Pollack          | 4.17%              |
| 18 Shmuel Laufer           | 2.50%              |
| 19 Tali Skocylas           | 4.00%              |
|                            | <hr/> <hr/> <hr/>  |
|                            | 100%               |

**General Information and Questionnaire**  
**Corporate Owners**

|  |                     |                                    |                                |
|--|---------------------|------------------------------------|--------------------------------|
| Name of Facility<br>Bristol Crossings, LLC   | License No.<br>2329 | Report for Year Ended<br>9/30/2020 | Page of<br>3A   37             |
| If this facility is owned or operated as a corporation, provide the following information: |                     |                                    |                                |
| Legal Name of Corporation<br>N/A   |                     | Business Address                   | State(s) in Which Incorporated |
| Name of Directors, Officers<br>N/A   |                     | Business Address                   | Title                          |
|  |                     |                                    | No. Shares Held by Each        |
|  |                     |                                    |                                |
|  |                     |                                    |                                |
|  |                     |                                    |                                |
|  |                     |                                    |                                |
| Names of Stockholders Owning at Least 10% of Shares<br>N/A                                 |                     |                                    |                                |
|  |                     |                                    |                                |
|  |                     |                                    |                                |
|  |                     |                                    |                                |
|  |                     |                                    |                                |
|  |                     |                                    |                                |

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-3B Rev. 10/2005

**General Information and Questionnaire**  
**Individual Proprietorship**

|  |                     |                                    |            |          |
|--|---------------------|------------------------------------|------------|----------|
| Name of Facility<br>Bristol Crossings, LLC | License No.<br>2329 | Report for Year Ended<br>9/30/2020 | Page<br>3B | of<br>37 |
|--|---------------------|------------------------------------|------------|----------|

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

Owner(s) of Facility

N/A

## General Information and Questionnaire

### Related Parties\*

| Name of Facility<br>Bristol Crossings, LLC  | License No.<br>2329                            | Report for Year Ended<br>9/30/2020                  |                                  |  | Page<br>4   | of<br>37          |                                  |  |
|---|--|---|----------------------------------|--|---|-------------------|----------------------------------|--|
| Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?   |  |   |                                  | <input type="radio"/> Yes <input checked="" type="radio"/> No<br>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? |  |   |                                  | <input checked="" type="radio"/> Yes <input type="radio"/> No<br>If "Yes," provide the following information:  |   |                   |                                  |  |
| Name of Related Individual or Company   | Business Address                               | Also Provides Goods/Services to Non-Related Parties |                                  |  | Indicate Where Costs are Included in Annual Report<br>Page # / Line # | Cost Reported     | Actual Cost to the Related Party |  |
|   |  | Yes   | No                               | %**  |   |                   |                                  | Description of Goods/Services Provided |
| Preferred Therapy Solutions   | 850 Silas Deane Hwy Wethersfield, CT 06109     | <input type="radio"/>                               | <input checked="" type="radio"/> |  | PT, OT, ST Services/ Consulting                                       | Various           | 928,043                          | 893,984                                |
| NOA DIAGNOSTICS   | 6851 Jericho Tpke, Suite 150 Syosset, NY 11791 | <input type="radio"/>                               | <input checked="" type="radio"/> |  | Radiology   | Pg 20 / Line 5h   | 26,478                           | 24,263                                 |
| Associates-Aetna 850 Silas Deane Hwy Wethersfield, CT 06109   | 850 Silas Deane Hwy Wethersfield, CT 06109     | <input type="radio"/>                               | <input checked="" type="radio"/> |  | Health Insurance  | Pg. 15 / Line 1a5 | 644,280                          | 644,280                                |
| National HealthCare Associates  | 46 Stauderman Ave, Lynbrook, NY 11563          | <input type="radio"/>                               | <input checked="" type="radio"/> |  | Interest on Computer Loan/ Misc.                                      | Pg 27 / 12d       | 5,380                            | 5,380                                  |
| National HealthCare Associates  | 46 Stauderman Ave, Lynbrook, NY 11563          | <input type="radio"/>                               | <input checked="" type="radio"/> |  | Shared Expenses   | Pg 16 / Line m12  | 603,886                          | 603,886                                |
| EP Bristol Realty   | 61 Bellevue Ave, Bristol, Ct 06010             | <input type="radio"/>                               | <input checked="" type="radio"/> |  | Lease of Facility   | Pg 22 / Line 9    | 1,260,000                        | *** 1,260,000                          |
| PROCARE LTC PHARMACY OF CT  | 1492 Highland Ave Cheshire CT 06410            | <input type="radio"/>                               | <input checked="" type="radio"/> |  | Drugs/OTC/RX Consult  | Various           | 494,995                          | 442,382                                |
| National HealthCare Associates  | 46 Stauderman Ave, Lynbrook, NY 11563          | <input type="radio"/>                               | <input checked="" type="radio"/> |  | Consulting Expense  | Pg 16 / Line m12  | 14,421                           | 14,421                                 |
| See Attached for Continued List   | Various  | <input type="radio"/>                               | <input checked="" type="radio"/> |  | Various   | Various           | 62,786                           | 62,786                                 |

\* Use additional sheets if necessary.

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

\*\*\* N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-4 Rev. 10/2005

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

| Name of Facility<br>Bristol Crossings, LLC |  | License No.<br>2329                                    |                                  |      | Report for Year Ended<br>9/30/2020           |   |                  | Page<br>4a                             | of<br>37 |
|--|--|--|----------------------------------|------|--|---|------------------|--|----------|
| Name of Related<br>Individual or Company   | Business<br>Address                        | Also Provides Goods/Services<br>to Non-Related Parties |                                  |      | Description of<br>Goods/Services<br>Provided | Indicate Where<br>Costs are Included<br>in Annual Report<br>Page # / Line # | Cost<br>Reported | Actual Cost<br>to the<br>Related Party |          |
|  |  | Yes  | No                               | % ** |  |   |                  |  |          |
| National HealthCare Associates             | 46 Stauderman Ave, Lynbrook, NY 11563      | <input type="radio"/>                                  | <input checked="" type="radio"/> | 0%   | COVID Supplies                               | Various   | 28,862           | 28,862                                 |          |
| National HealthCare Associates             | 46 Stauderman Ave, Lynbrook, NY 11563      | <input type="radio"/>                                  | <input checked="" type="radio"/> | 0%   | Political Contributions                      | Page 16 / Line m10  | 1,320            | 1,320                                  |          |
| National HealthCare Associates             | 46 Stauderman Ave, Lynbrook, NY 11563      | <input type="radio"/>                                  | <input checked="" type="radio"/> | 0%   | Other Expenses                               | Various   | 3,278            | 3,278                                  |          |
| PREFERRED PROFESSIONAL SERVICES            | 20 Sunrise Highway, Valley Stream NY 11581 | <input type="radio"/>                                  | <input checked="" type="radio"/> | 0%   | Nursing Agency                               | Page 13 / Var   | 28,455           | 28,455                                 |          |
| National HealthCare Associates             | 46 Stauderman Ave, Lynbrook, NY 11563      | <input type="radio"/>                                  | <input checked="" type="radio"/> | 0%   | Bank Fees                                    | Page 16 / Line m13  | 870              | 870                                    |          |

\* Use additional sheets if necessary.

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

## **General Information and Questionnaire**

### **Basis for Allocation of Costs**

|  |                     |                                    |           |          |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility<br>Bristol Crossings, LLC | License No.<br>2329 | Report for Year Ended<br>9/30/2020 | Page<br>5 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-6 Rev. 9/2002

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

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

| Name of Facility   |   | License No.                      |                    | Report for Year Ended |                                     |                  | Page <span style="border-left: 1px solid black; padding: 0 5px;">6</span> of <span style="border-left: 1px solid black; padding: 0 5px;">37</span> |       |
|--|---|----------------------------------|--------------------|-----------------------|-------------------------------------|------------------|--|-------|
| Name and Address of Lessor                                 | Related * to<br>Owners,<br>Operators,<br>Officers | Description of Items Leased      |                    |                       | Date of<br>Lease**                  | Term of<br>Lease | Annual<br>Amount<br>of Lease   |       |
|  |   |                                  |                    |                       |                                     |                  |  |       |
| Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230  | <input type="radio"/>                             | <input checked="" type="radio"/> | Computer Equipment |                       | 10/01/08                            | Ongoing          | 3,178  | 3,178 |
| Leaf, P.O. Box 644006, Cincinnati, OH 45264                | <input type="radio"/>                             | <input checked="" type="radio"/> | Copier             |                       | 07/01/17                            | 39 Months        | 8,999  | 8,999 |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                    |                       |                                     |                  |  |       |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                    |                       |                                     |                  |  |       |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                    |                       |                                     |                  |  |       |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                    |                       |                                     |                  |  |       |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                    |                       |                                     |                  |  |       |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                    |                       |                                     |                  |  |       |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                    |                       |                                     |                  |  |       |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                    |                       |                                     |                  |  |       |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                    |                       |                                     |                  |  |       |
| Is a Mileage Log Book Maintained for All Leased Vehicles ? |   | <input type="radio"/> Yes        |                    |                       | <input checked="" type="radio"/> No |                  | <b>Total ***</b>   |       |
|  |   |                                  |                    |                       |                                     |                  | 12,177   |       |

\* 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<br>Bristol Crossings, LLC | License No.<br>2329 | Report for Year Ended<br>9/30/2020 | Page<br>7 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

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.

N/A

## **Independent Accounting Firm**

|   |   |
|---|---|
| Name of Accounting Firm<br>1    Marcum LLP<br>2<br>3<br>4 | Address (No. & Street, City, State, Zip Code)<br>555 Long Wharf Drive, 8th Floor, New Haven, CT 06511 |
|---|---|

**Services Provided by This Firm (*describe fully*)**

|                              |  |           |
|------------------------------|--|-----------|
| 1                            | Compilation, preparation of Medicare and Medicaid cost reports and YE tax services | \$ 21,768 |
| 2                            |  | \$        |
| 3                            |  | \$        |
| 4                            |  | \$        |
| Charge for Services Provided |  |           |
|                              |  | \$ 21,768 |

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 | Telephone Number |
|--|------------------|
| 1 GOLDMAN GRUDER & WOOD                    | 203-899-8900     |
| 2 TREASURER STATE OF CONNECTICUT           | 860-702-3000     |
| 3 STATE MARSHALL                           | 860-886-5555     |
| 4 ROGIN NASSAU, LLC                        | 860-256-6300     |
| 5 GENSER, BUBOW,GENSER & CONA              | 631-390-5000     |

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

- 1 200 CONNECTICUT AVENUE NORWALK CT 06854
- 2 55 Elm St #2, Hartford, CT 06106
- 3 154 Main St, Norwich, CT 06360
- 4 185 ASYLYM STREET -22ND FLOOR HARTFORD CT 06103-3460
- 5 225 Broadhollow Rd STE 200 Melville, NY 11747

**Services Provided by This Firm (*describe fully*)**

|   |   |                              |       |
|---|---|------------------------------|-------|
| 1 | collections (Disallowed on Pg 28)             | \$                           | 7,680 |
| 2 | conservator application (Disallowed on Pg 28) | \$                           | 450   |
| 3 | conservatorship (Disallowed on Pg 28)         | \$                           | 60    |
| 4 | loan modification (Disallowed on Pg 28)       | \$                           | 324   |
| 5 | Bank Search Recourse (Disallowed on Pg 28)    | \$                           | 445   |
|   |   | Charge for Services Provided |       |
|   |   | \$                           | 8,959 |

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

Page 15 Line 1e

Yes       No

## Schedule of Resident Statistics

| Name of Facility<br>Bristol Crossings, LLC   |                     |                        | License No.<br>2329    |                    |                       |               | Report for Year Ended<br>9/30/2020 |           |                      |               | Page<br>8 | of<br>37  |
|--|---------------------|------------------------|------------------------|--------------------|-----------------------|---------------|------------------------------------|-----------|----------------------|---------------|-----------|-----------|
|  | Total All<br>Levels | Total<br>CCNH<br>Level | Total<br>RHNS<br>Level | Total<br>(Specify) | Period 10/1 Thru 6/30 |               |                                    |           | Period 7/1 Thru 9/30 |               |           |           |
|  |                     |                        |                        |                    | Total                 | CCNH          | RHNS                               | (Specify) | Total                | CCNH          | RHNS      | (Specify) |
| 1. Certified Bed Capacity  |                     |                        |                        |                    | 132                   | 132           |                                    |           |                      |               |           |           |
| A. On last day of PREVIOUS report period   | 132                 | 132                    |                        |                    |                       |               |                                    |           |                      |               |           |           |
| B. On last day of THIS report period   | 132                 | 132                    |                        |                    |                       |               |                                    |           | 132                  | 132           |           |           |
| 2. Number of Residents   |                     |                        |                        |                    | 126                   | 126           |                                    |           |                      |               |           |           |
| A. As of midnight of PREVIOUS report period  | 126                 | 126                    |                        |                    |                       |               |                                    |           |                      |               |           |           |
| B. As of midnight of THIS report period  | 125                 | 125                    |                        |                    |                       |               |                                    |           | 125                  | 125           |           |           |
| 3. Total Number of Days Care Provided During Period  |                     |                        |                        |                    | 3,866                 | 3,866         |                                    |           | 1,020                | 1,020         |           |           |
| A. Medicare  | 4,886               | 4,886                  |                        |                    |                       |               |                                    |           |                      |               |           |           |
| B. Medicaid (Conn.)  | 33,064              | 33,064                 |                        |                    | 24,556                | 24,556        |                                    |           | 8,508                | 8,508         |           |           |
| C. Medicaid (other states)   |                     |                        |                        |                    |                       |               |                                    |           |                      |               |           |           |
| D. Private Pay   | 2,249               | 2,249                  |                        |                    | 1,878                 | 1,878         |                                    |           | 371                  | 371           |           |           |
| E. State SSI for RCH   |                     |                        |                        |                    |                       |               |                                    |           |                      |               |           |           |
| F. Other (Specify) Managed Care / Hospice  | 4,155               | 4,155                  |                        |                    | 3,403                 | 3,403         |                                    |           | 752                  | 752           |           |           |
| G. Total Care Days During Period (3A thru F)   | 44,354              | 44,354                 |                        |                    | 33,703                | 33,703        |                                    |           | 10,651               | 10,651        |           |           |
| 4. Total Number of Days Not Included in Figures in<br>3G for Which Revenue Was Received for Reserved<br>Beds |                     |                        |                        |                    |                       |               |                                    |           |                      |               |           |           |
| A. Medicaid Bed Reserve Days   | 38                  | 38                     |                        |                    | 38                    | 38            |                                    |           |                      |               |           |           |
| B. Other Bed Reserve Days  | 26                  | 26                     |                        |                    | 9                     | 9             |                                    |           | 17                   | 17            |           |           |
| 5. <b>Total Resident Days (3G + 4A + 4B)</b>   | <b>44,418</b>       | <b>44,418</b>          |                        |                    | <b>33,750</b>         | <b>33,750</b> |                                    |           | <b>10,668</b>        | <b>10,668</b> |           |           |

## Schedule of Resident Statistics (Cont'd)

|  |                     |                                    |           |          |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility<br>Bristol Crossings, LLC | License No.<br>2329 | Report for Year Ended<br>9/30/2020 | Page<br>9 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

| Date of Change | Place of Change |      |           | Change in Beds |     |     |        |     |     | Capacity After Change |      |           | Reason for Change |  |
|----------------|-----------------|------|-----------|----------------|-----|-----|--------|-----|-----|-----------------------|------|-----------|-------------------|--|
|                | CCNH            | RHNS | (Specify) | Lost           |     |     | Gained |     |     | CCNH                  | RHNS | (Specify) |                   |  |
|                |                 |      |           | (1)            | (2) | (3) | (1)    | (2) | (3) |                       |      |           |                   |  |
| N/A            |                 |      |           |                |     |     |        |     |     |                       |      |           |                   |  |
|                |                 |      |           |                |     |     |        |     |     |                       |      |           |                   |  |
|                |                 |      |           |                |     |     |        |     |     |                       |      |           |                   |  |
|                |                 |      |           |                |     |     |        |     |     |                       |      |           |                   |  |
|                |                 |      |           |                |     |     |        |     |     |                       |      |           |                   |  |

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

| 1st change | Change in Resident Days |  |  | CCNH | RHNS | (Specify) |
|------------|-------------------------|--|--|------|------|-----------|
|            |                         |  |  |      |      |           |
| 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     | CCNH     | RHNS | CCNH     | RHNS | (Specify) | R.C.H.               | ICF-MR |
| No. of Residents          | 15       | 85       |      | 25       |      |           |                      |        |
| Per Diem Rate             |          |          |      |          |      |           |                      |        |
| a. One bed rm.            | Various  | 248.02   |      | 551.00   |      |           |                      |        |
| b. Two bed rms.           | Various  | 248.02   |      | 525.00   |      |           |                      |        |
| c. Three or more bed rms. |          |          |      |          |      |           |                      |        |

7. Total Number of Physical Therapy Treatments

|   |               |               |           |
|---|---------------|---------------|-----------|
| A. Medicare - Part B                        | 4,090         | 4,090         | (Specify) |
| B. Medicaid (Exclusive of Part B)           |               |               |           |
| 1. Maintenance Treatments                   | 400           | 400           |           |
| 2. Restorative Treatments                   |               |               |           |
| C. Other                                    | 11,982        | 11,982        |           |
| <b>D. Total Physical Therapy Treatments</b> | <b>16,472</b> | <b>16,472</b> |           |

8. Total Number of Speech Therapy Treatments

|   |              |              |  |
|---|--------------|--------------|--|
| A. Medicare - Part B                      | 432          | 432          |  |
| B. Medicaid (Exclusive of Part B)         |              |              |  |
| 1. Maintenance Treatments                 | 61           | 61           |  |
| 2. Restorative Treatments                 |              |              |  |
| C. Other                                  | 1,409        | 1,409        |  |
| <b>D. Total Speech Therapy Treatments</b> | <b>1,902</b> | <b>1,902</b> |  |

9. Total Number of Occupational Therapy Treatments

|   |               |               |  |
|---|---------------|---------------|--|
| A. Medicare - Part B                            | 3,262         | 3,262         |  |
| B. Medicaid (Exclusive of Part B)               |               |               |  |
| 1. Maintenance Treatments                       | 411           | 411           |  |
| 2. Restorative Treatments                       |               |               |  |
| C. Other  | 11,644        | 11,644        |  |
| <b>D. Total Occupational Therapy Treatments</b> | <b>15,317</b> | <b>15,317</b> |  |

## Report of Expenditures - Salaries &amp; Wages

| Name of Facility   | License No. | Report for Year Ended |      | Page  | of        |  |  |
|--|-------------|-----------------------|------|-------|-----------|--|--|
|  |             | 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 | (Specify) |  |  |
| A. Salaries and Wages*   |             |                       |      |       |           |  |  |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1)  |             |                       |      |       |           |  |  |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1)  | 155,178     | 2,080                 |      |       |           |  |  |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1)  |             |                       |      |       |           |  |  |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)   | 223,630     | 10,196                |      |       |           |  |  |
| 5. Dietary Service   |             |                       |      |       |           |  |  |
| a. Head Dietitian  | 29,068      | 835                   |      |       |           |  |  |
| b. Food Service Supervisor   | 75,654      | 2,080                 |      |       |           |  |  |
| c. Dietary Workers   | 403,187     | 23,158                |      |       |           |  |  |
| 6. Housekeeping Service  |             |                       |      |       |           |  |  |
| a. Head Housekeeper  | 47,254      | 2,080                 |      |       |           |  |  |
| b. Other Housekeeping Workers  | 355,564     | 21,229                |      |       |           |  |  |
| 7. Repairs & Maintenance Services  |             |                       |      |       |           |  |  |
| a. Engineer or Chief of Maintenance  | 77,421      | 2,080                 |      |       |           |  |  |
| b. Other Maintenance Workers   | 61,661      | 3,010                 |      |       |           |  |  |
| 8. Laundry Service   |             |                       |      |       |           |  |  |
| a. Supervisor  |             |                       |      |       |           |  |  |
| b. Other Laundry Workers   | 32,343      | 1,946                 |      |       |           |  |  |
| 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  | 212,731     | 3,743                 |      |       |           |  |  |
| b. RN  |             |                       |      |       |           |  |  |
| 1. Direct Care   | 663,379     | 15,241                |      |       |           |  |  |
| 2. Administrative**  | 255,711     | 4,482                 |      |       |           |  |  |
| c. LPN   |             |                       |      |       |           |  |  |
| 1. Direct Care   | 1,304,813   | 43,419                |      |       |           |  |  |
| 2. Administrative**  | 41,132      | 1,441                 |      |       |           |  |  |
| d. Aides and Attendants  | 2,011,820   | 109,899               |      |       |           |  |  |
| e. Physical Therapists   |             |                       |      |       |           |  |  |
| f. Speech Therapists   |             |                       |      |       |           |  |  |
| g. Occupational Therapists   |             |                       |      |       |           |  |  |
| h. Recreation Workers  | 144,136     | 6,256                 |      |       |           |  |  |
| i. Physicians  |             |                       |      |       |           |  |  |
| 1. Medical Director  |             |                       |      |       |           |  |  |
| 2. Utilization Review  |             |                       |      |       |           |  |  |
| 3. Resident Care***  |             |                       |      |       |           |  |  |
| j. Dentists  |             |                       |      |       |           |  |  |
| k. Pharmacists   |             |                       |      |       |           |  |  |
| l. Podiatrists   |             |                       |      |       |           |  |  |
| m. Social Workers/Case Management  | 127,094     | 4,112                 |      |       |           |  |  |
| n. Marketing   |             |                       |      |       |           |  |  |
| o. Other (Specify)   |             |                       |      |       |           |  |  |
| See Attached Schedule  | 171,945     | 5,193                 |      |       |           |  |  |
| A-13. Total Salary Expenditures  | 6,393,721   | 262,480               |      |       |           |  |  |

\* 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)**

**Schedule of Other Fees (Page 13)**

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-11 Rev. 10/2005

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

| Name of Facility<br>Bristol Crossings, LLC  |             |      | License No.<br>2329 |   | Report for Year Ended<br>9/30/2020       |                          |                                     | Page<br>11                                    | of<br>37                 |                          |
|---|-------------|------|---------------------|---|--|--------------------------|-------------------------------------|---|--------------------------|--------------------------|
| Name  | Salary Paid |      |                     | Fringe Benefits<br>and/or Other<br>Payments<br>(describe fully) | Full Description of<br>Services Rendered | Total<br>Hours<br>Worked | Line Where<br>Claimed on<br>Page 10 | Name and Address of All<br>Other Employment** | Total<br>Hours<br>Worked | Compensation<br>Received |
|   | CCNH        | RHNS | (Specify)           |   |  |                          |                                     |   |                          |                          |
| <b>Section I - Operators/Owners</b>   |             |      |                     |   |  |                          |                                     |   |                          |                          |
| Marvin J Ostreicher   |             |      |                     | Non<br>Discriminatory   | Supervises Operations,<br>Deals with DNS | 53                       |                                     | See Attached                                  |                          |                          |
|   |             |      |                     |   |  |                          |                                     |   |                          |                          |
|   |             |      |                     |   |  |                          |                                     |   |                          |                          |
| <b>Section II - Other related parties<br/>of Operators/Owners employed<br/>in and paid by facility (EXCEPT<br/>those who may be the<br/>Administrator or Assistant<br/>Administrators who are<br/>identified on Page 12).</b> |             |      |                     |   |  |                          |                                     |   |                          |                          |
|   |             |      |                     |   |  |                          |                                     |   |                          |                          |
|   |             |      |                     |   |  |                          |                                     |   |                          |                          |
|   |             |      |                     |   |  |                          |                                     |   |                          |                          |
|   |             |      |                     |   |  |                          |                                     |   |                          |                          |

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

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

|                  | <b>TOTAL</b> | <b>BEDS</b> | <b>Allocated Benefits</b> | <b>Total w/ Bnft</b> |
|------------------|--------------|-------------|---------------------------|----------------------|
| 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                |
| <b>Bristol</b>   | <b>52.60</b> | <b>132</b>  | <b>9.18</b>               | <b>61.78</b>         |
| 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                |
| <br>Vacation     | 272.00       |             |                           |                      |
| Sick             | 0.00         |             |                           |                      |
| Personal         | 4.00         |             |                           |                      |
| Holiday          | 72.00        |             |                           |                      |
| <br>Total        | 2287.50      | 5,002       | 348                       | 2,287.50             |

**Annual Report of Long-Term Care Facility**

CSP-12 Rev. 10/2005

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

| Name of Facility (as licensed)               |             |      |           | License No.  |                                       | Report for Year Ended |                               |  | Page               | of                    |
|--|-------------|------|-----------|--|---------------------------------------|-----------------------|-------------------------------|--|--------------------|-----------------------|
| Bristol Crossings, LLC                       |             |      |           | 2329   |                                       | 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 | (Specify) |  |                                       |                       |                               |  |                    |                       |
| <b>Section III - Administrators***</b>       |             |      |           |  |                                       |                       |                               |  |                    |                       |
| Raymond L. Wilkens                           | 155,178     |      |           | Non Discriminatory                                     | Administrator                         | 2,080                 | A2                            |  |                    |                       |
|  |             |      |           |  |                                       |                       |                               |  |                    |                       |
|  |             |      |           |  |                                       |                       |                               |  |                    |                       |
| <b>Section IV - Assistant Administrators</b> |             |      |           |  |                                       |                       |                               |  |                    |                       |
|  |             |      |           |  |                                       |                       |                               |  |                    |                       |
|  |             |      |           |  |                                       |                       |                               |  |                    |                       |
|  |             |      |           |  |                                       |                       |                               |  |                    |                       |
|  |             |      |           |  |                                       |                       |                               |  |                    |                       |

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

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

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

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

| Name of Facility<br>Bristol Crossings, LLC   | License No.<br>2329 | Report for Year Ended<br>9/30/2020 |      | Page<br>13 | of<br>37        |
|--|---------------------|------------------------------------|------|------------|-----------------|
| Total Cost and Hours   |                     |                                    |      |            |                 |
| Item   | CCNH                | Hours                              | RHNS | Hours      | (Specify) Hours |
| <b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b><br>(For all such services complete Schedule B1) |                     |                                    |      |            |                 |
| 1. Dietitian   |                     |                                    |      |            |                 |
| 2. Dentist   | 7,745               | 254                                |      |            |                 |
| 3. Pharmacist  | 15,214              | 152                                |      |            |                 |
| 4. Podiatrist  |                     |                                    |      |            |                 |
| 5. Physical Therapy  |                     |                                    |      |            |                 |
| a. Resident Care   | 461,418             | 7,099                              |      |            |                 |
| b. Other   |                     |                                    |      |            |                 |
| 6. Social Worker   |                     |                                    |      |            |                 |
| 7. Recreation Worker   |                     |                                    |      |            |                 |
| 8. Physicians  |                     |                                    |      |            |                 |
| a. Medical Director (entire facility)  | 75,332              | 300                                |      |            |                 |
| b. Utilization Review<br>(Title 18 and 19 only) monthly meeting  |                     |                                    |      |            |                 |
| c. Resident Care**   |                     |                                    |      |            |                 |
| d. Administrative Services facility  |                     |                                    |      |            |                 |
| 1. Infection Control Committee<br>(Quarterly meetings)   |                     |                                    |      |            |                 |
| 2. Pharmaceutical Committee<br>(Quarterly meetings)  |                     |                                    |      |            |                 |
| 3. Staff Development Committee<br>(Once annually)  |                     |                                    |      |            |                 |
| e. Other (Specify)   |                     |                                    |      |            |                 |
| 9. Speech Therapist  |                     |                                    |      |            |                 |
| a. Resident Care   | 107,000             | 1,576                              |      |            |                 |
| b. Other   |                     |                                    |      |            |                 |
| 10. Occupational Therapist   |                     |                                    |      |            |                 |
| a. Resident Care   | 358,313             | 7,384                              |      |            |                 |
| b. Other   |                     |                                    |      |            |                 |
| 11. Nurses and aides and attendants  |                     |                                    |      |            |                 |
| a. RN  |                     |                                    |      |            |                 |
| 1. Direct Care   | 50,826              | 804                                |      |            |                 |
| 2. Administrative***   |                     |                                    |      |            |                 |
| b. LPN   |                     |                                    |      |            |                 |
| 1. Direct Care   | 59,914              | 1,281                              |      |            |                 |
| 2. Administrative***   |                     |                                    |      |            |                 |
| c. Aides   | 17,944              | 540                                |      |            |                 |
| d. Other   |                     |                                    |      |            |                 |
| 12. Other (Specify)  |                     |                                    |      |            |                 |
| See Attached Schedule  | 41,943              | 443                                |      |            |                 |
| <b>B-13 Total Fees Paid in Lieu of Salaries</b>  | 1,195,649           | 19,833                             |      |            |                 |

\* 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

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

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

| Name of Facility  | License No. | Report for Year Ended | Page             | of   |           |
|---|-------------|-----------------------|------------------|------|-----------|
| Bristol Crossings, LLC  | 2329        | 9/30/2020             | 15               | 37   |           |
| Item  |             | Total                 | CCNH             | RHNS | (Specify) |
| 1. Administrative and General   |             |                       |                  |      |           |
| a. Employee Health & Welfare Benefits   |             |                       |                  |      |           |
| 1. Workmen's Compensation   | \$          | 289,646               | 289,646          |      |           |
| 2. Disability Insurance   | \$          |                       |                  |      |           |
| 3. Unemployment Insurance   | \$          | 99,943                | 99,943           |      |           |
| 4. Social Security (F.I.C.A.)   | \$          | 472,121               | 472,121          |      |           |
| 5. Health Insurance   | \$          | 644,280               | 644,280          |      |           |
| 6. Life Insurance (employees only)<br>(not-owners and not-operators)  | \$          |                       |                  |      |           |
| 7. Pensions (Non-Discriminatory)<br>(not-owners and not-operators)  | \$          | 11,082                | 11,082           |      |           |
| 8. Uniform Allowance  | \$          |                       |                  |      |           |
| 9. Other (Specify )<br>See Attached Schedule  | \$          | 6,426                 | 6,426            |      |           |
| b. Personal Retirement Plans, Pensions, and<br>Profit Sharing Plans for Owners and<br>Operators (Discriminatory)* | \$          |                       |                  |      |           |
| c. Bad Debts*   | \$          | 152,093               | 152,093          |      |           |
| d. Accounting and Auditing  | \$          | 21,768                | 21,768           |      |           |
| e. Legal (Services should be fully described on Page 7)   | \$          | 8,959                 | 8,959            |      |           |
| f. Insurance on Lives of Owners and<br>Operators (Specify )*  | \$          |                       |                  |      |           |
| g. Office Supplies  | \$          | 20,673                | 20,673           |      |           |
| h. Telephone and Cellular Phones  |             |                       |                  |      |           |
| 1. Telephone & Pagers   | \$          | 29,207                | 29,207           |      |           |
| 2. Cellular Phones  | \$          | 4,584                 | 4,584            |      |           |
| i. Appraisal (Specify purpose and<br>attach copy )*   | \$          |                       |                  |      |           |
| j. Corporation Business Taxes (franchise tax )  | \$          | 35,631                | 35,631           |      |           |
| k. Other Taxes (Not related to property - See Page 22)  |             |                       |                  |      |           |
| 1. Income*  | \$          |                       |                  |      |           |
| 2. Other (Specify )<br>See Attached Schedule  | \$          |                       |                  |      |           |
| 3. Resident Day User Fee  | \$          | 751,188               | 751,188          |      |           |
| <b>Subtotal</b>   |             | <b>2,547,601</b>      | <b>2,547,601</b> |      |           |

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

## **Schedule of Other Employee Benefits**

## Schedule of Other Taxes

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

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

| Name of Facility<br>Bristol Crossings, LLC  | License No.<br>2329 | Report for Year Ended<br>9/30/2020 |                  | Page<br>16 | of<br>37  |
|---|---------------------|------------------------------------|------------------|------------|-----------|
| Item  |                     | Total                              | CCNH             | RHNS       | (Specify) |
| <b><i>Subtotals Brought Forward:</i></b>  |                     | 2,547,601                          | 2,547,601        |            |           |
| 1. Travel and Entertainment   |                     |                                    |                  |            |           |
| 1. Resident Travel and Entertainment  | \$                  |                                    |                  |            |           |
| 2. Holiday Parties for Staff  | \$                  | 5,475                              | 5,475            |            |           |
| 3. Gifts to Staff and Residents   | \$                  | 7,886                              | 7,886            |            |           |
| 4. Employee Travel  | \$                  | 2,648                              | 2,648            |            |           |
| 5. Education Expenses Related to Seminars and Conventions   | \$                  | 350                                | 350              |            |           |
| 6. Automobile Expense ( <i>not purchase or depreciation</i> )   | \$                  |                                    |                  |            |           |
| 7. Other ( <i>Specify</i> )<br>See Attached Schedule  | \$                  |                                    |                  |            |           |
| m. Other Administrative and General Expenses  |                     |                                    |                  |            |           |
| 1. Advertising Help Wanted ( <i>all such expenses</i> )   | \$                  | 700                                | 700              |            |           |
| 2. Advertising Telephone Directory ( <i>all such expenses</i> )***  | \$                  |                                    |                  |            |           |
| 3. Advertising Other ( <i>Specify</i> )***<br>See Attached Schedule   | \$                  | 40,606                             | 40,606           |            |           |
| 4. Fund-Raising***  | \$                  |                                    |                  |            |           |
| 5. Medical Records  | \$                  |                                    |                  |            |           |
| 6. Barber and Beauty Supplies (if this service is supplied<br>directly and not by contract or fee for service)***           | \$                  |                                    |                  |            |           |
| 7. Postage  | \$                  | 4,279                              | 4,279            |            |           |
| * 8. Dues and Membership Fees to Professional<br>Associations ( <i>Specify</i> )<br>See Attached Schedule                   | \$                  | 9,333                              | 9,333            |            |           |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***   | \$                  | 500                                | 500              |            |           |
| 9. Subscriptions  | \$                  | 4,851                              | 4,851            |            |           |
| 10. Contributions***<br>See Attached Schedule   | \$                  | 1,320                              | 1,320            |            |           |
| 11. Services Provided by Contract ( <i>Specify and Complete<br/>    Schedule C-2, Page 21 for each firm or individual</i> ) | \$                  | 175,771                            | 175,771          |            |           |
| 12. Administrative Management Services**  | \$                  | 618,307                            | 618,307          |            |           |
| 13. Other ( <i>Specify</i> )<br>See Attached Schedule   | \$                  | 246,822                            | 246,822          |            |           |
| <b><i>C-14 Total Administrative &amp; General Expenditures</i></b>  | \$                  | <b>3,666,449</b>                   | <b>3,666,449</b> |            |           |

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

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

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

**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

| Description                                   | CCNH             | RHNS        | (Specify)   |
|---|------------------|-------------|-------------|
| Marketing Supplies (Disallowed on Pg 28)      | \$ 8,340         |             |             |
| Promotional Advertising (Disallowed on Pg 28) | 32,266           |             |             |
| <b>Total Other Advertising</b>                | <b>\$ 40,606</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Dues**

| Description       | CCNH            | RHNS        | (Specify)   |
|-------------------|-----------------|-------------|-------------|
| CAHCF Dues        | \$ 9,333        |             |             |
|                   |                 |             |             |
|                   |                 |             |             |
|                   |                 |             |             |
|                   |                 |             |             |
|                   |                 |             |             |
| <b>Total Dues</b> | <b>\$ 9,333</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Contributions**

| Description                                   | CCNH            | RHNS        | (Specify)   |
|---|-----------------|-------------|-------------|
| Political Contributions (Disallowed on Pg 28) | \$ 1,320        |             |             |
| <b>Total Contributions</b>                    | <b>\$ 1,320</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Other Administrative and General**

| Description                                   | CCNH              | RHNS        | (Specify)   |
|---|-------------------|-------------|-------------|
| Amort Exp - Goodwill (Disallowed on Pg 28a)   | \$ 198,939        |             |             |
| Licenses and Permits                          | 2,649             |             |             |
| Routine Bank Charges                          | 16,999            |             |             |
| Misc. Expense (Disallowed on Pg 28a)          | 11,629            |             |             |
| Prior Period Expense (Disallowed on Pg 28a)   | 16,606            |             |             |
|   |                   |             |             |
|   |                   |             |             |
|   |                   |             |             |
|   |                   |             |             |
| <b>Total Other Administrative and General</b> | <b>\$ 246,822</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Name of Facility<br>Bristol Crossings, LLC                   | License No.<br>2329              | Report for Year Ended<br>9/30/2020            | Page of<br>17   37   |
|--|----------------------------------|---|--|
| Name & Address of Individual or<br>Company Supplying Service | Cost of<br>Management<br>Service | Full Description of Mgmt. Service<br>Provided | Indicate Where Costs<br>are Included in Annual<br>Report Page #/Line # |
| National Healthcare  | 618,307                          | Management Fees                               | Page 16 / Line M12   |
|  |                                  |   |  |
|  |                                  |   |  |
|  |                                  |   |  |
|  |                                  |   |  |
|  |                                  |   |  |
|  |                                  |   |  |

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

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

| Name of Facility  | License No.       | Report for Year Ended |      | Page of               |
|---|-------------------|-----------------------|------|-----------------------|
|   | 2329              | 9/30/2020             |      | 18   37               |
| Item  | Total             | CCNH                  | RHNS | (Specify)             |
| 2. Dietary  |                   |                       |      |                       |
| a. In-House Preparation & Service   |                   |                       |      |                       |
| 1. Raw Food   | \$ 298,933        | 298,933               |      |                       |
| 2. Non-Food Supplies  | \$ 439            | 439                   |      |                       |
| 3. Other (Specify) _____  | \$ _____          |                       |      |                       |
| b. Purchased Services (by contract other than through Management Services)<br>(Complete Schedule C-2 att. Page 21)  | \$ 12,548         | 12,548                |      |                       |
| c. Other (Specify) _____<br>Other Dietary Supplies  | \$ 36,292         | 36,292                |      |                       |
| <b>2D. Total Dietary Expenditures (2a + b + c + d)</b>  | <b>\$ 348,212</b> | <b>348,212</b>        |      |                       |
| 2E. Dietary Questionnaire   | Total             | CCNH                  | RHNS | (Specify)             |
| F. Resident Meals: Total no. of meals served per day:*  |                   |                       |      |                       |
| G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No  |                   |                       |      |                       |
| H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No  |                   |                       |      | If yes, specify amt.  |
| I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  |                   |                       |      |                       |
| J. Is cost of 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<br>Bristol Crossings, LLC  | License No.<br>2329       | Report for Year Ended<br>9/30/2020  |                          | Page of<br>19   37 |
|---|---------------------------|-------------------------------------|--------------------------|--------------------|
| Item  | Total                     | CCNH                                | RHNS                     | (Specify)          |
| 3. Laundry  |                           |                                     |                          |                    |
| a. In-House Processing*   | Lbs.                      |                                     |                          |                    |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***        | Amt. \$                   | 62,990                              | 62,990                   |                    |
| 2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***                                       | Lbs.                      |                                     |                          |                    |
|   | Amt. \$                   |                                     |                          |                    |
| 3. Personal clothing of residents washed, ironed, and/or processed.***  | Lbs.                      |                                     |                          |                    |
|   | Amt. \$                   |                                     |                          |                    |
| 4. Repair and/or purchase of linens.***   | Lbs.                      |                                     |                          |                    |
|   | Amt. \$                   |                                     |                          |                    |
| b. Purchased Services ( <i>by contract other than through Management Services</i> )<br>(Complete Schedule C-2 att. Page 21) | \$                        | 143,487                             | 143,487                  |                    |
| c. Other (Specify)<br>Laundry Supplies  | \$                        | 132                                 | 132                      |                    |
| <b>3D. Total Laundry Expenditures (3a + b + c)</b>  | \$                        | 206,609                             | 206,609                  |                    |
| 3E. Laundry Questionnaire   |                           |                                     |                          |                    |
| F. Is cost of employee laundry included in 3D?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes,<br>specify cost. |                    |
| G. Did you receive revenue from employees?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes,<br>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,<br>specify cost. |                    |
| J. Did you receive revenue from these people?   | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes,<br>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<br>Bristol Crossings, LLC  | License No.<br>2329              | Report for Year Ended<br>9/30/2020 |                | Page<br>20 | of<br>37  |
|---|----------------------------------|------------------------------------|----------------|------------|-----------|
| Item  |                                  | Total                              | CCNH           | RHNS       | (Specify) |
| 4. Housekeeping   | Sq. Ft. Serviced<br>by Personnel |                                    |                |            |           |
| a. In-House Care  | Amt. \$                          |                                    |                |            |           |
| 1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )   |                                  |                                    |                |            |           |
| b. Purchased Services ( <i>by contract other than through Management Services</i> )<br>(Complete Schedule C-2 att. Page 21) | Sq. Ft. Serviced<br>by Personnel |                                    |                |            |           |
|   | Amt. \$                          | 12                                 | 12             |            |           |
| C. Other ( <i>Specify</i> )<br>Housekeeping Supplies  | \$                               | 43,501                             | 43,501         |            |           |
| <b>4D. Total Housekeeping Expenditures (4a + b + c )</b>  | \$                               | <b>43,513</b>                      | <b>43,513</b>  |            |           |
| 5. Resident Care (Supplies)**   |                                  |                                    |                |            |           |
| a. Prescription Drugs***  |                                  |                                    |                |            |           |
| 1. Own Pharmacy   | \$                               | 426,621                            | 426,621        |            |           |
| 2. Purchased from   | \$                               |                                    |                |            |           |
| b. Medicine Cabinet Drugs   | \$                               | 13,593                             | 13,593         |            |           |
| c. Medical and Therapeutic Supplies   | \$                               | 107,394                            | 107,394        |            |           |
| d. Ambulance/Limousine***   | \$                               | 397                                | 397            |            |           |
| e. Oxygen   |                                  |                                    |                |            |           |
| 1. For Emergency Use  | \$                               |                                    |                |            |           |
| 2. Other***   | \$                               | 22,273                             | 22,273         |            |           |
| f. X-rays and Related Radiological<br>Procedures***   | \$                               | 29,233                             | 29,233         |            |           |
| g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )   | \$                               |                                    |                |            |           |
| h. Laboratory***  | \$                               | 33,658                             | 33,658         |            |           |
| i. Recreation   | \$                               | 18,384                             | 18,384         |            |           |
| j. Direct Management Services*  | \$                               |                                    |                |            |           |
| k. Indirect Management Services*  | \$                               |                                    |                |            |           |
| l. Other ( <i>Specify</i> )****<br>See Attached Schedule  | \$                               | 150,092                            | 150,092        |            |           |
| <b>5M. Total Resident Care Expenditures (5a - 5j)</b>   | \$                               | <b>801,645</b>                     | <b>801,645</b> |            |           |

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

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

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

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

**Schedule of Other Resident Care**

| Description  | CCNH              | RHNS        | (Specify)   |
|--|-------------------|-------------|-------------|
| Supplies COVID19 - Bristol   | \$ 58,253         |             |             |
| IV Thy Supplies-Bristol-Rehab Tpy and Ancllry (Disallowed on Pg 29a) | 9,931             |             |             |
| Minor Equip-Bristol-Nursing  | 3,546             |             |             |
| Physician Fees-Bristol-Medical Services (Disallowed on Pg 29a)       | 2,770             |             |             |
| Equip Rental-Bristol-Nursing   | 39,982            |             |             |
| Equip Rental-Bristol-Rehab Tpy and Ancllry (Disallowed on Pg 29a)    | 10,067            |             |             |
| Equip Rental-Bristol-Respiratory (Disallowed on Pg 29a)              | 25,543            |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
| <b>Total Other Resident Care</b>                                     | <b>\$ 150,092</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Name of Facility<br>Bristol Crossings, LLC |  |   |                                  | License No.<br>2329         | Report for Year Ended<br>9/30/2020        |                         |      |           | Page of<br>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 | (Specify) | Pg                 | Line |
| ADM Environmental Group                    | 1370 Coney Island Ave.<br>Brooklyn, NY 11230 | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Waste Services/Monthly Recycling Services | 30,288                  |      |           | 22                 | 6f   |
| ADP  | P.O. Box 842875,<br>Boston, MA 02284         | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Payroll Processing                        | 13,706                  |      |           | 16                 | m11  |
| Med- Apparel Services                      | Mt Vernon, NY 10550                          | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Laundry/Linen                             | 25,792                  |      |           | 19                 | 3b   |
| Unitex Textile                             | Mt Vernon, NY 10550                          | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Laundry/Linen                             | 117,558                 |      |           | 19                 | 3b   |
| Custom Grounds                             | 111 Mines Road, Bristol,<br>CT 06010         | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Snow Landscaping                          | 19,964                  |      |           | 22                 | 6f   |
| M.J.DALY & SONS                            | 110 Mattatuck HTS,<br>Waterbury CT 06705     | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | HVAC                                      | 12,967                  |      |           | 22                 | 6f   |
| Bay State Elevator Company                 | P.O.Box 5 Dalton, Mass<br>01227-0005         | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Elevator Maintenance                      | 10,753                  |      |           | 22                 | 6f   |
| Intergrated Health Systems                 | PO Box 23072 Overland Park, KS 66283         | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Computer Maintenance System               | 11,239                  |      |           | 16                 | m11  |
| Smartlinx                                  | 333 Thornall St. 4th Floor Edison, NJ 08837  | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Time & Attendance                         | 11,761                  |      |           | 16                 | m11  |
| Iron Mountain                              | PO Box 27128 New York NY 10087               | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Record Management                         | 30,543                  |      |           | 16                 | m11  |
| SMART CARE                                 | P.O. Box 74008980 Chicago, IL 60674-8980     | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Dietary Equip Repair                      | 10,249                  |      |           | 18                 | 2b   |
|  |  | <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<br>Bristol Crossings, LLC  | License No.<br>2329 | Report for Year Ended<br>9/30/2020 |           |      | Page<br>22 | of<br>37 |
|---|---------------------|------------------------------------|-----------|------|------------|----------|
| Item  |                     | Total                              | CCNH      | RHNS | (Specify)  |          |
| 6. Maintenance & Operation of Plant   |                     |                                    |           |      |            |          |
| a. Repairs & Maintenance  | \$                  |                                    |           |      |            |          |
| b. Heat   | \$                  | 24,062                             | 24,062    |      |            |          |
| c. Light & Power  | \$                  | 182,233                            | 182,233   |      |            |          |
| d. Water  | \$                  | 22,669                             | 22,669    |      |            |          |
| e. Equipment Lease <i>(Provide detail on page 6)</i>                                      | \$                  | 12,177                             | 12,177    |      |            |          |
| f. Other <i>(itemize)</i>   | \$                  | 130,943                            | 130,943   |      |            |          |
| See Attached Schedule   |                     |                                    |           |      |            |          |
| 6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)                                 | \$                  | 372,084                            | 372,084   |      |            |          |
| 7. Depreciation <i>(complete schedule page 23*)</i>                                       |                     |                                    |           |      |            |          |
| a. Land Improvements  | \$                  |                                    |           |      |            |          |
| b. Building & Building Improvements   | \$                  | 368,569                            | 368,569   |      |            |          |
| c. Non-Movable Equipment  | \$                  |                                    |           |      |            |          |
| d. Movable Equipment  | \$                  | 107,348                            | 107,348   |      |            |          |
| *7e. <b>Total Depreciation Costs</b> (7a + b + c + d)                                     | \$                  | 475,917                            | 475,917   |      |            |          |
| 8. Amortization <i>(Complete att. Schedule Page 24*)</i>                                  |                     |                                    |           |      |            |          |
| a. Organization Expense   | \$                  |                                    |           |      |            |          |
| b. Mortgage Expense   | \$                  |                                    |           |      |            |          |
| c. Leasehold Improvements   | \$                  | 15,647                             | 15,647    |      |            |          |
| d. Other <i>(Specify)</i>   | \$                  |                                    |           |      |            |          |
| *8e. <b>Total Amortization Costs</b> (8a + b + c + d)                                     | \$                  | 15,647                             | 15,647    |      |            |          |
| 9. Rental payments on leased real property less<br>real estate taxes included in item 10b | \$                  | 1,260,000                          | 1,260,000 |      |            |          |
| 10. Property Taxes  |                     |                                    |           |      |            |          |
| a. Real estate taxes paid by owner  | \$                  | 226,969                            | 226,969   |      |            |          |
| b. Real estate taxes paid by lessor   | \$                  |                                    |           |      |            |          |
| c. Personal property taxes  | \$                  | 16,866                             | 16,866    |      |            |          |
| 11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)                                     | \$                  | 1,995,399                          | 1,995,399 |      |            |          |

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

**Schedule of Other Repairs and Maintenance**

| Description                                | CCNH              | RHNS        | (Specify)   |
|--|-------------------|-------------|-------------|
| Supplies - Maintenance                     | \$ 30,180         |             |             |
| Purch Services - Maintenance               | 44,635            |             |             |
| Ground Services - Maintenance              | 22,864            |             |             |
| Pest Control - Maintenance                 | 1,861             |             |             |
| Carting - Maintenance                      | 31,403            |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
| <b>Total Other Repairs and Maintenance</b> | <b>\$ 130,943</b> | <b>\$ -</b> | <b>\$ -</b> |

## Depreciation Schedule

**Schedule of Land Improvements Acquired during this report period**

**\*Ties to Page 23, Line A3**

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

**\*Ties to Page 23, Line B3**

\*\*Ties to Page 23, Line B2

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

| Acquisition Date                             | Description of Item         | Cost      | Useful Life | Depreciation |
|--|-----------------------------|-----------|-------------|--------------|
| <b>Additions:</b>                            |                             |           |             |              |
| 10/31/2019                                   | Compressor                  | \$ 7,824  | 15          | \$ 522       |
| 10/31/2019                                   | Convention Oven             | 6,763     | 10          | 676          |
| 10/31/2019                                   | Snow blower                 | 1,702     | 5           | 340          |
| 11/30/2019                                   | Heavy Duty Floor Machine    | 704       | 5           | 141          |
| 1/31/2020                                    | TV with pillow speaker port | 544       | 5           | 109          |
| 1/31/2020                                    | 4 TVs/ pillow speaker ports | 2,128     | 5           | 426          |
| 1/31/2020                                    | Vacuum Cleaner              | 2,140     | 8           | 267          |
| 2/29/2020                                    | 6 Mattresses                | 1,329     | 5           | 266          |
| 2/29/2020                                    | Commercial Toaster          | 823       | 5           | 165          |
| 3/31/2020                                    | 2 Air Conditioners          | 1,636     | 5           | 327          |
| 3/31/2020                                    | Hand held Thermometer       | 591       | 5           | 118          |
| 4/30/2020                                    | 10 Mattresses               | 2,180     | 5           | 436          |
| 7/31/2020                                    | 32" Healthcare Television   | 1,982     | 5           | 396          |
| 8/31/2020                                    | Signa APM with LAL Mattress | 3,494     | 5           | 699          |
| 9/30/2020                                    | PTAC Heat Pump              | 1,636     | 10          | 164          |
| <b>Total additions for Movable Equipment</b> |                             | \$ 35,476 |             | \$ 5,052 *   |
| <b>Deletions:</b>                            |                             |           |             |              |
|  |                             |           |             |              |
|  |                             |           |             |              |
|  |                             |           |             |              |
|  |                             |           |             |              |
|  |                             |           |             |              |
| <b>Total deletions for Movable Equipment</b> |                             | \$ -      |             | \$ - **      |

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

| Acquisition Date                                  | Description of Item | Cost      | Useful Life | Depreciation |
|---|---------------------|-----------|-------------|--------------|
| <b>Additions:</b>                                 |                     |           |             |              |
| 11/30/2019  | HVAC Repair         | \$ 2,609  | 10          | \$ 261       |
| 2/29/2020   | HVAC repair         | 2,968     | 10          | 297          |
| 7/31/2020   | Wall Protection     | 709       | 5           | 142          |
| 8/31/2020   | Compressor Repair   | 7,619     | 10          | 762          |
|   |                     |           |             |              |
|   |                     |           |             |              |
| <b>Total additions for Leasehold Improvements</b> |                     | \$ 13,905 |             | \$ 1,462 *   |
| <b>Deletions:</b>                                 |                     |           |             |              |
|   |                     |           |             |              |
|   |                     |           |             |              |
|   |                     |           |             |              |
|   |                     |           |             |              |
|   |                     |           |             |              |
| <b>Total deletions for Leasehold Improvements</b> |                     | \$ -      |             | \$ - **      |

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

## Amortization Schedule\*

| Name of Facility<br>Bristol Crossings, LLC                 |                        |      | License No.<br>2329       |                         | Report for Year Ended<br>9/30/2020                               |  |           | Page<br>24                    | of<br>37 |
|--|------------------------|------|---------------------------|-------------------------|--|--|-----------|-------------------------------|----------|
| Item   | Date of<br>Acquisition |      | Length of<br>Amortization | Cost to Be<br>Amortized | Accumulated<br>Amort. to<br>Beginning of<br>Year's<br>Operations | Basis for<br>Computing<br>Amortization** | Rate<br>% | Amortization<br>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                    | Var                    | Var  | Various                   | 174,972                 | 79,966   | S/L                                      | Various   | 14,185                        |          |
| 2. Disposals (attach schedule)                             |                        |      |                           |                         |  |  |           |                               |          |
| 3. Acquired during this report period<br>(attach schedule) | Var                    | Var  | Various                   | 13,905                  |  | S/L                                      | Various   | 1,462                         |          |
| C-4. Subtotal  |                        |      |                           |                         |  |  |           |                               | 15,647   |
| D. Total Amortization                                      |                        |      |                           |                         |  |  |           |                               | 15,647   |

\* 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.

**The Pines at Bristol**  
**FIXED ASSET / DEPRECIATION SCHEDULE**

| Asset Type                            | Description                                | Date In Service | Method | Life    | Historical Cost       | 2018 A/D           | 2019 Deprec.   | 2019 A/D           | 2020 Deprec.   | 2020 A/D           | NBV                |         |
|---------------------------------------|--|-----------------|--------|---------|-----------------------|--------------------|----------------|--------------------|----------------|--------------------|--------------------|---------|
| <b>LEASHOLD IMPROVEMENTS</b>          |  |                 |        |         |                       |                    |                |                    |                |                    |                    |         |
| LI                                    | Prior Period Acquisitions (Per 9/30/18 CR) | Various         | S/L    | Various | 136,705               | 65,781             | 8,709          | 74,490             | 8,709          | 83,199             | 53,506             |         |
| <b>2019 Additions</b>                 |  |                 |        |         |                       |                    |                |                    |                |                    |                    |         |
| LI                                    | Qty4 zoneLine Heat pump                    | 12/31/2018      | S/L    | 10      | 3,003                 | -                  | 300            | 300                | 300            | 600                | 2,403              |         |
| LI                                    | install 16 rooms nurse call                | 12/31/2018      | S/L    | 10      | 4,132                 | -                  | 413            | 413                | 413            | 826                | 3,306              |         |
| LI                                    | Hood Cleaning                              | 5/31/2019       | S/L    | 10      | 718                   | -                  | 72             | 72                 | 72             | 144                | 574                |         |
| LI                                    | Sliding Doors                              | 5/31/2019       | S/L    | 10      | 1,133                 | -                  | 113            | 113                | 113            | 226                | 907                |         |
| LI                                    | Wall Covering Project                      | 8/31/2019       | S/L    | 5       | 17,017                | -                  | 3,403          | 3,403              | 3,403          | 6,806              | 10,211             |         |
| LI                                    | IT Setup-Passport Unit                     | 9/30/2019       | S/L    | 10      | 1,840                 | -                  | 184            | 184                | 184            | 368                | 1,472              |         |
| LI                                    | IT Set up                                  | 9/30/2019       | S/L    | 10      | 4,950                 | -                  | 495            | 495                | 495            | 990                | 3,960              |         |
| LI                                    | Roof repair                                | 9/30/2019       | S/L    | 10      | 4,450                 | -                  | 445            | 445                | 445            | 890                | 3,560              |         |
| LI                                    | Kitchen Drains                             | 9/30/2019       | S/L    | 20      | 1,024                 | -                  | 51             | 51                 | 51             | 102                | 922                |         |
| <b>2020 Additions</b>                 |  |                 |        |         |                       |                    |                |                    |                |                    |                    |         |
| LI                                    | HVAC Repair                                | 11/30/2019      | S/L    | 10      | 2,609                 | -                  | -              | -                  | 261            | 261                | 2,348              |         |
| LI                                    | HVAC repair                                | 2/29/2020       | S/L    | 10      | 2,968                 | -                  | -              | -                  | 297            | 297                | 2,671              |         |
| LI                                    | Wall Protection                            | 7/31/2020       | S/L    | 5       | 709                   | -                  | -              | -                  | 142            | 142                | 567                |         |
| LI                                    | Compressor Repair                          | 8/31/2020       | S/L    | 10      | 7,619                 | -                  | -              | -                  | 762            | 762                | 6,857              |         |
| <b>TOTAL LEASEHOLD IMPROVEMENTS</b>   |  |                 |        |         | <b>188,876</b>        | <b>65,781</b>      | <b>14,185</b>  | <b>79,966</b>      | <b>15,647</b>  | <b>95,613</b>      | <b>93,263</b>      |         |
| <b>Building Improvements</b>          |  |                 |        |         |                       |                    |                |                    |                |                    |                    |         |
| Bldg Imp                              | Prior Period Acquisitions (Per 9/30/18 CR) | Various         | S/L    | Various | 7,055,033             | 1,998,543          | 368,569        | 2,367,112          | 368,569        | 2,735,681          | 4,319,352          |         |
| <b>TOTAL Building Improvements</b>    |  |                 |        |         | <b>7,055,033</b>      | <b>1,998,543</b>   | <b>368,569</b> | <b>2,367,112</b>   | <b>368,569</b> | <b>2,735,681</b>   | <b>4,319,352</b>   |         |
| <b>MOVABLE EQUIPMENT</b>              |  |                 |        |         |                       |                    |                |                    |                |                    |                    |         |
| MME                                   | Prior Period Acquisitions (Per 9/30/18 CR) | Various         | S/L    | Various | 1,226,987             | 718,003            | 98,210         | 816,213            | 98,210         | 914,423            | 312,564            |         |
| <b>2019 Additions</b>                 |  |                 |        |         |                       |                    |                |                    |                |                    |                    |         |
| MME                                   | floor bed w mattress & rail                | 11/30/2018      | S/L    | 10      | 2,551                 | -                  | 255            | 255                | 255            | 510                | 2,041              |         |
| MME                                   | light commercial washer                    | 11/30/2018      | S/L    | 10      | 1,846                 | -                  | 185            | 185                | 185            | 370                | 1,476              |         |
| MME                                   | HP 260 Desktop mini PC                     | 12/31/2018      | S/L    | 3       | 775                   | -                  | 258            | 258                | 258            | 516                | 259                |         |
| MME                                   | top freezer refrigerator                   | 2/28/2019       | S/L    | 10      | 565                   | -                  | 56             | 56                 | 56             | 112                | 453                |         |
| MME                                   | HP260 G3 desktop mini pc                   | 2/28/2019       | S/L    | 3       | 772                   | -                  | 257            | 257                | 257            | 514                | 258                |         |
| MME                                   | 4 Air conditioners                         | 4/30/2019       | S/L    | 5       | 3,127                 | -                  | 625            | 625                | 625            | 1,250              | 1,877              |         |
| MME                                   | Heavy Duty Vacuum                          | 4/30/2019       | S/L    | 8       | 635                   | -                  | 79             | 79                 | 79             | 158                | 477                |         |
| MME                                   | 10 VAC Freedom Wound Monitors              | 5/31/2019       | S/L    | 7       | 700                   | -                  | 100            | 100                | 100            | 200                | 500                |         |
| MME                                   | 12 VAC Freedom Wound Monitors              | 5/31/2019       | S/L    | 7       | 748                   | -                  | 107            | 107                | 107            | 214                | 534                |         |
| MME                                   | 16 VAC Freedom Wound Monitors              | 5/31/2019       | S/L    | 7       | 1,119                 | -                  | 160            | 160                | 160            | 320                | 799                |         |
| MME                                   | 21 VAC Freedom Wound Monitors              | 5/31/2019       | S/L    | 7       | 1,469                 | -                  | 210            | 210                | 210            | 420                | 1,049              |         |
| MME                                   | 28 VAC Freedom Wound Monitors              | 5/31/2019       | S/L    | 7       | 1,959                 | -                  | 280            | 280                | 280            | 560                | 1,399              |         |
| MME                                   | 3 Toshiba Copiers                          | 7/31/2019       | S/L    | 5       | 668                   | -                  | 134            | 134                | 134            | 268                | 400                |         |
| MME                                   | Ice & Water Dispenser                      | 7/31/2019       | S/L    | 8       | 6,152                 | -                  | 769            | 769                | 769            | 1,538              | 4,614              |         |
| MME                                   | Patient Lift                               | 8/31/2019       | S/L    | 10      | 2,695                 | -                  | 270            | 270                | 270            | 540                | 2,155              |         |
| MME                                   | Heat Pump                                  | 8/31/2019       | S/L    | 10      | 1,555                 | -                  | 155            | 155                | 155            | 310                | 1,245              |         |
| MME                                   | Laundry Press Machine                      | 8/31/2019       | S/L    | 12      | 1,015                 | -                  | 85             | 85                 | 85             | 170                | 845                |         |
| MME                                   | Sprint Equipment                           | 9/30/2019       | S/L    | 10      | 1,014                 | -                  | 101            | 101                | 101            | 202                | 812                |         |
| <b>2019 Disposals</b>                 |  |                 |        |         | Prior Period Disposal | (1,236)            |                |                    | (41)           | -                  | (41)               | (1,195) |
| <b>2020 Additions</b>                 |  |                 |        |         |                       |                    |                |                    |                |                    |                    |         |
| MME                                   | Compressor                                 | 10/31/2019      | S/L    | 15      | 7,824                 | -                  | -              | -                  | 522            | 522                | 7,302              |         |
| MME                                   | Convention Oven                            | 10/31/2019      | S/L    | 10      | 6,763                 | -                  | -              | -                  | 676            | 676                | 6,087              |         |
| MME                                   | Snow blower                                | 10/31/2019      | S/L    | 5       | 1,702                 | -                  | -              | -                  | 340            | 340                | 1,362              |         |
| MME                                   | Heavy Duty Floor Machine                   | 11/30/2019      | S/L    | 5       | 704                   | -                  | -              | -                  | 141            | 141                | 563                |         |
| MME                                   | TV with pillow speaker port                | 1/31/2020       | S/L    | 5       | 544                   | -                  | -              | -                  | 109            | 109                | 435                |         |
| MME                                   | 4 TVs/ pillow speaker ports                | 1/31/2020       | S/L    | 5       | 2,128                 | -                  | -              | -                  | 426            | 426                | 1,702              |         |
| MME                                   | Vacuum Cleaner                             | 1/31/2020       | S/L    | 8       | 2,140                 | -                  | -              | -                  | 267            | 267                | 1,873              |         |
| MME                                   | 6 Mattresses                               | 2/29/2020       | S/L    | 5       | 1,329                 | -                  | -              | -                  | 266            | 266                | 1,063              |         |
| MME                                   | Commercial Toaster                         | 2/29/2020       | S/L    | 5       | 823                   | -                  | -              | -                  | 165            | 165                | 658                |         |
| MME                                   | 2 Air Conditioners                         | 3/31/2020       | S/L    | 5       | 1,636                 | -                  | -              | -                  | 327            | 327                | 1,309              |         |
| MME                                   | Hand held Thermometer                      | 3/31/2020       | S/L    | 5       | 591                   | -                  | -              | -                  | 118            | 118                | 473                |         |
| MME                                   | 10 Mattresses                              | 4/30/2020       | S/L    | 5       | 2,180                 | -                  | -              | -                  | 436            | 436                | 1,744              |         |
| MME                                   | 32" Healthcare Television                  | 7/31/2020       | S/L    | 5       | 1,982                 | -                  | -              | -                  | 396            | 396                | 1,586              |         |
| MME                                   | Signa APM with LAL Mattress                | 8/31/2020       | S/L    | 5       | 3,494                 | -                  | -              | -                  | 699            | 699                | 2,795              |         |
| MME                                   | PTAC Heat Pump                             | 9/30/2020       | S/L    | 10      | 1,636                 | -                  | -              | -                  | 164            | 164                | 1,472              |         |
| <b>TOTAL MOVABLE EQUIPMENT</b>        |  |                 |        |         | <b>1,290,594</b>      | <b>718,003</b>     | <b>102,296</b> | <b>820,258</b>     | <b>107,348</b> | <b>927,606</b>     | <b>362,988</b>     |         |
| <b>TOTAL ASSETS PER CR SCHEDULE</b>   |  |                 |        |         | <b>8,534,503</b>      | <b>2,782,327</b>   | <b>485,050</b> | <b>3,267,336</b>   | <b>491,564</b> | <b>3,758,900</b>   | <b>4,775,603</b>   |         |
| <b>TOTAL ASSETS PER TRIAL BALANCE</b> |  |                 |        |         | <b>1,479,470</b>      | <b>-</b>           | <b>122,921</b> | <b>1,023,145</b>   | <b>122,921</b> | <b>1,023,145</b>   | <b>456,325</b>     |         |
| <b>LESS REALTY ASSETS</b>             |  |                 |        |         | <b>(7,055,033)</b>    | <b>(1,998,543)</b> | <b>-</b>       | <b>(2,367,112)</b> | <b>-</b>       | <b>(2,735,681)</b> | <b>(4,319,352)</b> |         |
| <b>ROUNDING</b>                       |  |                 |        |         | <b>0</b>              | <b>783,784</b>     | <b>362,129</b> | <b>(122,921)</b>   | <b>368,643</b> | <b>74</b>          | <b>(74)</b>        |         |
| <b>VARIANCE</b>                       |  |                 |        |         |                       |                    |                |                    |                |                    |                    |         |

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

|  |                     |                                    |            |          |
|--|---------------------|------------------------------------|------------|----------|
| Name of Facility<br>Bristol Crossings, LLC | License No.<br>2329 | Report for Year Ended<br>9/30/2020 | Page<br>25 | of<br>37 |
|--|---------------------|------------------------------------|------------|----------|

#### 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                     | 06/16/66  |  |  |  |
| 2. Date Structure Completed                | 09/01/72  |  |  |  |
| 3. If NOT Original Owner, Date of Purchase |           |  |  |  |
| 4. Date of Initial Licensure               | 09/01/72  |  |  |  |
| 5. Total Licensed Bed Capacity             | 132       |  |  |  |
| 6. Square Footage                          | 51,083    |  |  |  |
| 7. Acquisition Cost                        |           |  |  |  |
| a. Land                                    | 67,917    |  |  |  |
| b. Building                                | 1,467,953 |  |  |  |

##### Part B - Owner and Related Parties

|  | 1st Mortgage      | 2nd Mortgage | 3rd Mortgage | 4th Mortgage |
|--|-------------------|--------------|--------------|--------------|
| 1. Financing                                   |                   |              |              |              |
| a. Type of Financing (e.g., fixed, variable)   | Variable          |              |              |              |
| b. Date Mortgage Obtained                      | 02/09/16          |              |              |              |
| c. Interest Rate for the Cost Year             | Libor + 275 basis |              |              |              |
| d. Term of Mortgage (number of years)          | 7                 |              |              |              |
| e. Amount of Principal Borrowed                | 10,469,500        |              |              |              |
| f. Principal balance outstanding as of 9/30/20 | 8,792,000         |              |              |              |

##### 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<br>9/30/2020 |      |      | Page<br>26 | of<br>37 |
|--|-------------|------------------------------------|------|------|------------|----------|
| Item   |             | Total                              | CCNH | RHNS | (Specify)  |          |
| 12. Interest   |             |                                    |      |      |            |          |
| A. Building, Land Improvement & Non-Movable Equipment        |             |                                    |      |      |            |          |
| 1. First Mortgage  |             | \$                                 |      |      |            |          |
| Name of Lender   | Rate        |                                    |      |      |            |          |
| Address of Lender  |             |                                    |      |      |            |          |
| 2. Second Mortgage   |             | \$                                 |      |      |            |          |
| Name of Lender   | Rate        |                                    |      |      |            |          |
| Address of Lender  |             |                                    |      |      |            |          |
| 3. Third Mortgage  |             | \$                                 |      |      |            |          |
| Name of Lender   | Rate        |                                    |      |      |            |          |
| Address of Lender  |             |                                    |      |      |            |          |
| 4. Fourth Mortgage   |             | \$                                 |      |      |            |          |
| Name of Lender   | Rate        |                                    |      |      |            |          |
| Address of Lender  |             |                                    |      |      |            |          |
| B. CHEFA Loan Information                                    |             |                                    |      |      |            |          |
| 1. Original Loan Amount                                      |             | \$                                 |      |      |            |          |
| 2. Loan Origination Date                                     |             |                                    |      |      |            |          |
| 3. Interest Rate %   |             |                                    |      |      |            |          |
| 4. Term  |             |                                    |      |      |            |          |
| 5. CHEFA Interest Expense                                    |             |                                    |      |      |            |          |
| 12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5) |             | \$                                 |      |      |            |          |

(Carry Subtotals forward to next page )

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

| Name of Facility<br>Bristol Crossings, LLC   | License No.<br>2329 | Report for Year Ended<br>9/30/2020 |            |            | Page<br>27 | of<br>37  |
|--|---------------------|------------------------------------|------------|------------|------------|-----------|
| Item   |                     |                                    | Total      | CCNH       | RHNS       | (Specify) |
| Subtotals Brought Forward:   |                     |                                    |            |            |            |           |
| 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<br>Expense (C1 + 2)                       |                     | \$                                 |            |            |            |           |
| 12. D. Other Interest Expense (Specify)<br>Admin / Property / Computer Loan Interest |                     | \$                                 | 6,337      | 6,337      |            |           |
| 13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)                            |                     | \$                                 | 6,337      | 6,337      |            |           |
| 14. Insurance  |                     |                                    |            |            |            |           |
| a. Insurance on Property (buildings only)  |                     | \$                                 | 14,446     | 14,446     |            |           |
| b. Insurance on Automobiles  |                     | \$                                 |            |            |            |           |
| c. Insurance other than Property (as specified above)                                |                     |                                    |            |            |            |           |
| 1. Umbrella (Blanket Coverage)   |                     | \$                                 | 14,953     | 14,953     |            |           |
| 2. Fire and Extended Coverage  |                     | \$                                 |            |            |            |           |
| 3. Other (Specify)<br>Crime / Liability  |                     | \$                                 | 61,399     | 61,399     |            |           |
| 14d. <b>Total Insurance Expenditures</b> (14a + b + c)                               |                     | \$                                 | 90,798     | 90,798     |            |           |
| 15. <b>Total All Expenditures</b> (A-13 thru C-14)                                   |                     | \$                                 | 15,120,416 | 15,120,416 |            |           |

## **D. Adjustments to Statement of Expenditures**

| Name of Facility<br>Bristol Crossings, LLC            |             |             | License No.<br>2329  | Report for Year Ended<br>9/30/2020 |         | Page<br>28 | of<br>37  |
|---|-------------|-------------|--|------------------------------------|---------|------------|-----------|
| Item<br>No.   | Page<br>No. | Line<br>No. | Item Description   | Total<br>Amount of<br>Decrease     | CCNH    | RHNS       | (Specify) |
| <b>Page 10 - Salaries and Wages</b>                   |             |             |  |                                    |         |            |           |
| 1.  |             |             | Outpatient Service Costs   | \$                                 |         |            |           |
| 2.  |             |             | Salaries not related to Resident Care  | \$                                 |         |            |           |
| 3.  |             |             | Occupational Therapy   | \$                                 |         |            |           |
| 4.  |             |             | Other - See attached Schedule  | \$ 34,389                          | 34,389  |            |           |
| <b>Page 13 - Professional Fees</b>                    |             |             |  |                                    |         |            |           |
| 5.  |             |             | Resident Care Physicians **  | \$                                 |         |            |           |
| 6.  | 13          | b10a        | Occupational Therapy   | \$ 358,313                         | 358,313 |            |           |
| 7.  |             |             | Other - See attached Schedule  | \$ 41,943                          | 41,943  |            |           |
| <b>Pages 15 &amp; 16 - Administrative and General</b> |             |             |  |                                    |         |            |           |
| 8.  |             |             | Discriminatory Benefits  | \$                                 |         |            |           |
| 9.  | 15          | 1c          | Bad Debts  | \$ 152,093                         | 152,093 |            |           |
| 10.   |             |             | Accounting   | \$                                 |         |            |           |
| 10a.  |             |             | Legal  | \$ 8,959                           | 8,959   |            |           |
| 11.   |             |             | Telephone  | \$                                 |         |            |           |
| 12.   | 15          | 1h2         | Cellular Telephone   | \$ 3,144                           | 3,144   |            |           |
| 13.   |             |             | Life insurance premiums on the life<br>of Owners, Partners, Operators  | \$                                 |         |            |           |
| 14.   | 16          | L3          | Gifts, flowers and coffee shops  | \$ 7,886                           | 7,886   |            |           |
| 15.   |             |             | Education expenditures to colleges or<br>universities for tuition and related costs<br>for owners and employees  | \$                                 |         |            |           |
| 16.   | 16          | L4          | Travel for purposes of attending<br>conferences or seminars outside the<br>continental U.S. Other out-of-state<br>travel in excess of one representative | \$ 2,648                           | 2,648   |            |           |
| 17.   |             |             | Automobile Expense (e.g. personal use)   | \$                                 |         |            |           |
| 18.   | 16          | m2/3        | Unallowable Advertising *  | \$ 40,606                          | 40,606  |            |           |
| 19.   |             |             | Income Tax / Corporate Business Tax  | \$                                 |         |            |           |
| 20.   | 16          | m10         | Fund Raising / Contributions   | \$ 1,320                           | 1,320   |            |           |
| 21.   | 16          | m12         | Unallowable Management Fees  | \$ 307,861                         | 307,861 |            |           |
| 22.   |             |             | Barber and Beauty  | \$                                 |         |            |           |
| 23.   |             |             | Other - See attached Schedule  | \$ 235,834                         | 235,834 |            |           |
| <b>Page 18 - Dietary Expenditures</b>                 |             |             |  |                                    |         |            |           |
| 24.   |             |             | Meals to employees, guests and others<br>who are not residents   | \$                                 |         |            |           |
| <b>Page 19 - Laundry Expenditures</b>                 |             |             |  |                                    |         |            |           |
| 25.   |             |             | Laundry services to employees, guests<br>and others who are not residents  | \$                                 |         |            |           |
| <b>Page 20 - Housekeeping Expenditures</b>            |             |             |  |                                    |         |            |           |
| 26.   |             |             | Housekeeping services to employees, guests<br>and others who are not residents   | \$                                 |         |            |           |
| Subtotal (Items 1 - 26)                               |             |             | \$ 1,194,996   | 1,194,996                          |         |            |           |

\* 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 | (Specify) |
|--|----------|---|-----------|------|-----------|
| 10                                     | 12o      | Admissions Salary Associated with Marketing | \$ 34,389 |      |           |
|  |          |   |           |      |           |
|  |          |   |           |      |           |
|  |          |   |           |      |           |
|  |          |   |           |      |           |
|  |          |   |           |      |           |
|  |          |   |           |      |           |
| <b>Total Other Salaries Adjustment</b> |          |   | \$ 34,389 | \$ - | \$ -      |

**Schedule of Fees Adjustments**

| Page Ref                            | Line Ref | Description           | CCNH      | RHNS | (Specify) |
|-------------------------------------|----------|-----------------------|-----------|------|-----------|
| 13                                  | b12o     | IV Nursing Consultant | \$ 39,429 |      |           |
| 13                                  | b12o     | Rehab Consultant      | 2,452     |      |           |
| 13                                  | b12o     | Audiology Fees        | 62        |      |           |
|                                     |          |                       |           |      |           |
|                                     |          |                       |           |      |           |
|                                     |          |                       |           |      |           |
|                                     |          |                       |           |      |           |
|                                     |          |                       |           |      |           |
|                                     |          |                       |           |      |           |
| <b>Total Other Fees Adjustments</b> |          |                       | \$ 41,943 | \$ - | \$ -      |

**Schedule of Other A&G Adjustments**

| Page Ref                               | Line Ref | Description                               | CCNH       | RHNS | (Specify) |
|--|----------|---|------------|------|-----------|
| 16                                     | m8a      | Chamber of Commerce Dues                  | \$ 500     |      |           |
| 15                                     | Var      | Benefits Associated with Marketing Salary | 8,160      |      |           |
| 16                                     | m13      | Amort Exp - Goodwill                      | 198,939    |      |           |
| 16                                     | m13      | Misc. Expense                             | 11,629     |      |           |
| 16                                     | m13      | Prior Period Expense                      | 16,606     |      |           |
|  |          |   |            |      |           |
|  |          |   |            |      |           |
|  |          |   |            |      |           |
|  |          |   |            |      |           |
|  |          |   |            |      |           |
| <b>Total Other A&amp;G Adjustments</b> |          |   | \$ 235,834 | \$ - | \$ -      |

**National Health Care Associates, Inc. (CT)**  
**Disallowance Schedule for Cell Phones**  
**September 30, 2020**

**Pg. 28b**

|   | <u>Amount</u>          |
|---|------------------------|
| Total Cell Phone Expense                        | 4,584 <b>TB Linked</b> |
| Cell Phone Allowed Based on Bed Capacity        | 4                      |
| Monthly Allowable amount per Cell Phone         | \$ 30                  |
| Months in Cost Report Year                      | <u>12</u>              |
| Total Allowable Cost                            | \$ 1,440               |
| Days in Cost Report (365 out of 365 Days)       | 365                    |
| Days in Cost Report Year                        | <u>365</u>             |
| Partial Year Allowable %                        | 100%                   |
| Revised Allowable Cost                          | \$ 1,440               |
| <b>Disallowed Cell Phone (Page 28, Line 12)</b> | <b><u>\$ 3,144</u></b> |

**The Pines at Bristol**  
**Calculation of Allowable Management Fee**  
**September 30, 2020**

**Pg. 28c**

| <u>Description</u>  | <u>Amount</u>     |
|---|-------------------|
| Management fees Charged                                       | 618,307           |
| Accounting Charges  | 21,768            |
| <b>Total Management Fees Per Agreement</b>                    | <b>640,075</b>    |
| <br>Patient Days  | 44,418            |
| Imputed Days - 90% Occupancy (365/365 Days)                   | 43,362            |
| <b>Amount Per Patient Day (Greater of 90% or Actual Days)</b> | <b>\$ 14.76</b>   |
| <br>PPD Allowance Per Client 2019                             | 7.82              |
| 2020 CPI Increase %   | 1.02%             |
| <br>PPD Allowance 9/30/2020                                   | <u>7.83</u>       |
| <br><b>Amount over (Under)</b>                                | <b>\$ 6.9310</b>  |
| <br>Total Days  | 44,418            |
| <b>Disallowable Management Fee</b>                            | <b>\$ 307,861</b> |

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-29 Rev. 9/2018

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

| Name of Facility<br>Bristol Crossings, LLC         |             |             | License No.<br>2329   | Report for Year Ended<br>9/30/2020 |           | Page<br>29   37<br>of |           |
|--|-------------|-------------|---|------------------------------------|-----------|-----------------------|-----------|
| Item<br>No.  | Page<br>No. | Line<br>No. | Item Description  | Total<br>Amount of<br>Decrease     | CCNH      | RHNS                  | (Specify) |
|  |             |             | Subtotals Brought Forward   | \$ 1,194,996                       | 1,194,996 |                       |           |
| <b><i>Page 20 - Resident Care Supplies***</i></b>  |             |             |   |                                    |           |                       |           |
| 27.  | 20          | 5a2         | Prescription Drugs  | \$ 426,621                         | 426,621   |                       |           |
| 28.  | 20          | 5d          | Ambulance/Limousine   | \$ 397                             | 397       |                       |           |
| 29.  | 20          | 5f          | X-rays, etc   | \$ 29,233                          | 29,233    |                       |           |
| 30.  | 20          | 5h          | Laboratory  | \$ 33,658                          | 33,658    |                       |           |
| 31.  |             |             | Medical Supplies  | \$                                 |           |                       |           |
| 32.  | 20          | 5e2         | Oxygen (non emergency)  | \$ 22,273                          | 22,273    |                       |           |
| 33.  |             |             | Occupational Therapy  | \$                                 |           |                       |           |
| 34.  |             |             | Other - See Attached Schedule   | \$ 74,553                          | 74,553    |                       |           |
| <b><i>Page 22 - Maintenance and Property</i></b>   |             |             |   |                                    |           |                       |           |
| 35.  |             |             | Excess Movable Equipment Depreciation<br>See Attached Schedule                                    | \$ 5,760                           | 5,760     |                       |           |
| 36.  |             |             | Depreciation on Unallowable<br>Motor Vehicles   | \$                                 |           |                       |           |
| 37.  |             |             | Unallowable Property and Real<br>Estate Taxes   | \$                                 |           |                       |           |
| 38.  |             |             | Rental of Building Space or Rooms   | \$                                 |           |                       |           |
| 39.  |             |             | Other - See Attached Schedule   | \$                                 |           |                       |           |
| <b><i>Page 27 - Insurance</i></b>                  |             |             |   |                                    |           |                       |           |
| 40.  |             |             | Mortgage Insurance  | \$                                 |           |                       |           |
| 41.  |             |             | Property Insurance  | \$                                 |           |                       |           |
| <b><i>Other - Miscellaneous</i></b>                |             |             |   |                                    |           |                       |           |
| 42.  |             |             | Other - Indirect  | \$                                 |           |                       |           |
| 43.  |             |             | Interest Income on Account Rec.   | \$                                 |           |                       |           |
| 44.  |             |             | Other - Miscellaneous Administrative  | \$                                 |           |                       |           |
| 45.  |             |             | Management Fees Direct  | \$                                 |           |                       |           |
| 46.  |             |             | Management Fees Indirect  | \$                                 |           |                       |           |
| 47.  |             |             | Other - Direct  | \$ 50,440                          | 50,440    |                       |           |
| <b><i>Not For Profit Providers Only</i></b>        |             |             |   |                                    |           |                       |           |
| 48.  |             |             | Building/Non Movable Eq. Depreciation<br>Unallowable Building Interest -<br>See Attached Schedule | \$                                 |           |                       |           |
| <b>49. Total Amount of Decrease (Items 1 - 48)</b> |             |             | \$ 1,837,931  | 1,837,931                          |           |                       |           |

\*\*\* 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 | (Specify) |
|------------------------------------|----------|---|-----------|------|-----------|
| 20                                 | 5i       | Cable Television Disallowance (See Attached)  | \$ 12,017 |      |           |
| 20                                 | 5c       | Med B Nursing Supplies                        | 14,225    |      |           |
| 20                                 | 51       | IV Thy Supplies-Bristol-Rehab Tpy and Ancllry | 9,931     |      |           |
| 20                                 | 51       | Physician Fees-Bristol-Medical Services       | 2,770     |      |           |
| 20                                 | 51       | Equip Rental-Bristol-Rehab Tpy and Ancllry    | 10,067    |      |           |
| 20                                 | 51       | Equip Rental-Bristol-Respiratory              | 25,543    |      |           |
|                                    |          |   |           |      |           |
|                                    |          |   |           |      |           |
|                                    |          |   |           |      |           |
|                                    |          |   |           |      |           |
| <b>Total Other Ancillary Costs</b> |          |   | \$ 74,553 | \$ - | \$ -      |

**Schedule of Excess Movable Equipment Depreciation**

| Page Ref   | Line Ref | Description                                      | CCNH     | RHNS | (Specify) |
|--|----------|--|----------|------|-----------|
| 22   | 7b       | Non Allowable Depreciation on TVs and Mattresses | \$ 5,760 |      |           |
|  |          |  |          |      |           |
|  |          |  |          |      |           |
|  |          |  |          |      |           |
|  |          |  |          |      |           |
|  |          |  |          |      |           |
|  |          |  |          |      |           |
| <b>Total Excess Movable Equipment Depreciation</b> |          |  | \$ 5,760 | \$ - | \$ -      |

**Schedule of Other Property Adjustments**

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

### Schedule of Other - Indirect Adjustments

Attachment Page 29

### **Schedule of Other - Miscellaneous Administrative Adjustments**

### **Schedule of Other - Direct Adjustments**

| Page Ref                       | Line Ref | Description                 | CCNH      | RHNS | (Specify) |
|--------------------------------|----------|-----------------------------|-----------|------|-----------|
| 30                             | IV 8     | Long Term CT PET Tax Income | \$ 14,566 |      |           |
| 30                             | IV 8     | Other Income                | 31,128    |      |           |
| 30                             | IV 8     | Rebates / Refunds           | 4,001     |      |           |
| 30                             | IV 8     | Resident Refunds            | 257       |      |           |
| 27                             | 12d      | Interest on Late Payments   | 488       |      |           |
|                                |          |                             |           |      |           |
|                                |          |                             |           |      |           |
|                                |          |                             |           |      |           |
|                                |          |                             |           |      |           |
|                                |          |                             |           |      |           |
| <b>Total Other Adjustments</b> |          |                             | \$ 50,440 | \$ - | \$ -      |

## Schedule of Unallowable Building Interest

|  |                         |                  |
|--|-------------------------|------------------|
| Total Cable TV Expense                         | 15,617                  | <b>TB Linked</b> |
| Total Monthly Fee Allowed                      | \$ 300                  |                  |
| Total Months                                   | 12                      |                  |
| Total Allowable Expense                        | \$ 3,600                |                  |
| Partial Year Cost Report (365 out of 365 Days) | \$ 365                  |                  |
| Days in Cost Report Year                       | 365                     |                  |
| Partial Year Allowable %                       | 100.00%                 |                  |
| Revised Allowable Cost                         | \$ 3,600                |                  |
| <b>Disallowed Expense</b>                      | <b><u>\$ 12,017</u></b> | <b>{a}</b>       |

**Tickmark**

**{a}**

Ties to page 29a

**F. Statement of Revenue**

| Name of Facility<br>Bristol Crossings, LLC                       | License No.<br>2329 | Report for Year Ended<br>9/30/2020 |      |      | Page<br>30   37 |
|--|---------------------|------------------------------------|------|------|-----------------|
| Item   |                     | Total                              | CCNH | RHNS | (Specify)       |
| <b>I. Resident Room, Board &amp; Routine Care Revenue</b>        |                     |                                    |      |      |                 |
| 1. a. Medicaid Residents ( <i>CT only</i> )                      | \$ 13,841,293       | 13,841,293                         |      |      |                 |
| b. Medicaid Room and Board Contractual Allowance **              | \$ (6,227,886)      | (6,227,886)                        |      |      |                 |
| 2. a. Medicaid ( <i>All other states</i> )                       | \$                  |                                    |      |      |                 |
| b. Other States Room and Board Contractual Allowance **          | \$                  |                                    |      |      |                 |
| 3. a. Medicare Residents ( <i>all inclusive</i> )                | \$ 2,461,718        | 2,461,718                          |      |      |                 |
| b. Medicare Room and Board Contractual Allowance **              | \$ (2,047,655)      | (2,047,655)                        |      |      |                 |
| 4. a. Private-Pay Residents and Other                            | \$ 4,481,370        | 4,481,370                          |      |      |                 |
| b. Private-Pay Room and Board Contractual Allowance **           | \$ (1,039,012)      | (1,039,012)                        |      |      |                 |
| <b>II. Other Resident Revenue</b>                                |                     |                                    |      |      |                 |
| 1. a. Prescription Drugs - Medicare                              | \$ 177,062          | 177,062                            |      |      |                 |
| b. Prescription Drugs - Medicare Contractual Allowance **        | \$ (184,907)        | (184,907)                          |      |      |                 |
| c. Prescription Drugs - Non-Medicare                             | \$ 214,196          | 214,196                            |      |      |                 |
| d. Prescription Drugs - Non-Medicare Contractual Allowance **    | \$ (234,368)        | (234,368)                          |      |      |                 |
| 2. a. Medical Supplies - Medicare                                | \$                  |                                    |      |      |                 |
| b. Medical Supplies - Medicare Contractual Allowance **          | \$                  |                                    |      |      |                 |
| c. Medical Supplies - Non-Medicare                               | \$                  |                                    |      |      |                 |
| d. Medical Supplies - Non-Medicare Contractual Allowance **      | \$                  |                                    |      |      |                 |
| 3. a. Physical Therapy - Medicare                                | \$ 333,093          | 333,093                            |      |      |                 |
| b. Physical Therapy - Medicare Contractual Allowance **          | \$ 199,151          | 199,151                            |      |      |                 |
| c. Physical Therapy - Non-Medicare                               | \$ 297,467          | 297,467                            |      |      |                 |
| d. Physical Therapy - Non-Medicare Contractual Allowance **      | \$ (218,405)        | (218,405)                          |      |      |                 |
| 4. a. Speech Therapy - Medicare                                  | \$ 115,200          | 115,200                            |      |      |                 |
| b. Speech Therapy - Medicare Contractual Allowance **            | \$ 133,789          | 133,789                            |      |      |                 |
| c. Speech Therapy - Non-Medicare                                 | \$ 69,442           | 69,442                             |      |      |                 |
| d. Speech Therapy - Non-Medicare Contractual Allowance **        | \$ (55,387)         | (55,387)                           |      |      |                 |
| 5. a. Occupational Therapy - Medicare                            | \$ 330,205          | 330,205                            |      |      |                 |
| b. Occupational Therapy - Medicare Contractual Allowance **      | \$ 169,095          | 169,095                            |      |      |                 |
| c. Occupational Therapy - Non-Medicare                           | \$ 286,526          | 286,526                            |      |      |                 |
| d. Occupational Therapy - Non-Medicare Contractual Allowance **  | \$ (238,504)        | (238,504)                          |      |      |                 |
| 6. a. Other ( <i>Specify</i> ) - Medicare                        | \$ 1,585,792        | 1,585,792                          |      |      |                 |
| b. Other ( <i>Specify</i> ) - Non-Medicare                       | \$ 60,218           | 60,218                             |      |      |                 |
| <b>III. Total Resident Revenue</b> (Section I. thru Section II.) | \$ 14,509,493       | 14,509,493                         |      |      |                 |
| <b>IV. Other Revenue*</b>  |                     |                                    |      |      |                 |
| 1. Meals sold to guests, employees & others                      | \$                  |                                    |      |      |                 |
| 2. Rental of rooms to non-residents                              | \$                  |                                    |      |      |                 |
| 3. Telephone   | \$                  |                                    |      |      |                 |
| 4. Rental of Television and Cable Services                       | \$                  |                                    |      |      |                 |
| 5. Interest Income ( <i>Specify</i> )                            | \$ 151              | 151                                |      |      |                 |
| 6. Private Duty Nurses' Fees                                     | \$                  |                                    |      |      |                 |
| 7. Barber, Coffee, Beauty and Gift shops                         | \$                  |                                    |      |      |                 |
| 8. Other ( <i>Specify</i> )                                      | \$ 515,779          | 515,779                            |      |      |                 |
| <b>V. Total Other Revenue</b> (1 thru 8)                         | \$ 515,930          | 515,930                            |      |      |                 |
| <b>VI. Total All Revenue</b> (III +V)                            | \$ 15,025,423       | 15,025,423                         |      |      |                 |

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

| Page Ref                                       | Description                         | CCNH                | RHNS        | (Specify)   |
|--|-------------------------------------|---------------------|-------------|-------------|
| 30 II 6a                                       | Medicare A NTA Contra-Bristol       | \$ 609,089          |             |             |
| 30 II 6a                                       | Medicare A Nsng Comp Contra-Bristol | 929,352             |             |             |
| 30 II 6a                                       | Medicare Pt A IV Therapy-Bristol    | 7,845               |             |             |
| 30 II 6a                                       | Medicare Pt A Lab-Bristol           | 18,185              |             |             |
| 30 II 6a                                       | Medicare Pt A X-Ray-Bristol         | 16,327              |             |             |
| 30 II 6a                                       | Medicare Pt A Settlement-Bristol    | 1,704               |             |             |
| 30 II 6a                                       | Medicare Pt B Ambulance-Bristol     | (253)               |             |             |
| 30 II 6a                                       | Medicare Pt B Flu/Pneumonia-Bristol | 5,356               |             |             |
| 30 II 6a                                       | Medicare Pt B Prior Period-Bristol  | (1,813)             |             |             |
| <b>Total Other Resident Revenue - Medicare</b> |                                     | <b>\$ 1,585,792</b> | <b>\$ -</b> | <b>\$ -</b> |

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

| Page Ref                            | Description                           | CCNH             | RHNS        | (Specify)   |
|-------------------------------------|---------------------------------------|------------------|-------------|-------------|
| 30 II 6b                            | Medicaid IV Therapy-Bristol           | \$ (76)          |             |             |
| 30 II 6b                            | Medicaid Lab-Bristol                  | 1,132            |             |             |
| 30 II 6b                            | Medicaid X-Ray-Bristol                | 318              |             |             |
| 30 II 6b                            | Comm Ins IV Therapy-Bristol           | 3,252            |             |             |
| 30 II 6b                            | Comm Ins Lab-Bristol                  | 169              |             |             |
| 30 II 6b                            | Comm Ins X-Ray-Bristol                | 1,241            |             |             |
| 30 II 6b                            | Mgd Medicare NTA Contra-Bristol       | 2,631            |             |             |
| 30 II 6b                            | Mgd Medicare Nsng Comp Contra-Bristol | 1,803            |             |             |
| 30 II 6b                            | Mgd Medicare IV Therapy               | 23,021           |             |             |
| 30 II 6b                            | Mgd Medicare Lab                      | 13,576           |             |             |
| 30 II 6b                            | Mgd Medicare Specialty Beds           | 106              |             |             |
| 30 II 6b                            | Mgd Medicare X-Ray                    | 8,592            |             |             |
| 30 II 6b                            | Mgd Medicare Flu/Pneumonia            | 4,784            |             |             |
| 30 II 6b                            | Mgd Medicare Prior Period             | (331)            |             |             |
| <b>Total Other Resident Revenue</b> |                                       | <b>\$ 60,218</b> | <b>\$ -</b> | <b>\$ -</b> |

## Interest Income

## Account

| Page Ref                     | Account                          | Balance       | CCNH        | RHNS        | (Specify) |
|------------------------------|----------------------------------|---------------|-------------|-------------|-----------|
| 30 IV 5                      | Interest on Money Market Account | 1,833,418     | \$ 151      |             |           |
|                              |                                  |               |             |             |           |
|                              |                                  |               |             |             |           |
| <b>Total Interest Income</b> |                                  | <b>\$ 151</b> | <b>\$ -</b> | <b>\$ -</b> |           |

## Schedule of Other Revenue

| Page Ref                   | Description  | CCNH              | RHNS        | (Specify)   |
|----------------------------|--|-------------------|-------------|-------------|
| 30 IV 8                    | Other Income (Disallowed on Pg 29a)                | \$ 31,128         |             |             |
| 30 IV 8                    | Rebates / Refunds (Disallowed on Pg 29a)           | 4,001             |             |             |
| 30 IV 8                    | UHC Income   | 16,672            |             |             |
| 30 IV 8                    | Stimulus Payment Revenue                           | 449,155           |             |             |
| 30 IV 8                    | Resident Refunds (Disallowed on Pg 29a)            | 257               |             |             |
| 30 IV 8                    | Long Term CT PET Tax Income (Disallowed on Pg 29a) | 14,566            |             |             |
|                            |  |                   |             |             |
|                            |  |                   |             |             |
|                            |  |                   |             |             |
|                            |  |                   |             |             |
| <b>Total Other Revenue</b> |  | <b>\$ 515,779</b> | <b>\$ -</b> | <b>\$ -</b> |

**G. Balance Sheet**

| Name of Facility<br>Bristol Crossings, LLC                         | License No.<br>2329         | Report for Year Ended<br>9/30/2020 | Page<br>31   37 |
|--|-----------------------------|------------------------------------|-----------------|
| Account  |                             | Amount                             |                 |
| <b>Assets</b>  |                             |                                    |                 |
| A. Current Assets  |                             |                                    |                 |
| 1. Cash ( <i>on hand and in banks</i> )                            |                             | \$ 2,498,031                       |                 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts)     |                             | \$ 1,382,974                       |                 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) |                             | \$                                 |                 |
| 4. Inventories   |                             | \$ 52,044                          |                 |
| 5. Prepaid Expenses  |                             | \$ 167,780                         |                 |
| a. _____   |                             |                                    |                 |
| b. _____   |                             |                                    |                 |
| c. _____   |                             |                                    |                 |
| d. See Schedule  | 167,780                     |                                    |                 |
| 6. Interest Receivable   |                             | \$                                 |                 |
| 7. Medicare Final Settlement Receivable                            |                             | \$                                 |                 |
| 8. Other Current Assets ( <i>itemize</i> )                         |                             | \$ 1,683                           |                 |
| CT PET Tax Receivable  | 1,683                       |                                    |                 |
| _____  |                             |                                    |                 |
| _____  |                             |                                    |                 |
| See Schedule   |                             |                                    |                 |
| <b>A-9. Total Current Assets</b> (Lines A1 thru 8)                 |                             | \$ 4,102,512                       |                 |
| B. Fixed Assets  |                             |                                    |                 |
| 1. Land  |                             | \$ 225,000                         |                 |
| 2. Land Improvements   | *Historical Cost _____      | \$                                 |                 |
|  | Accum. Depreciation _____   | Net                                |                 |
| 3. Buildings   | *Historical Cost _____      | \$                                 |                 |
|  | Accum. Depreciation _____   | Net                                |                 |
| 4. Leasehold Improvements  | *Historical Cost 188,877    | \$ 93,264                          |                 |
|  | Accum. Depreciation 95,613  | Net                                |                 |
| 5. Non-Movable Equipment   | *Historical Cost _____      | \$                                 |                 |
|  | Accum. Depreciation _____   | Net                                |                 |
| 6. Movable Equipment   | *Historical Cost 1,290,594  | \$ 362,988                         |                 |
|  | Accum. Depreciation 927,606 | Net                                |                 |
| 7. Motor Vehicles  | *Historical Cost _____      | \$                                 |                 |
|  | Accum. Depreciation _____   | Net                                |                 |
| 8. Minor Equipment-Not Depreciable                                 |                             | \$                                 |                 |
| 9. Other Fixed Assets ( <i>itemize</i> )                           |                             | \$ 72                              |                 |
| F/S vs C/R NBV 74  |                             |                                    |                 |
| See Schedule (2)   |                             |                                    |                 |
| <b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)                  |                             | \$ 681,324                         |                 |

\* 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 Workers Comp            | \$ 61,920  |
| 31                            | A5       | Prepaid General Insurance       | 9,122      |
| 31                            | A5       | Prepaid Expenses                | 15,617     |
| 31                            | A5       | Prepaid Real Estate Taxes       | 57,077     |
| 31                            | A5       | Prepaid Personal Property Taxes | 3,551      |
| 31                            | A5       | Prepaid Mgmt Assets             | 20,493     |
| <b>Total Prepaid Expenses</b> |          |                                 | \$ 167,780 |

## Schedule of Other Current Assets (itemized) Page 31 Line A8

| Page Ref                                    | Line Ref | Description |      |
|---|----------|-------------|------|
|   |          |             |      |
|   |          |             |      |
|   |          |             |      |
|   |          |             |      |
|   |          |             |      |
|   |          |             |      |
| <b>Total Other Current Assets (Itemize)</b> |          |             | \$ - |

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

| Page Ref  | Line Ref | Description |        |
|---|----------|-------------|--------|
| 31  | B9       | Rounding    | \$ (2) |
|   |          |             |        |
|   |          |             |        |
|   |          |             |        |
|   |          |             |        |
| <b>Total Other Other Fixed Assets (Itemize)</b> |          |             | \$ (2) |

## Schedule of Other Assets Page 32 Line D7

| Page Ref                  | Line Ref | Description |      |
|---------------------------|----------|-------------|------|
|                           |          |             |      |
|                           |          |             |      |
|                           |          |             |      |
|                           |          |             |      |
|                           |          |             |      |
| <b>Total Other Assets</b> |          |             | \$ - |

## Schedule of Notes Payable (Itemize) Page 33 Line A2

| Page Ref                   | Line Ref | Description           |              |
|----------------------------|----------|-----------------------|--------------|
| 33                         | A12      | Loans and Exchange    | \$ 210       |
| 33                         | A12      | Unclaimed ADP Checks  | 14,938       |
| 33                         | A12      | Due to Medicaid       | 295,882      |
| 33                         | A12      | Deferred Revenue RCF  | 707,588      |
| 33                         | A12      | Patient Funds         | 51,069       |
| 33                         | A12      | Accrued Expenses      | 216,081      |
| 33                         | A12      | Accrued Pensions      | 11,082       |
| 33                         | A12      | Accrued Worker's Comp | 83,626       |
| 33                         | A12      | Accrued Vacation      | 299,913      |
| <b>Total Notes Payable</b> |          |                       | \$ 1,680,389 |

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

| Page Ref   | Line Ref | Description |      |
|--|----------|-------------|------|
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
| <b>Total Other Current Liabilities (Itemize)</b> |          |             | \$ - |

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

| Page Ref   | Line Ref | Description |      |
|--|----------|-------------|------|
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
| <b>Total Other Current Liabilities (Itemize)</b> |          |             | \$ - |

## G. Balance Sheet (cont'd)

| Name of Facility<br>Bristol Crossings, LLC                       | License No.<br>2329                     | Report for Year Ended<br>9/30/2020 | Page<br>32 | of<br>37   |
|--|---|------------------------------------|------------|------------|
| Account  |   | Amount                             |            |            |
| Total Brought Forward:   |   |                                    | \$         | 4,783,836  |
| C. Leasehold or like property recorded for Equity Purposes.      |   |                                    |            |            |
| 1. Land  |   |                                    | \$         |            |
| 2. Land Improvements   | *Historical Cost<br>Accum. Depreciation | Net                                | \$         |            |
| 3. Buildings   | *Historical Cost<br>Accum. Depreciation | 7,055,034<br>2,735,681 Net         | \$         | 4,319,353  |
| 4. Non-Movable Equipment   | *Historical Cost<br>Accum. Depreciation | Net                                | \$         |            |
| 5. Movable Equipment   | *Historical Cost<br>Accum. Depreciation | Net                                | \$         |            |
| 6. Motor Vehicles  | *Historical Cost<br>Accum. Depreciation | Net                                | \$         |            |
| 7. Minor Equipment-Not Depreciable                               |   |                                    | \$         |            |
| <b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>        |   |                                    | \$         | 4,319,353  |
| D. Investment and Other Assets                                   |   |                                    |            |            |
| 1. Deferred Deposits   |   |                                    | \$         | (48,420)   |
| 2. Escrow Deposits   |   |                                    | \$         |            |
| 3. Organization Expense  | *Historical Cost<br>Accum. Depreciation | 89,389<br>35,756 Net               | \$         | 53,633     |
| 4. Goodwill (Purchased Only)                                     |   |                                    | \$         | 1,140,000  |
| 5. Investments Related to Resident Care (itemize)                |   |                                    | \$         |            |
| 6. Loans to Owners or Related Parties (itemize)                  |   |                                    | \$         | 848,270    |
| Name and Address   | Amount                                  | Loan Date                          |            |            |
| Due from Realty / Related  | 848,270                                 |                                    |            |            |
| 7. Other Assets (itemize)  |   |                                    | \$         |            |
| See Schedule   |   |                                    |            |            |
| <b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b> |   |                                    | \$         | 1,993,483  |
| <b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>          |   |                                    | \$         | 11,096,672 |

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

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

| Name of Facility   | License No.           | Report for Year Ended | Page     | of           |                |         |        |          |  |  |                       |        |  |  |
|--|-----------------------|-----------------------|----------|--------------|----------------|---------|--------|----------|--|--|-----------------------|--------|--|--|
| Bristol Crossings, LLC   | 2329                  | 9/30/2020             | 33       | 37           |                |         |        |          |  |  |                       |        |  |  |
| Account  |                       |                       |          | Amount       |                |         |        |          |  |  |                       |        |  |  |
| <b>Liabilities</b>   |                       |                       |          |              |                |         |        |          |  |  |                       |        |  |  |
| A. Current Liabilities   |                       |                       |          |              |                |         |        |          |  |  |                       |        |  |  |
| 1. Trade Accounts Payable  |                       |                       |          | \$ 578,381   |                |         |        |          |  |  |                       |        |  |  |
| 2. Notes Payable ( <i>itemize</i> )  |                       |                       |          | \$ 1,680,389 |                |         |        |          |  |  |                       |        |  |  |
|  |                       |                       |          |              |                |         |        |          |  |  |                       |        |  |  |
| See Schedule   |                       |                       |          | 1,680,389    |                |         |        |          |  |  |                       |        |  |  |
| 3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )   |                       |                       |          | \$ 18,239    |                |         |        |          |  |  |                       |        |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Lender</th> <th>Purpose</th> <th>Amount</th> <th>Date Due</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td>Euipment Obligation S</td> <td style="text-align: right;">18,239</td> <td></td> <td></td> </tr> </tbody> </table> |                       |                       |          |              | Name of Lender | Purpose | Amount | Date Due |  |  | Euipment Obligation S | 18,239 |  |  |
| Name of Lender   | Purpose               | Amount                | Date Due |              |                |         |        |          |  |  |                       |        |  |  |
|  | Euipment Obligation S | 18,239                |          |              |                |         |        |          |  |  |                       |        |  |  |
| 4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )   |                       |                       |          | \$ 156,753   |                |         |        |          |  |  |                       |        |  |  |
| 5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )  |                       |                       |          | \$           |                |         |        |          |  |  |                       |        |  |  |
| 6. Accrued Payroll Taxes Payable   |                       |                       |          | \$           |                |         |        |          |  |  |                       |        |  |  |
| 7. Medicare Final Settlement Payable   |                       |                       |          | \$           |                |         |        |          |  |  |                       |        |  |  |
| 8. Medicare Current Financing Payable  |                       |                       |          | \$           |                |         |        |          |  |  |                       |        |  |  |
| 9. Mortgage Payable ( <i>Current Portion</i> )   |                       |                       |          | \$           |                |         |        |          |  |  |                       |        |  |  |
| 10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )  |                       |                       |          | \$           |                |         |        |          |  |  |                       |        |  |  |
| 11. Accrued Income Taxes*  |                       |                       |          | \$           |                |         |        |          |  |  |                       |        |  |  |
| 12. Other Current Liabilities ( <i>itemize</i> )   |                       |                       |          | \$           |                |         |        |          |  |  |                       |        |  |  |
|  |                       |                       |          |              |                |         |        |          |  |  |                       |        |  |  |
| See Schedule   |                       |                       |          |              |                |         |        |          |  |  |                       |        |  |  |
| <b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)  |                       |                       |          | \$ 2,433,762 |                |         |        |          |  |  |                       |        |  |  |

\* 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<br>Bristol Crossings, LLC                 | License No.<br>2329        | Report for Year Ended<br>9/30/2020 | Page<br>34 | of<br>37  |
| Account  |                            |                                    | Amount     |           |
| Total Brought Forward:                                     |                            |                                    | 2,433,762  |           |
| <b>Liabilities (cont'd)</b>                                |                            |                                    |            |           |
| B. Long-Term Liabilities                                   |                            |                                    |            |           |
| 1. Loans Payable-Equipment ( <i>itemize</i> )              |                            |                                    | \$         | 70,974    |
| Name of Lender   | Purpose                    | Amount                             | Date Due   |           |
|  | Equipment<br>Obligation LT | 70,974                             |            |           |
| 2. Mortgages Payable                                       |                            |                                    | \$         |           |
| 3. Loans from Owners or Related Parties ( <i>itemize</i> ) |                            |                                    | \$         | 2,777,005 |
| Name and Address of Lender                                 | Amount                     | Loan Date                          |            |           |
| Due to Realty / Related                                    | 2,777,005                  |                                    |            |           |
| 4. Other Long-Term Liabilities ( <i>itemize</i> )          |                            |                                    | \$         |           |
| See Schedule   |                            |                                    |            |           |
| B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)  |                            |                                    | \$         | 2,847,979 |
| C. <b>Total All Liabilities</b> (Lines A-13 + B-5)         |                            |                                    | \$         | 5,281,741 |

## G. Balance Sheet (cont'd)

### Reserves and Net Worth

| Name of Facility<br>Bristol Crossings, LLC   | License No.<br>2329 | Report for Year Ended<br>9/30/2020 | Page<br>35    | of<br>37   |
|--|---------------------|------------------------------------|---------------|------------|
| Account  |                     |                                    | Amount        |            |
| <b>A. Reserves</b>   |                     |                                    |               |            |
| 1. Reserve for value of leased land  |                     |                                    | \$            |            |
| 2. Reserve for depreciation value of leased buildings and appurtenances<br>to be amortized |                     |                                    | \$            | 4,319,352  |
| 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  |                     |                                    | \$            | 4,319,352  |
| <b>B. Net Worth</b>  |                     |                                    |               |            |
| 1. Owner's Capital   |                     |                                    | \$            |            |
| 2. Capital Stock   |                     |                                    | \$            |            |
| 3. Paid-in Surplus   |                     |                                    | \$            |            |
| 4. Treasury Stock  |                     |                                    | \$            |            |
| 5. Cumulated Earnings  |                     |                                    | \$            | 1,221,929  |
| 6. Gain or Loss for Period   | 10/1/2019           | thru                               | 9/30/2020     | \$ 273,650 |
| 7. Total Net Worth   |                     |                                    | \$            | 1,495,579  |
| <b>C. Total Reserves and Net Worth</b>   |                     |                                    |               |            |
| <b>D. Total Liabilities, Reserves, and Net Worth</b>                                       |                     |                                    | \$ 11,096,672 |            |

## **H. Changes in Total Net Worth**

| Name of Facility<br>Bristol Crossings, LLC                            | License No.<br>2329 | Report for Year Ended<br>9/30/2020 | Page<br>36 | of<br>37   |
|---|---------------------|------------------------------------|------------|------------|
| Account   |                     |                                    | Amount     |            |
| A. Balance at End of Prior Period as shown on Report of 09/30/2019    |                     |                                    | \$         | 1,459,301  |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i>           |                     |                                    | \$         | 15,025,423 |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> |                     |                                    | \$         | 14,751,773 |
| D. Net Income or Deficit  |                     |                                    | \$         | 273,650    |
| E. Balance  |                     |                                    | \$         | 1,732,951  |
| F. Additions  |                     |                                    |            |            |
| 1. Additional Capital Contributed <i>(itemize)</i>                    |                     |                                    |            |            |
| Total Expenses Per Page 27  | \$15,120,416        |                                    |            |            |
| F/S vs C/R Depreciation   | (368,643)           |                                    |            |            |
| Total Expenses Per FS   | \$14,751,773        |                                    |            |            |
| 2. Other <i>(itemize)</i>   |                     |                                    |            |            |
| Prior Period Adjustments  |                     | (237,372)                          |            |            |
| F-3. Total Additions  |                     |                                    | \$         | (237,372)  |
| G. Deductions   |                     |                                    |            |            |
| 1. Drawings of Owners/Operators/Partners <i>(Specify)</i>             |                     |                                    | \$         |            |
| Name and Address <i>(No., City, State, Zip )</i>                      | Title               | Amount                             |            |            |
|   |                     |                                    |            |            |
| 2. Other Withdrawals <i>(Specify)</i>                                 |                     |                                    | \$         |            |
| Purpose   |                     | Amount                             |            |            |
|   |                     |                                    |            |            |
| 3. Total Deductions   |                     |                                    | \$         |            |
| H. Balance at End of Period   | 09/30/20            |                                    | \$         | 1,495,579  |

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

|   |   |                                    |            |          |
|---|---|------------------------------------|------------|----------|
| Name of Facility<br>Bristol Crossings, LLC  | License No.<br>2329   | Report for Year Ended<br>9/30/2020 | Page<br>37 | of<br>37 |
| <i>Check appropriate category</i>   |   |                                    |            |          |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input type="checkbox"/> (Specify) |            |          |

### Preparer/Reviewer Certification

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.

|   |                    |                              |
|---|--------------------|------------------------------|
| Signature of Preparer<br><i>Matthew S. Bavolack</i>   | Title<br>Principal | Date Signed<br>02/11/2021    |
| Printed Name of Preparer<br>Matthew S. Bavolack   |                    |                              |
| Address<br>555 Long Wharf Drive, New Haven, CT 06511  |                    | Phone Number<br>203-781-9600 |
| Contacted Person Regarding Additional Information Needed Regarding This Report<br>John Phelps |                    | Phone Number<br>516-705-4813 |
| Contact Email Address<br>jphelps@nathealthcare.com  |                    |                              |

## **ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Bristol Crossings, LLC for the year ended September 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 Bristol Crossings, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Bristol Crossings, LLC 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 8, 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** Bristol Crossings, LLC

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:** \_\_\_\_\_

\_\_\_\_\_

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

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

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

---

Yes      No

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

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

---

Yes      No

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

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

---

Yes      No

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

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

---

Yes      No

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

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

---

Yes      No

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

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

---

Yes      No

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

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

---

Yes      No

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

18. Were all discrepancies on the Error Page addressed?

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

---

Yes      No

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

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

---

Yes      No

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

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

---

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

| Account              | Description                             | ADJ            | JE Ref # | RJE | FINAL          |
|----------------------|---|----------------|----------|-----|----------------|
|                      |   | 9/30/2020      |          |     | 9/30/2020      |
| 101300-0102-00-000-0 | Cash-operating 3-Bristol                | 600,909.00     |          |     | 600,909.00     |
| 102000-0102-00-000-0 | Cash - Payroll-Bristol                  | 10,585.00      |          |     | 10,585.00      |
| 104020-0102-00-000-0 | Cash Savings 2-Bristol                  | 1,833,418.00   |          |     | 1,833,418.00   |
| 106000-0102-00-000-0 | Petty Cash-Bristol                      | 1,500.00       |          |     | 1,500.00       |
| 106100-0102-00-000-0 | Petty Cash Res Funds-Bristol            | 550.00         |          |     | 550.00         |
| 107000-0102-00-000-0 | Resident Refunds-Bristol                | (257.00)       |          |     | (257.00)       |
| 108000-0102-00-000-0 | Cash - Patient Funds-Bristol            | 51,069.00      |          |     | 51,069.00      |
| 110000-0102-00-000-0 | Accounts Receivable-Bristol             | 180,317.00     |          |     | 180,317.00     |
| 111000-0102-00-000-0 | A/R Private-Bristol                     | 38,207.00      |          |     | 38,207.00      |
| 111200-0102-00-000-0 | A/R Comm Ins-Bristol                    | 95,818.00      |          |     | 95,818.00      |
| 111300-0102-00-000-0 | AR Hospice-Bristol                      | 130,201.00     |          |     | 130,201.00     |
| 111400-0102-00-000-0 | A/R Mgd Medicare                        | 155,862.00     |          |     | 155,862.00     |
| 112000-0102-00-000-0 | A/R Medicare Pt A-Bristol               | 295,278.00     |          |     | 295,278.00     |
| 112500-0102-00-000-0 | A/R Medicare Pt B-Bristol               | 17,961.00      |          |     | 17,961.00      |
| 113000-0102-00-000-0 | A/R Medicaid-Bristol                    | 831,324.00     |          |     | 831,324.00     |
| 114000-0102-00-000-0 | A/R Patient Pticipation-Bristol         | (50,512.00)    |          |     | (50,512.00)    |
| 116100-0102-00-000-0 | Medicare Co-Ins Bad Debt-Bristol        | 1,705.00       |          |     | 1,705.00       |
| 116200-0102-00-000-0 | Allowance for Doubtful Accounts-Bristol | (313,187.00)   |          |     | (313,187.00)   |
| 121400-0102-00-000-0 | Prepaid Workers Comp-Bristol            | 61,920.00      |          |     | 61,920.00      |
| 122200-0102-00-000-0 | Prepaid Gen. Ins-Bristol                | 9,122.00       |          |     | 9,122.00       |
| 129000-0102-00-000-0 | Prepaid Expense Other-Bristol           | 15,617.00      |          |     | 15,617.00      |
| 129100-0102-00-000-0 | Prepaid Real Estate Taxes-Bristol       | 57,077.00      |          |     | 57,077.00      |
| 129110-0102-00-000-0 | Prepaid Personal Property Taxes-Bristol | 3,551.00       |          |     | 3,551.00       |
| 129300-0102-00-000-0 | Prepaid Mgmt Assets-Bristol             | 20,493.00      |          |     | 20,493.00      |
| 129900-0102-00-000-0 | CT PET Deferred Tax-Bristol             | (48,420.00)    |          |     | (48,420.00)    |
| 130000-0102-00-000-0 | Inventory-Bristol                       | 52,044.00      |          |     | 52,044.00      |
| 141400-0102-00-000-0 | Due from Realty-Bristol                 | 305,516.00     |          |     | 305,516.00     |
| 141600-0102-00-000-0 | Due from Related-Bristol                | 542,754.00     |          |     | 542,754.00     |
| 141900-0102-00-000-0 | CT PET Tax Receivable-Bristol- - -      | 1,683.00       |          |     | 1,683.00       |
| 151000-0102-00-000-0 | Land-Bristol                            | 225,000.00     |          |     | 225,000.00     |
| 154000-0102-00-000-0 | Leasehold Improvement-Bristol           | 188,876.00     |          |     | 188,876.00     |
| 156000-0102-00-000-0 | Moveable Equip-Bristol                  | 1,290,594.00   |          |     | 1,290,594.00   |
| 158000-0102-00-000-0 | Organizational Costs-Bristol            | 89,389.00      |          |     | 89,389.00      |
| 161500-0102-00-000-0 | Accum Amort - Goodwill-Bristol          | (760,000.00)   |          |     | (760,000.00)   |
| 164000-0102-00-000-0 | Accum Amort - LHI-Bristol               | (98,522.00)    |          |     | (98,522.00)    |
| 166000-0102-00-000-0 | Accum Dep - Moveable Equip-Bristol      | (924,623.00)   |          |     | (924,623.00)   |
| 168000-0102-00-000-0 | Accum Amort - Organaz Costs-Bristol     | (35,756.00)    |          |     | (35,756.00)    |
| 170100-0102-00-000-0 | Goodwill-Bristol                        | 1,900,000.00   |          |     | 1,900,000.00   |
| 210000-0102-00-000-0 | Accounts Payable-Bristol                | (578,381.00)   |          |     | (578,381.00)   |
| 211400-0102-00-000-0 | Equipment Obligation ST-Bristol         | (18,239.00)    |          |     | (18,239.00)    |
| 211411-0102-00-000-0 | Equipment Obligation LT 1-Bristol       | (70,974.00)    |          |     | (70,974.00)    |
| 220000-0102-00-000-0 | Loans and Exchange-Bristol              | (210.00)       |          |     | (210.00)       |
| 220200-0102-00-000-0 | Unclaimed ADP checks-Bristol            | (14,938.00)    |          |     | (14,938.00)    |
| 221400-0102-00-000-0 | Due to Realty-Bristol                   | (2,596,769.00) |          |     | (2,596,769.00) |
| 221700-0102-00-000-0 | Due to Medicaid-Bristol                 | (295,882.00)   |          |     | (295,882.00)   |
| 221760-0102-00-000-0 | Deferred Revenue Rcf-Bristol            | (707,588.00)   |          |     | (707,588.00)   |
| 226200-0102-00-000-0 | Patients Fund-Bristol                   | (51,069.00)    |          |     | (51,069.00)    |
| 250000-0102-00-000-0 | Accrued Expenses-Bristol                | (216,081.00)   |          |     | (216,081.00)   |
| 250020-0102-00-000-0 | Accrued Pension-Bristol                 | (11,082.00)    |          |     | (11,082.00)    |
| 250030-0102-00-000-0 | Accrued Worker's Comp-Bristol           | (83,626.00)    |          |     | (83,626.00)    |
| 250100-0102-00-000-0 | Accrued Payroll-Bristol                 | (156,753.00)   |          |     | (156,753.00)   |
| 251000-0102-00-000-0 | Accrued Purchase-Bristol- - -           | 0.00           |          |     | 0.00           |
| 252000-0102-00-000-0 | Accrued Vacation-Bristol                | (299,913.00)   |          |     | (299,913.00)   |
| 254900-0102-00-000-0 | CT PET Tax Accrued Expense-Bristol- - - | 0.00           |          |     | 0.00           |
| 271500-0102-00-000-0 | Due to Related-Bristol                  | (180,236.00)   |          |     | (180,236.00)   |
| 280000-0102-00-000-0 | Capital-Bristol                         | (879,594.00)   |          |     | (879,594.00)   |
| 286000-0102-00-000-0 | Ptner Drawings-Bristol- - -             | 0.00           |          |     | 0.00           |
| 295000-0102-00-000-0 | Retained Earnings-Bristol               | (342,335.00)   |          |     | (342,335.00)   |
| 303100-0102-00-000-0 | Hospice Revenue-Bristol                 | (1,273,361.00) |          |     | (1,273,361.00) |
| 303700-0102-00-000-0 | Hospice C/A-Bristol                     | 569,012.00     |          |     | 569,012.00     |
| 304100-0102-00-000-0 | Hospice Pharmacy                        | (1,342.00)     |          |     | (1,342.00)     |
| 304105-0102-00-000-0 | Hospice Pharmacy Contra                 | 1,342.00       |          |     | 1,342.00       |
| 304300-0102-00-000-0 | Hospice PT-Bristol                      | (188.00)       |          |     | (188.00)       |

| Account              | Description                              | ADJ             | JE Ref # | RJE | FINAL           |
|----------------------|--|-----------------|----------|-----|-----------------|
|                      |  | 9/30/2020       |          |     | 9/30/2020       |
| 304305-0102-00-000-0 | Hospice PT Contra-Bristol                | 94.00           |          |     | 94.00           |
| 304400-0102-00-000-0 | Hospice ST                               | (662.00)        |          |     | (662.00)        |
| 304405-0102-00-000-0 | Hospice ST Contra                        | 377.00          |          |     | 377.00          |
| 304800-0102-00-000-0 | Hospice OT----                           | 0.00            |          |     | 0.00            |
| 304805-0102-00-000-0 | Hospice OT Contra----                    | 0.00            |          |     | 0.00            |
| 311000-0102-00-000-0 | Medicaid Room & Board-Bristol            | (13,841,293.00) |          |     | (13,841,293.00) |
| 311005-0102-00-000-0 | Medicaid Room & Board Contra-Bristol     | 6,226,436.00    |          |     | 6,226,436.00    |
| 313005-0102-00-000-0 | Medicaid Contra Other-Bristol            | 1,450.00        |          |     | 1,450.00        |
| 314100-0102-00-000-0 | Medicaid Pharmacy-Bristol                | (47,736.00)     |          |     | (47,736.00)     |
| 314105-0102-00-000-0 | Medicaid Pharmacy Contra-Bristol         | 47,660.00       |          |     | 47,660.00       |
| 314300-0102-00-000-0 | Medicaid PT-Bristol                      | (15,713.00)     |          |     | (15,713.00)     |
| 314305-0102-00-000-0 | Medicaid PT Contra-Bristol               | 15,713.00       |          |     | 15,713.00       |
| 314400-0102-00-000-0 | Medicaid ST-Bristol                      | (5,506.00)      |          |     | (5,506.00)      |
| 314405-0102-00-000-0 | Medicaid ST Contra-Bristol               | 5,506.00        |          |     | 5,506.00        |
| 314500-0102-00-000-0 | Medicaid IV Therapy-Bristol              | 76.00           |          |     | 76.00           |
| 314600-0102-00-000-0 | Medicaid Lab-Bristol                     | (1,132.00)      |          |     | (1,132.00)      |
| 314710-0102-00-000-0 | Medicaid Oxygen-Bristol- - -             | 0.00            |          |     | 0.00            |
| 314715-0102-00-000-0 | Medicaid Oxygen Contra-Bristol- - -      | 0.00            |          |     | 0.00            |
| 314800-0102-00-000-0 | Medicaid OT-Bristol                      | (16,918.00)     |          |     | (16,918.00)     |
| 314805-0102-00-000-0 | Medicaid OT Contra-Bristol               | 16,918.00       |          |     | 16,918.00       |
| 315000-0102-00-000-0 | Medicaid X-Ray-Bristol                   | (318.00)        |          |     | (318.00)        |
| 318000-0102-00-000-0 | Medicaid C/A Prior Period-Bristol- - -   | 0.00            |          |     | 0.00            |
| 321000-0102-00-000-0 | Medicare Pt A Room & Board-Bristol       | (2,489,577.00)  |          |     | (2,489,577.00)  |
| 321005-0102-00-000-0 | Medicare Pt A R and B Contra-Bristol     | 2,013,143.00    |          |     | 2,013,143.00    |
| 321006-0102-00-000-0 | Medicare A PT Contra-Bristol             | (460,015.00)    |          |     | (460,015.00)    |
| 321007-0102-00-000-0 | Medicare A OT Contra-Bristol             | (429,919.00)    |          |     | (429,919.00)    |
| 321008-0102-00-000-0 | Medicare A ST Contra-Bristol             | (222,373.00)    |          |     | (222,373.00)    |
| 321009-0102-00-000-0 | Medicare A NTA Contra-Bristol            | (609,089.00)    |          |     | (609,089.00)    |
| 321010-0102-00-000-0 | Medicare A Nsng Comp Contra-Bristol      | (929,352.00)    |          |     | (929,352.00)    |
| 323005-0102-00-000-0 | Medicare Pt A Contra Other-Bristol       | 34,512.00       |          |     | 34,512.00       |
| 324100-0102-00-000-0 | Medicare Pt A Pharmacy-Bristol           | (177,062.00)    |          |     | (177,062.00)    |
| 324105-0102-00-000-0 | Medicare Pt A Pharmacy Contra-Bristol    | 184,907.00      |          |     | 184,907.00      |
| 324300-0102-00-000-0 | Medicare Pt A PT-Bristol                 | (244,672.00)    |          |     | (244,672.00)    |
| 324305-0102-00-000-0 | Medicare Pt A PT Contra-Bristol          | 244,672.00      |          |     | 244,672.00      |
| 324400-0102-00-000-0 | Medicare Pt A ST-Bristol                 | (88,535.00)     |          |     | (88,535.00)     |
| 324405-0102-00-000-0 | Medicare Pt A ST Contra-Bristol          | 88,535.00       |          |     | 88,535.00       |
| 324500-0102-00-000-0 | Medicare Pt A IV Therapy-Bristol         | (7,845.00)      |          |     | (7,845.00)      |
| 324600-0102-00-000-0 | Medicare Pt A Lab-Bristol                | (18,185.00)     |          |     | (18,185.00)     |
| 324800-0102-00-000-0 | Medicare Pt A OT-Bristol                 | (246,314.00)    |          |     | (246,314.00)    |
| 324805-0102-00-000-0 | Medicare Pt A OT Contra-Bristol          | 246,314.00      |          |     | 246,314.00      |
| 325000-0102-00-000-0 | Medicare Pt A X-Ray-Bristol              | (16,327.00)     |          |     | (16,327.00)     |
| 328000-0102-00-000-0 | Medicare Pt A Prior Period-Bristol       | 27,859.00       |          |     | 27,859.00       |
| 329000-0102-00-000-0 | Medicare Pt A Settlement-Bristol         | (1,704.00)      |          |     | (1,704.00)      |
| 334000-0102-00-000-0 | Medicare Pt B Ambulance-Bristol          | 253.00          |          |     | 253.00          |
| 334300-0102-00-000-0 | Medicare Pt B PT-Bristol                 | (88,421.00)     |          |     | (88,421.00)     |
| 334305-0102-00-000-0 | Medicare Pt B PT Contra-Bristol          | 16,192.00       |          |     | 16,192.00       |
| 334400-0102-00-000-0 | Medicare Pt B ST-Bristol                 | (26,665.00)     |          |     | (26,665.00)     |
| 334405-0102-00-000-0 | Medicare Pt B ST Contra-Bristol          | 49.00           |          |     | 49.00           |
| 334800-0102-00-000-0 | Medicare Pt B OT-Bristol                 | (83,891.00)     |          |     | (83,891.00)     |
| 334805-0102-00-000-0 | Medicare Pt B OT Contra-Bristol          | 14,510.00       |          |     | 14,510.00       |
| 335700-0102-00-000-0 | Medicare Pt B Flu/Pneumonia-Bristol      | (5,356.00)      |          |     | (5,356.00)      |
| 337300-0102-00-000-0 | Mgd Medicare Pt B PT-Bristol- - -        | 0.00            |          |     | 0.00            |
| 337305-0102-00-000-0 | Mgd Medicare Pt B PT Contra-Bristol      | 3,270.00        |          |     | 3,270.00        |
| 337400-0102-00-000-0 | Mgd Medicare Pt B ST-Bristol- - -        | 0.00            |          |     | 0.00            |
| 337405-0102-00-000-0 | Mgd Medicare Pt B ST Contra-Bristol- - - | 0.00            |          |     | 0.00            |
| 337800-0102-00-000-0 | Mgd Medicare Pt B OT-Bristol             | (99.00)         |          |     | (99.00)         |
| 337805-0102-00-000-0 | Mgd Medicare Pt B OT Contra-Bristol- - - | 0.00            |          |     | 0.00            |
| 338000-0102-00-000-0 | Medicare Pt B Prior Period-Bristol       | 1,813.00        |          |     | 1,813.00        |
| 341000-0102-00-000-0 | Private Room & Board-Bristol             | (1,071,907.00)  |          |     | (1,071,907.00)  |
| 341005-0102-00-000-0 | Private Room & Board Contra-Bristol      | 18,348.00       |          |     | 18,348.00       |
| 344300-0102-00-000-0 | Private PT-Bristol                       | (359.00)        |          |     | (359.00)        |
| 344800-0102-00-000-0 | Private OT-Bristol                       | (467.00)        |          |     | (467.00)        |
| 351000-0102-00-000-0 | Comm Ins Room & Board-Bristol            | (158,369.00)    |          |     | (158,369.00)    |
| 351005-0102-00-000-0 | Comm Ins Room & Board Contra-Bristol     | 18,303.00       |          |     | 18,303.00       |
| 353005-0102-00-000-0 | Comm Ins Contra Other-Bristol            | 1,410.00        |          |     | 1,410.00        |
| 354100-0102-00-000-0 | Comm Ins Pharmacy-Bristol                | (15,946.00)     |          |     | (15,946.00)     |
| 354105-0102-00-000-0 | Comm Ins Pharmacy Contra-Bristol         | 19,198.00       |          |     | 19,198.00       |

| Account              | Description                                       | ADJ            | JE Ref # | RJE | FINAL          |
|----------------------|---|----------------|----------|-----|----------------|
|                      |   | 9/30/2020      |          |     | 9/30/2020      |
| 354300-0102-00-000-0 | Comm Ins PT-Bristol                               | (18,009.00)    |          |     | (18,009.00)    |
| 354305-0102-00-000-0 | Comm Ins PT Contra-Bristol                        | 18,009.00      |          |     | 18,009.00      |
| 354400-0102-00-000-0 | Comm Ins ST-Bristol                               | (466.00)       |          |     | (466.00)       |
| 354405-0102-00-000-0 | Comm Ins ST Contra-Bristol                        | 466.00         |          |     | 466.00         |
| 354500-0102-00-000-0 | Comm Ins IV Therapy-Bristol                       | (3,252.00)     |          |     | (3,252.00)     |
| 354600-0102-00-000-0 | Comm Ins Lab-Bristol                              | (169.00)       |          |     | (169.00)       |
| 354800-0102-00-000-0 | Comm Ins OT-Bristol                               | (19,361.00)    |          |     | (19,361.00)    |
| 354805-0102-00-000-0 | Comm Ins OT Contra-Bristol                        | 19,361.00      |          |     | 19,361.00      |
| 355000-0102-00-000-0 | Comm Ins X-Ray-Bristol                            | (1,241.00)     |          |     | (1,241.00)     |
| 371000-0102-00-000-0 | Mgd Medicare Room and Board----                   | (1,977,733.00) |          |     | (1,977,733.00) |
| 371005-0102-00-000-0 | Mgd Medicare Room & Board Contra                  | 403,639.00     |          |     | 403,639.00     |
| 371006-0102-00-000-0 | Mgd Medicare PT Contra-Bristol                    | (795.00)       |          |     | (795.00)       |
| 371007-0102-00-000-0 | Mgd Medicare OT Contra-Bristol                    | (773.00)       |          |     | (773.00)       |
| 371008-0102-00-000-0 | Mgd Medicare ST Contra-Bristol                    | (178.00)       |          |     | (178.00)       |
| 371009-0102-00-000-0 | Mgd Medicare NTA Contra-Bristol                   | (2,631.00)     |          |     | (2,631.00)     |
| 371010-0102-00-000-0 | Mgd Medicare Nsng Comp Contra-Bristol             | (1,803.00)     |          |     | (1,803.00)     |
| 373005-0102-00-000-0 | Mgd Medicare Contra Other                         | 28,300.00      |          |     | 28,300.00      |
| 374100-0102-00-000-0 | Mgd Medicare Pharmacy                             | (149,172.00)   |          |     | (149,172.00)   |
| 374105-0102-00-000-0 | Mgd Medicare Pharmacy Contra                      | 166,168.00     |          |     | 166,168.00     |
| 374300-0102-00-000-0 | Mgd Medicare PT                                   | (187,538.00)   |          |     | (187,538.00)   |
| 374305-0102-00-000-0 | Mgd Medicare PT Contra                            | 187,538.00     |          |     | 187,538.00     |
| 374400-0102-00-000-0 | Mgd Medicare ST                                   | (46,001.00)    |          |     | (46,001.00)    |
| 374405-0102-00-000-0 | Mgd Medicare ST Contra                            | 46,001.00      |          |     | 46,001.00      |
| 374500-0102-00-000-0 | Mgd Medicare IV Therapy                           | (23,021.00)    |          |     | (23,021.00)    |
| 374600-0102-00-000-0 | Mgd Medicare Lab                                  | (13,576.00)    |          |     | (13,576.00)    |
| 374710-0102-00-000-0 | Mgd Medicare Oxygen                               | 0.00           |          |     | 0.00           |
| 374715-0102-00-000-0 | Mgd Medicare Oxygen Contra                        | 0.00           |          |     | 0.00           |
| 374800-0102-00-000-0 | Mgd Medicare OT                                   | (199,312.00)   |          |     | (199,312.00)   |
| 374805-0102-00-000-0 | Mgd Medicare OT Contra                            | 199,312.00     |          |     | 199,312.00     |
| 374900-0102-00-000-0 | Mgd Medicare Specialty Beds                       | (106.00)       |          |     | (106.00)       |
| 375000-0102-00-000-0 | Mgd Medicare X-Ray                                | (8,592.00)     |          |     | (8,592.00)     |
| 375700-0102-00-000-0 | Mgd Medicare Flu/Pneumonia                        | (4,784.00)     |          |     | (4,784.00)     |
| 378000-0102-00-000-0 | Mgd Medicare Prior Period                         | 331.00         |          |     | 331.00         |
| 378100-0102-00-000-0 | Medicare Mgd Care Pt B PT-Bristol                 | (75,660.00)    |          |     | (75,660.00)    |
| 378105-0102-00-000-0 | Medicare Mgd Pt B PT Contra-Bristol               | (5,424.00)     |          |     | (5,424.00)     |
| 378120-0102-00-000-0 | Medicare Mgd Care Pt B ST-Bristol                 | (16,807.00)    |          |     | (16,807.00)    |
| 378125-0102-00-000-0 | Medicare Mgd Pt B STContra-Bristol                | 3,215.00       |          |     | 3,215.00       |
| 378130-0102-00-000-0 | Medicare Mgd Care Pt B OT-Bristol                 | (50,369.00)    |          |     | (50,369.00)    |
| 378135-0102-00-000-0 | Medicare Mgd Pt B OT Contra-Bristol               | 3,686.00       |          |     | 3,686.00       |
| 391100-0102-00-000-0 | Interest Income-Bristol                           | (151.00)       |          |     | (151.00)       |
| 391500-0102-00-000-0 | Misc. Other Income-Bristol                        | (500,956.00)   |          |     | (500,956.00)   |
| 391510-0102-00-000-0 | Misc. Meals-Bristol- - -                          | 0.00           |          |     | 0.00           |
| 391550-0102-00-000-0 | Prior Period Other-Bristol- - -                   | 0.00           |          |     | 0.00           |
| 391900-0102-00-000-0 | Long- Term CT PET Tax Income-Bristol- - -         | (14,566.00)    |          |     | (14,566.00)    |
| 400000-0102-03-007-0 | Salary-Bristol-Administration-Administrative Ass- | 70,232.00      |          |     | 70,232.00      |
| 400000-0102-03-009-0 | Salary-Bristol-Administration-Administrator-      | 155,216.00     |          |     | 155,216.00     |
| 400000-0102-04-007-0 | Salary-Bristol-Fiscal Operations-Administrative - | 109,888.00     |          |     | 109,888.00     |
| 400000-0102-05-065-0 | Salary-Bristol-Medical Records-Medical Records-   | 40,928.00      |          |     | 40,928.00      |
| 400000-0102-06-038-0 | Salary-Bristol-Social service-Dir-                | 0.00           |          |     | 0.00           |
| 400000-0102-06-096-0 | Salary-Bristol-Social service-Social Worker-      | 126,425.00     |          |     | 126,425.00     |
| 400000-0102-07-038-0 | Salary-Bristol-Rec Therapy-Dir-                   | 55,829.00      |          |     | 55,829.00      |
| 400000-0102-07-086-0 | Salary-Bristol-Rec Therapy-Rec Therapist-         | 85,447.00      |          |     | 85,447.00      |
| 400000-0102-08-058-0 | Salary-Bristol-Maintenance-Maintenance Worker-    | 63,360.00      |          |     | 63,360.00      |
| 400000-0102-08-101-0 | Salary-Bristol-Maintenance-Supervisor-            | 75,296.00      |          |     | 75,296.00      |
| 400000-0102-09-048-0 | Salary-Bristol-Housekeeping-Housekeeper-          | 355,711.00     |          |     | 355,711.00     |
| 400000-0102-09-101-0 | Salary-Bristol-Housekeeping-Supervisor-           | 47,095.00      |          |     | 47,095.00      |
| 400000-0102-10-051-0 | Salary-Bristol-Laundry-Laundry Aide-              | 33,145.00      |          |     | 33,145.00      |
| 400000-0102-11-011-0 | Salary-Bristol-Admissions-Admissions Coordinator- | 16,274.00      |          |     | 16,274.00      |
| 400000-0102-11-038-0 | Salary-Bristol-Admissions-Dir-                    | 153,893.00     |          |     | 153,893.00     |
| 400000-0102-13-013-0 | Salary-Bristol-Dietary-Aide-                      | 291,993.00     |          |     | 291,993.00     |
| 400000-0102-13-031-0 | Salary-Bristol-Dietary-Cook-                      | 109,212.00     |          |     | 109,212.00     |
| 400000-0102-13-035-0 | Salary-Bristol-Dietary-Dietician-                 | 28,395.00      |          |     | 28,395.00      |
| 400000-0102-13-101-0 | Salary-Bristol-Dietary-Supervisor-                | 73,313.00      |          |     | 73,313.00      |
| 400000-0102-14-012-0 | Salary-Bristol-Nursing Admin-ADNS-                | 85,858.00      |          |     | 85,858.00      |
| 400000-0102-14-028-0 | Salary-Bristol-Nursing Admin-Clerical-            | 53,071.00      |          |     | 53,071.00      |
| 400000-0102-14-044-0 | Salary-Bristol-Nursing Admin-DNS-                 | 130,356.00     |          |     | 130,356.00     |
| 400000-0102-14-052-0 | Salary-Bristol-Nursing Admin-LPN-                 | 41,132.00      |          |     | 41,132.00      |

| Account              | Description                                       | ADJ          | JE Ref # | RJE          | FINAL        |
|----------------------|---|--------------|----------|--------------|--------------|
|                      |   | 9/30/2020    |          |              | 9/30/2020    |
| 400000-0102-15-021-0 | Salary-Bristol-Nursing-CNA-                       | 2,005,320.00 |          |              | 2,005,320.00 |
| 400000-0102-15-052-0 | Salary-Bristol-Nursing-LPN-                       | 1,302,918.00 |          |              | 1,302,918.00 |
| 400000-0102-15-092-0 | Salary-Bristol-Nursing-RN-                        | 866,583.00   |          | (203,682.00) | 662,901.00   |
|                      |   |              | RJE - 1  | (203,682.00) |              |
| 400050-0102-03-007-0 | Salary - PTO-Bristol-Administration-Administrati- | (38.00)      |          |              | (38.00)      |
| 400050-0102-04-007-0 | Salary - PTO-Bristol-Fiscal Operations-Administr- | 2,357.00     |          |              | 2,357.00     |
| 400050-0102-05-065-0 | Salary - PTO-Bristol-Medical Records-Medical Rec- | 225.00       |          |              | 225.00       |
| 400050-0102-06-096-0 | Salary - PTO-Bristol-Social service-Social Worke- | 669.00       |          |              | 669.00       |
| 400050-0102-07-038-0 | Salary - PTO-Bristol-Rec Therapy-Dir-             | 1,332.00     |          |              | 1,332.00     |
| 400050-0102-07-086-0 | Salary - PTO-Bristol-Rec Therapy-Rec Therapist-   | 1,528.00     |          |              | 1,528.00     |
| 400050-0102-08-058-0 | Salary - PTO-Bristol-Maintenance-Maintenance Wor- | (1,699.00)   |          |              | (1,699.00)   |
| 400050-0102-08-101-0 | Salary - PTO-Bristol-Maintenance-Supervisor-      | 2,125.00     |          |              | 2,125.00     |
| 400050-0102-09-048-0 | Salary - PTO-Bristol-Housekeeping-Housekeeper-    | (147.00)     |          |              | (147.00)     |
| 400050-0102-09-101-0 | Salary - PTO-Bristol-Housekeeping-Supervisor-     | 159.00       |          |              | 159.00       |
| 400050-0102-10-051-0 | Salary - PTO-Bristol-Laundry-Laundry Aide-        | (802.00)     |          |              | (802.00)     |
| 400050-0102-11-038-0 | Salary - PTO-Bristol-Admissions-Dir-              | 1,778.00     |          |              | 1,778.00     |
| 400050-0102-13-013-0 | Salary - PTO-Bristol-Dietary-Aide-                | 776.00       |          |              | 776.00       |
| 400050-0102-13-031-0 | Salary - PTO-Bristol-Dietary-Cook-                | 1,206.00     |          |              | 1,206.00     |
| 400050-0102-13-035-0 | Salary - PTO-Bristol-Dietary-Dietician-           | 673.00       |          |              | 673.00       |
| 400050-0102-13-101-0 | Salary - PTO-Bristol-Dietary-Supervisor-          | 2,341.00     |          |              | 2,341.00     |
| 400050-0102-14-012-0 | Salary - PTO-Bristol-Nursing Admin-ADNS-          | (5,927.00)   |          |              | (5,927.00)   |
| 400050-0102-14-028-0 | Salary - PTO-Bristol-Nursing Admin-Clerical-      | (1,042.00)   |          |              | (1,042.00)   |
| 400050-0102-14-044-0 | Salary - PTO-Bristol-Nursing Admin-DNS-           | 2,444.00     |          |              | 2,444.00     |
| 400050-0102-15-021-0 | Salary - PTO-Bristol-Nursing-CNA-                 | 6,500.00     |          |              | 6,500.00     |
| 400050-0102-15-052-0 | Salary - PTO-Bristol-Nursing-LPN-                 | 1,895.00     |          |              | 1,895.00     |
| 400050-0102-15-092-0 | Salary - PTO-Bristol-Nursing-RN-                  | 478.00       |          |              | 478.00       |
| 401000-0102-29-000-0 | FICA-Bristol-Emp Benefits                         | 472,121.00   |          |              | 472,121.00   |
| 401100-0102-29-000-0 | FUI-Bristol-Emp Benefits                          | 8,646.00     |          |              | 8,646.00     |
| 401200-0102-29-000-0 | SUI-Bristol-Emp Benefits                          | 91,297.00    |          |              | 91,297.00    |
| 401300-0102-29-000-0 | Health Ins-Bristol-Emp Benefits                   | 644,280.00   |          |              | 644,280.00   |
| 401400-0102-29-000-0 | Workers Compensation-Bristol-Emp Benefits         | 289,646.00   |          |              | 289,646.00   |
| 401450-0102-29-000-0 | Workers Comp Retro Exp-Bristol-Emp Benefits- -    | 0.00         |          |              | 0.00         |
| 401700-0102-29-000-0 | Pension-Bristol-Emp Benefits                      | 11,082.00    |          |              | 11,082.00    |
| 402000-0102-03-000-0 | Holiday Expense-Bristol-Administration            | 5,475.00     |          |              | 5,475.00     |
| 410000-0102-03-000-0 | Supplies-Bristol-Administration                   | 0.00         |          |              | 0.00         |
| 410000-0102-04-000-0 | Supplies-Bristol-Fiscal Operations                | 19,494.00    |          |              | 19,494.00    |
| 410000-0102-07-000-0 | Supplies-Bristol-Rec Therapy                      | 804.00       |          |              | 804.00       |
| 410000-0102-08-000-0 | Supplies-Bristol-Maintenance                      | 30,180.00    |          |              | 30,180.00    |
| 410000-0102-09-000-0 | Supplies-Bristol-Housekeeping                     | 35,883.00    |          |              | 35,883.00    |
| 410000-0102-10-000-0 | Supplies-Bristol-Laundry                          | 132.00       |          |              | 132.00       |
| 410000-0102-13-000-0 | Supplies-Bristol-Dietary                          | 36,292.00    |          |              | 36,292.00    |
| 410000-0102-15-000-0 | Supplies-Bristol-Nursing                          | 107,394.00   |          |              | 107,394.00   |
| 410000-0102-18-000-0 | Supplies-Bristol-Marketing                        | 8,340.00     |          |              | 8,340.00     |
| 410000-0102-23-000-0 | Supplies-Bristol-Rehab Tpy and Anclry             | 0.00         |          |              | 0.00         |
| 410001-0102-08-000-0 | Ground Supplies-Bristol-Maintenance               | 0.00         |          |              | 0.00         |
| 410010-0102-15-000-0 | Supplies Non Billable-Bristol-Nursing- -          | 0.00         |          |              | 0.00         |
| 410019-0102-03-000-0 | Supplies COVID19 - Bristol                        | 544.00       |          |              | 544.00       |
| 410019-0102-07-000-0 | Supplies COVID19 - Bristol                        | 450.00       |          |              | 450.00       |
| 410019-0102-09-000-0 | Supplies COVID19 - Bristol                        | 7,618.00     |          |              | 7,618.00     |
| 410019-0102-10-000-0 | Supplies COVID19 - Bristol                        | 26,449.00    |          |              | 26,449.00    |
| 410019-0102-13-000-0 | Supplies COVID19 - Bristol                        | 439.00       |          |              | 439.00       |
| 410019-0102-15-000-0 | Supplies COVID19 - Bristol                        | 58,253.00    |          |              | 58,253.00    |
| 411010-0102-22-000-0 | Flu Vaccine-Bristol-Medical Services- -           | 0.00         |          |              | 0.00         |
| 411200-0102-23-000-0 | Drugs - Mdcare Pt A-Bristol-Rehab Tpy and Ancl    | 426,621.00   |          |              | 426,621.00   |
| 411700-0102-22-000-0 | House Drugs (OTC)-Bristol-Medical Services        | 13,593.00    |          |              | 13,593.00    |
| 412000-0102-13-000-0 | Food-Bristol-Dietary                              | 274,192.00   |          |              | 274,192.00   |
| 412019-0102-13-000-0 | Dietary-Bristol                                   | 636.00       |          |              | 636.00       |
| 412100-0102-13-000-0 | Food Supplements-Bristol-Dietary                  | 22,428.00    |          |              | 22,428.00    |
| 413001-0102-23-000-0 | Oxygen Non Billable-Bristol-Rehab Tpy and Ancl    | 6,538.00     |          |              | 6,538.00     |
| 413500-0102-23-000-0 | IV Thy Supplies-Bristol-Rehab Tpy and Anclry      | 9,931.00     |          |              | 9,931.00     |
| 414000-0102-10-000-0 | Diapers-Bristol-Laundry                           | 35,545.00    |          |              | 35,545.00    |
| 414100-0102-10-000-0 | Linen-Bristol-Laundry                             | 996.00       |          |              | 996.00       |
| 420000-0102-15-000-0 | Minor Equip-Bristol-Nursing                       | 3,546.00     |          |              | 3,546.00     |
| 431000-0102-03-000-0 | Consulting Fees-Bristol-Administration            | 15,169.00    |          |              | 15,169.00    |
| 431000-0102-04-000-0 | Consulting Fees-Bristol-Fiscal Operations         | 14,421.00    |          | (14,421.00)  | 0.00         |
|                      |   |              | RJE - 4  | (14,421.00)  |              |
| 431000-0102-05-000-0 | Consulting Fees-Bristol-Medical Records           | 0.00         |          |              | 0.00         |

| Account              | Description                                    | ADJ          | JE Ref # | RJE        | FINAL        |
|----------------------|--|--------------|----------|------------|--------------|
|                      |  | 9/30/2020    |          |            | 9/30/2020    |
| 431000-0102-15-000-0 | Consulting Fees-Bristol-Nursing                | 39,429.00    |          |            | 39,429.00    |
| 431000-0102-23-000-0 | Consulting Fees-Bristol-Rehab Tpy and Anclry   | 2,452.00     |          |            | 2,452.00     |
| 431010-0102-23-000-0 | Pharmacy fees-Bristol-Rehab Tpy and Anclry- -  | 15,214.00    |          |            | 15,214.00    |
| 432000-0102-03-000-0 | Accounting Fees-Bristol-Administration         | 21,768.00    |          |            | 21,768.00    |
| 433000-0102-03-000-0 | Legal Fees-Bristol-Administration              | 769.00       |          |            | 769.00       |
| 433100-0102-03-000-0 | Legal Fees - Labor-Bristol-Administration- -   | 0.00         |          |            | 0.00         |
| 433200-0102-03-000-0 | Legal Fees - Collections-Bristol-Administratio | 7,680.00     |          |            | 7,680.00     |
| 433300-0102-03-000-0 | Legal Fees - Non-reimbursabl-Bristol-Administr | 510.00       |          |            | 510.00       |
| 434000-0102-03-000-0 | Shared Services-Bristol-Administration         | 603,886.00   |          | 14,421.00  | 618,307.00   |
|                      |  |              | RJE - 4  | 14,421.00  |              |
| 435200-0102-03-000-0 | IT Services-Bristol-Administration             | 44,200.00    |          |            | 44,200.00    |
| 435210-0102-03-000-0 | IT Rental-Bristol-Administration               | 39,108.00    |          | (3,178.00) | 35,930.00    |
|                      |  |              | RJE - 2  | (3,178.00) |              |
| 436000-0102-22-000-0 | Medical Director Fees-Bristol-Medical Services | 75,332.00    |          |            | 75,332.00    |
| 436200-0102-22-000-0 | Dental Fees-Bristol-Medical Services           | 7,745.00     |          |            | 7,745.00     |
| 436300-0102-22-000-0 | Physician Fees-Bristol-Medical Services        | 2,770.00     |          |            | 2,770.00     |
| 437000-0102-23-000-0 | PT Fees-Bristol-Rehab Tpy and Anclry           | 461,418.00   |          |            | 461,418.00   |
| 437100-0102-23-000-0 | OT Fees-Bristol-Rehab Tpy and Anclry           | 358,313.00   |          |            | 358,313.00   |
| 437200-0102-23-000-0 | Speech Fees-Bristol-Rehab Tpy and Anclry       | 107,000.00   |          |            | 107,000.00   |
| 438010-0102-27-000-0 | Radiology Fees-Bristol-Laboratory              | 834.00       |          |            | 834.00       |
| 438020-0102-27-000-0 | X-Ray Fees-Bristol-Laboratory                  | 29,233.00    |          |            | 29,233.00    |
| 438030-0102-27-000-0 | Lab Fees-Bristol-Laboratory                    | 32,824.00    |          |            | 32,824.00    |
| 438400-0102-27-000-0 | Respiratory Therapy Fee-Bristol-Laboratory     | 15,735.00    |          |            | 15,735.00    |
| 440000-0102-02-000-0 | Purch Services-Bristol-Admin Staff             | 30,600.00    |          |            | 30,600.00    |
| 440000-0102-03-000-0 | Purch Services-Bristol-Administration          | 1,773.00     |          |            | 1,773.00     |
| 440000-0102-04-000-0 | Purch Services-Bristol-Fiscal Operations       | 46,354.00    |          |            | 46,354.00    |
| 440000-0102-07-000-0 | Purch Services-Bristol-Rec Therapy             | 1,380.00     |          |            | 1,380.00     |
| 440000-0102-08-000-0 | Purch Services-Bristol-Maintenance             | 44,635.00    |          |            | 44,635.00    |
| 440000-0102-09-000-0 | Purch Services-Bristol-Housekeeping            | 12.00        |          |            | 12.00        |
| 440000-0102-12-000-0 | Purch Services-Bristol-Security                | 1,745.00     |          |            | 1,745.00     |
| 440000-0102-13-000-0 | Purch Services-Bristol-Dietary                 | 12,548.00    |          |            | 12,548.00    |
| 440000-0102-15-000-0 | Purch Services-Bristol-Nursing                 | 138.00       |          |            | 138.00       |
| 440000-0102-18-000-0 | Purch Services-Bristol-Marketing               | 0.00         |          |            | 0.00         |
| 440000-0102-20-000-0 | Purch Services-Bristol-Purchasing              | 0.00         |          |            | 0.00         |
| 440001-0102-08-000-0 | Ground Services-Bristol-Maintenance            | 22,864.00    |          |            | 22,864.00    |
| 440010-0102-15-000-0 | Purch Services Ambulance-Bristol-Nursing       | 397.00       |          |            | 397.00       |
| 440050-0102-07-000-0 | Cable Expense-Bristol-Rec Therapy- -           | 15,617.00    |          |            | 15,617.00    |
| 44100-0102-16-000-0  | Audiology Fees-Bristol-ADC                     | 62.00        |          |            | 62.00        |
| 442000-0102-08-000-0 | Pest Control-Bristol-Maintenance               | 1,861.00     |          |            | 1,861.00     |
| 443000-0102-08-000-0 | Carting-Bristol-Maintenan                      | 31,403.00    |          |            | 31,403.00    |
| 450000-0102-03-000-0 | Rental Expenses-Bristol-Administration         | 26.00        |          |            | 26.00        |
| 450000-0102-07-000-0 | Rental Expenses-Bristol-Rec Therapy            | 133.00       |          |            | 133.00       |
| 450000-0102-24-000-0 | Rental Expenses-Bristol-Respiratory            | 0.00         |          |            | 0.00         |
| 452000-0102-04-000-0 | Equip Rental-Bristol-Fiscal Operations         | 9,608.00     |          | (8,999.00) | 609.00       |
|                      |  |              | RJE - 2  | (8,999.00) |              |
| 452000-0102-15-000-0 | Equip Rental-Bristol-Nursing                   | 39,982.00    |          |            | 39,982.00    |
| 452000-0102-23-000-0 | Equip Rental-Bristol-Rehab Tpy and Anclry      | 10,067.00    |          |            | 10,067.00    |
| 452000-0102-24-000-0 | Equip Rental-Bristol-Respiratory               | 25,543.00    |          |            | 25,543.00    |
| 460000-0102-25-000-0 | Utilities-Bristol-Property                     | 0.00         |          |            | 0.00         |
| 461000-0102-03-000-0 | Telephone-Bristol-Administration               | 29,207.00    |          |            | 29,207.00    |
| 461100-0102-03-000-0 | Telephone - Cell-Bristol-Administration        | 4,584.00     |          |            | 4,584.00     |
| 462000-0102-25-000-0 | Electric-Bristol-Property                      | 182,233.00   |          |            | 182,233.00   |
| 463000-0102-25-000-0 | Gas-Bristol-Property                           | 23,087.00    |          |            | 23,087.00    |
| 464000-0102-25-000-0 | Sewer-Bristol-Property                         | 4,159.00     |          |            | 4,159.00     |
| 465000-0102-25-000-0 | Oil-Bristol-Property                           | 975.00       |          |            | 975.00       |
| 466000-0102-25-000-0 | Water-Bristol-Property                         | 18,510.00    |          |            | 18,510.00    |
| 471000-0102-25-000-0 | Rent-Bristol-Property                          | 1,260,000.00 |          |            | 1,260,000.00 |
| 472000-0102-25-000-0 | Personal Property Taxes-Bristol-Property       | 16,866.00    |          |            | 16,866.00    |
| 472500-0102-25-000-0 | Property Insurance-Bristol-Property- -         | 14,446.00    |          |            | 14,446.00    |
| 473000-0102-25-000-0 | Real Estate Taxes-Bristol-Property             | 226,969.00   |          |            | 226,969.00   |
| 484000-0102-25-000-0 | Dep Exp - LHI-Bristol-Property                 | 18,556.00    |          |            | 18,556.00    |
| 486000-0102-25-000-0 | Dep Exp - Moveable Equip-Bristol-Property      | 104,365.00   |          |            | 104,365.00   |
| 488500-0102-25-000-0 | Amort Exp - Goodwill-Bristol-Property- -       | 198,939.00   |          |            | 198,939.00   |
| 491000-0102-03-000-0 | Dues-Bristol-Administration                    | 9,833.00     |          | (500.00)   | 9,333.00     |
|                      |  |              | RJE - 5  | (500.00)   |              |
| 491001-0102-03-000-0 | Subscriptions-Bristol-Administration           | 4,851.00     |          |            | 4,851.00     |
| 500000-0102-03-000-0 | Licenses and Permits-Bristol-Administration    | 2,649.00     |          |            | 2,649.00     |

| Account                  | Description  | ADJ         | JE Ref # | RJE         | FINAL       |
|--------------------------|--|-------------|----------|-------------|-------------|
|                          |  | 9/30/2020   |          |             | 9/30/2020   |
| 501000-0102-03-000-0     | Advertising Employment-Bristol-Administration      | 700.00      |          |             | 700.00      |
| 501100-0102-03-000-0     | Advertising Promotional-Bristol-Administration     | 8,694.00    |          |             | 8,694.00    |
| 501100-0102-18-000-0     | Advertising Promotional-Bristol-Marketing          | 23,572.00   |          |             | 23,572.00   |
| 503100-0102-03-000-0     | Interest-Bristol-Administration                    | 488.00      |          |             | 488.00      |
| 503110-0102-25-000-0     | Interest Expense only 1-Bristol-Property           | 469.00      |          |             | 469.00      |
| 503130-0102-03-000-0     | Interest on Computer Loan-Bristol-Administrati     | 5,380.00    |          |             | 5,380.00    |
| 503200-0102-03-000-0     | Bank Charges-Bristol-Administration                | 16,999.00   |          |             | 16,999.00   |
| 504000-0102-03-000-0     | Postage-Bristol-Administration                     | 4,279.00    |          |             | 4,279.00    |
| 505000-0102-03-000-0     | Background Check-Bristol-Administration            | 6,426.00    |          |             | 6,426.00    |
| 507000-0102-03-000-0     | Revenue Assessment-Bristol-Administration          | 751,188.00  |          |             | 751,188.00  |
| 508000-0102-03-000-0     | Bad Debt Expense-Bristol-Administration            | 149,471.00  |          |             | 149,471.00  |
| 508010-0102-03-000-0     | Bad Debt Mdcr-Bristol-Administration               | 2,622.00    |          |             | 2,622.00    |
| 509000-0102-03-000-0     | Seminars-Bristol-Administration                    | 350.00      |          |             | 350.00      |
| 510000-0102-03-000-0     | Liability Ins-Bristol-Administration               | 60,256.00   |          |             | 60,256.00   |
| 512000-0102-03-000-0     | Umbrella Ins-Bristol-Administration                | 14,953.00   |          |             | 14,953.00   |
| 513000-0102-03-000-0     | Crime Ins-Bristol-Administration                   | 1,143.00    |          |             | 1,143.00    |
| 520100-0102-03-000-0     | Auto Lease Expense-Bristol-Administration          | 0.00        |          |             | 0.00        |
| 521000-0102-03-000-0     | Travel Expense-Bristol-Administration              | 2,648.00    |          |             | 2,648.00    |
| 523000-0102-03-000-0     | Emp Benefits - Other-Bristol-Administration        | 7,886.00    |          |             | 7,886.00    |
| 523019-0102-03-000-0     | Employee Benefits Other - Bristol                  | 1,677.00    |          |             | 1,677.00    |
| 530000-0102-15-000-0     | Pool RNs-Bristol-Nursing                           | 50,688.00   |          |             | 50,688.00   |
| 531000-0102-15-000-0     | Pool LPNs-Bristol-Nursing                          | 59,914.00   |          |             | 59,914.00   |
| 532000-0102-15-000-0     | Pool CNA-Bristol-Nursing                           | 17,944.00   |          |             | 17,944.00   |
| 533000-0102-10-000-0     | Outside Services-Bristol-Laundry- -                | 143,487.00  |          |             | 143,487.00  |
| 540000-0102-03-000-0     | Donations-Bristol-Administration                   | 0.00        |          |             | 0.00        |
| 541000-0102-03-000-0     | Misc. Expense-Bristol-Administration               | 11,629.00   |          |             | 11,629.00   |
| 541001-0102-03-000-0     | Political Contributions -Bristol-Administration- - | 1,320.00    |          |             | 1,320.00    |
| 541050-0102-03-000-0     | Prior Period Expense-Bristol- - -                  | 16,606.00   |          |             | 16,606.00   |
| 542000-0102-03-000-0     | Corporate Tax - State-Bristol-Administration- -    | 35,631.00   |          |             | 35,631.00   |
| 543000-0102-03-000-0     | Corporate Tax - Federal-Bristol-Administration- -  | 0.00        |          |             | 0.00        |
| 560000-0102-18-000-0     | Other Direct-Bristol-Marketing                     | 0.00        |          |             | 0.00        |
| Marcum 101               | MDS Coordinator                                    | 0.00        |          | 106,558.00  | 106,558.00  |
|                          |  |             | RJE - 1  | 106,558.00  |             |
| Marcum 102               | Staff Dev Coordinator                              | 0.00        |          | 97,124.00   | 97,124.00   |
|                          |  |             | RJE - 1  | 97,124.00   |             |
| Marcum 103               | Leased Equipment                                   | 0.00        |          | 12,177.00   | 12,177.00   |
|                          |  |             | RJE - 2  | 12,177.00   |             |
| Marcum 104               | Chamber Dues                                       | 0.00        |          | 500.00      | 500.00      |
|                          |  |             | RJE - 5  | 500.00      |             |
| <b>Total</b>             |  | <b>0.00</b> |          | <b>0.00</b> | <b>0.00</b> |
| <b>Net (Income) Loss</b> |  | <b>0.00</b> |          | <b>0.00</b> | <b>0.00</b> |

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

| Account   | Description                                       | ADJ<br>9/30/2020    | JE Ref # | RJE                 | FINAL<br>9/30/2020  |
|---|---|---------------------|----------|---------------------|---------------------|
| <b>Group : [10-A]</b>                                       | <b>Salaries and Wages</b>                         |                     |          |                     |                     |
| <b>Subgroup : [2]</b>                                       | <b>Administrators</b>                             |                     |          |                     |                     |
| 400000-0102-03-009-0  | Salary-Bristol-Administration-Administrator-      | 155,216.00          |          | 0.00                | 155,216.00          |
| 400050-0102-03-007-0  | Salary - PTO-Bristol-Administration-Administrati- | (38.00)             |          | 0.00                | (38.00)             |
| <b>Subtotal [2] Administrators</b>                          |   | <b>155,178.00</b>   |          | <b>0.00</b>         | <b>155,178.00</b>   |
| <b>Subgroup : [4]</b>                                       | <b>Other Administrative Salaries</b>              |                     |          |                     |                     |
| 400000-0102-03-007-0  | Salary-Bristol-Administration-Administrative Ass- | 70,232.00           |          | 0.00                | 70,232.00           |
| 400000-0102-04-007-0  | Salary-Bristol-Fiscal Operations-Administrative - | 109,888.00          |          | 0.00                | 109,888.00          |
| 400000-0102-05-065-0  | Salary-Bristol-Medical Records-Medical Records-   | 40,928.00           |          | 0.00                | 40,928.00           |
| 400050-0102-04-007-0  | Salary - PTO-Bristol-Fiscal Operations-Administr- | 2,357.00            |          | 0.00                | 2,357.00            |
| 400050-0102-05-065-0  | Salary - PTO-Bristol-Medical Records-Medical Rec- | 225.00              |          | 0.00                | 225.00              |
| <b>Subtotal [4] Other Administrative Salaries</b>           |   | <b>223,630.00</b>   |          | <b>0.00</b>         | <b>223,630.00</b>   |
| <b>Subgroup : [5A]</b>                                      | <b>Head Dietitian</b>                             |                     |          |                     |                     |
| 400000-0102-13-035-0  | Salary-Bristol-Dietary-Dietician-                 | 28,395.00           |          | 0.00                | 28,395.00           |
| 400050-0102-13-035-0  | Salary - PTO-Bristol-Dietary-Dietician-           | 673.00              |          | 0.00                | 673.00              |
| <b>Subtotal [5A] Head Dietitian</b>                         |   | <b>29,068.00</b>    |          | <b>0.00</b>         | <b>29,068.00</b>    |
| <b>Subgroup : [5B]</b>                                      | <b>Food Service Supervisor</b>                    |                     |          |                     |                     |
| 400000-0102-13-101-0  | Salary-Bristol-Dietary-Supervisor-                | 73,313.00           |          | 0.00                | 73,313.00           |
| 400050-0102-13-101-0  | Salary - PTO-Bristol-Dietary-Supervisor-          | 2,341.00            |          | 0.00                | 2,341.00            |
| <b>Subtotal [5B] Food Service Supervisor</b>                |   | <b>75,654.00</b>    |          | <b>0.00</b>         | <b>75,654.00</b>    |
| <b>Subgroup : [5C]</b>                                      | <b>Dietary Workers</b>                            |                     |          |                     |                     |
| 400000-0102-13-013-0  | Salary-Bristol-Dietary-Aide-                      | 291,993.00          |          | 0.00                | 291,993.00          |
| 400000-0102-13-031-0  | Salary-Bristol-Dietary-Cook-                      | 109,212.00          |          | 0.00                | 109,212.00          |
| 400050-0102-13-013-0  | Salary - PTO-Bristol-Dietary-Aide-                | 776.00              |          | 0.00                | 776.00              |
| 400050-0102-13-031-0  | Salary - PTO-Bristol-Dietary-Cook-                | 1,206.00            |          | 0.00                | 1,206.00            |
| <b>Subtotal [5C] Dietary Workers</b>                        |   | <b>403,187.00</b>   |          | <b>0.00</b>         | <b>403,187.00</b>   |
| <b>Subgroup : [6A]</b>                                      | <b>Head Housekeeper</b>                           |                     |          |                     |                     |
| 400000-0102-09-101-0  | Salary-Bristol-Housekeeping-Supervisor-           | 47,095.00           |          | 0.00                | 47,095.00           |
| 400050-0102-09-101-0  | Salary - PTO-Bristol-Housekeeping-Supervisor-     | 159.00              |          | 0.00                | 159.00              |
| <b>Subtotal [6A] Head Housekeeper</b>                       |   | <b>47,254.00</b>    |          | <b>0.00</b>         | <b>47,254.00</b>    |
| <b>Subgroup : [6B]</b>                                      | <b>Other Housekeeping Workers</b>                 |                     |          |                     |                     |
| 400000-0102-09-048-0  | Salary-Bristol-Housekeeping-Housekeeper-          | 355,711.00          |          | 0.00                | 355,711.00          |
| 400050-0102-09-048-0  | Salary - PTO-Bristol-Housekeeping-Housekeeper-    | (147.00)            |          | 0.00                | (147.00)            |
| <b>Subtotal [6B] Other Housekeeping Workers</b>             |   | <b>355,564.00</b>   |          | <b>0.00</b>         | <b>355,564.00</b>   |
| <b>Subgroup : [7A]</b>                                      | <b>Engineer or Chief of Maintenance</b>           |                     |          |                     |                     |
| 400000-0102-08-101-0  | Salary-Bristol-Maintenance-Supervisor-            | 75,296.00           |          | 0.00                | 75,296.00           |
| 400050-0102-08-101-0  | Salary - PTO-Bristol-Maintenance-Supervisor-      | 2,125.00            |          | 0.00                | 2,125.00            |
| <b>Subtotal [7A] Engineer or Chief of Maintenance</b>       |   | <b>77,421.00</b>    |          | <b>0.00</b>         | <b>77,421.00</b>    |
| <b>Subgroup : [7B]</b>                                      | <b>Other Maintenance Workers</b>                  |                     |          |                     |                     |
| 400000-0102-08-058-0  | Salary-Bristol-Maintenance-Maintenance Worker-    | 63,360.00           |          | 0.00                | 63,360.00           |
| 400050-0102-08-058-0  | Salary - PTO-Bristol-Maintenance-Maintenance Wor- | (1,699.00)          |          | 0.00                | (1,699.00)          |
| <b>Subtotal [7B] Other Maintenance Workers</b>              |   | <b>61,661.00</b>    |          | <b>0.00</b>         | <b>61,661.00</b>    |
| <b>Subgroup : [8B]</b>                                      | <b>Other Laundry Workers</b>                      |                     |          |                     |                     |
| 400000-0102-10-051-0  | Salary-Bristol-Laundry-Laundry Aide-              | 33,145.00           |          | 0.00                | 33,145.00           |
| 400050-0102-10-051-0  | Salary - PTO-Bristol-Laundry-Laundry Aide-        | (802.00)            |          | 0.00                | (802.00)            |
| <b>Subtotal [8B] Other Laundry Workers</b>                  |   | <b>32,343.00</b>    |          | <b>0.00</b>         | <b>32,343.00</b>    |
| <b>Subgroup : [12A]</b>                                     | <b>Director of Nurses/Assistant Director</b>      |                     |          |                     |                     |
| 400000-0102-14-012-0  | Salary-Bristol-Nursing Admin-ADNS-                | 85,858.00           |          | 0.00                | 85,858.00           |
| 400000-0102-14-044-0  | Salary-Bristol-Nursing Admin-DNS-                 | 130,356.00          |          | 0.00                | 130,356.00          |
| 400050-0102-14-012-0  | Salary - PTO-Bristol-Nursing Admin-ADNS-          | (5,927.00)          |          | 0.00                | (5,927.00)          |
| 400050-0102-14-044-0  | Salary - PTO-Bristol-Nursing Admin-DNS-           | 2,444.00            |          | 0.00                | 2,444.00            |
| <b>Subtotal [12A] Director of Nurses/Assistant Director</b> |   | <b>212,731.00</b>   |          | <b>0.00</b>         | <b>212,731.00</b>   |
| <b>Subgroup : [12B1]</b>                                    | <b>RNs - Direct Care</b>                          |                     |          |                     |                     |
| 400000-0102-15-092-0  | Salary-Bristol-Nursing-RN-                        | 866,583.00          |          | (203,682.00)        | 662,901.00          |
| 400050-0102-15-092-0  | Salary - PTO-Bristol-Nursing-RN-                  | 478.00              | RJE - 1  | (203,682.00)        | 478.00              |
| <b>Subtotal [12B1] RNs - Direct Care</b>                    |   | <b>867,061.00</b>   |          | <b>(203,682.00)</b> | <b>663,379.00</b>   |
| <b>Subgroup : [12B2]</b>                                    | <b>RNs - Administrative</b>                       |                     |          |                     |                     |
| 400000-0102-14-028-0  | Salary-Bristol-Nursing Admin-Clerical-            | 53,071.00           |          | 0.00                | 53,071.00           |
| 400050-0102-14-028-0  | Salary - PTO-Bristol-Nursing Admin-Clerical-      | (1,042.00)          |          | 0.00                | (1,042.00)          |
| Marcum 101  | MDS Coordinator                                   | 0.00                |          | 106,558.00          | 106,558.00          |
| Marcum 102  | Staff Dev Coordinator                             | 0.00                | RJE - 1  | 97,124.00           | 97,124.00           |
| <b>Subtotal [12B2] RNs - Administrative</b>                 |   | <b>52,029.00</b>    |          | <b>203,682.00</b>   | <b>255,711.00</b>   |
| <b>Subgroup : [12C1]</b>                                    | <b>LPNs - Direct Care</b>                         |                     |          |                     |                     |
| 400000-0102-15-052-0  | Salary-Bristol-Nursing-LPN-                       | 1,302,918.00        |          | 0.00                | 1,302,918.00        |
| 400050-0102-15-052-0  | Salary - PTO-Bristol-Nursing-LPN-                 | 1,895.00            |          | 0.00                | 1,895.00            |
| <b>Subtotal [12C1] LPNs - Direct Care</b>                   |   | <b>1,304,813.00</b> |          | <b>0.00</b>         | <b>1,304,813.00</b> |
| <b>Subgroup : [12C2]</b>                                    | <b>LPNs - Administrative</b>                      |                     |          |                     |                     |
| 400000-0102-14-052-0  | Salary-Bristol-Nursing Admin-LPN-                 | 41,132.00           |          | 0.00                | 41,132.00           |
| <b>Subtotal [12C2] LPNs - Administrative</b>                |   | <b>41,132.00</b>    |          | <b>0.00</b>         | <b>41,132.00</b>    |
| <b>Subgroup : [12D]</b>                                     | <b>Aides and Attendants</b>                       |                     |          |                     |                     |
| 400000-0102-15-021-0  | Salary-Bristol-Nursing-CNA-                       | 2,005,320.00        |          | 0.00                | 2,005,320.00        |
| 400050-0102-15-021-0  | Salary - PTO-Bristol-Nursing-CNA-                 | 6,500.00            |          | 0.00                | 6,500.00            |
| <b>Subtotal [12D] Aides and Attendants</b>                  |   | <b>2,011,820.00</b> |          | <b>0.00</b>         | <b>2,011,820.00</b> |

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

| Account  | Description  | ADJ<br>9/30/2020    | JE Ref # | RJE         | FINAL<br>9/30/2020  |
|--|--|---------------------|----------|-------------|---------------------|
| <b>Subgroup : [12H]</b>                              | <b>Recreation Workers</b>                          |                     |          |             |                     |
| 400000-0102-07-038-0                                 | Salary-Bristol-Rec Therapy-Dir-                    | 55,829.00           |          | 0.00        | 55,829.00           |
| 400000-0102-07-086-0                                 | Salary-Bristol-Rec Therapy-Rec Therapist-          | 85,447.00           |          | 0.00        | 85,447.00           |
| 400050-0102-07-038-0                                 | Salary - PTO-Bristol-Rec Therapy-Dir-              | 1,332.00            |          | 0.00        | 1,332.00            |
| 400050-0102-07-086-0                                 | Salary - PTO-Bristol-Rec Therapy-Rec Therapist-    | 1,528.00            |          | 0.00        | 1,528.00            |
| <b>Subtotal [12H] Recreation Workers</b>             |  | <b>144,136.00</b>   |          | <b>0.00</b> | <b>144,136.00</b>   |
| <b>Subgroup : [12M]</b>                              | <b>Social Workers/Case Management</b>              |                     |          |             |                     |
| 400000-0102-06-096-0                                 | Salary-Bristol-Social service-Social Worker-       | 126,425.00          |          | 0.00        | 126,425.00          |
| 400050-0102-06-096-0                                 | Salary - PTO-Bristol-Social service-Social Worker- | 669.00              |          | 0.00        | 669.00              |
| <b>Subtotal [12M] Social Workers/Case Management</b> |  | <b>127,094.00</b>   |          | <b>0.00</b> | <b>127,094.00</b>   |
| <b>Subgroup : [12O]</b>                              | <b>Other</b>                                       |                     |          |             |                     |
| 400000-0102-11-011-0                                 | Salary-Bristol-Admissions-Admissions Coordinator-  | 16,274.00           |          | 0.00        | 16,274.00           |
| 400000-0102-11-038-0                                 | Salary-Bristol-Admissions-Dir-                     | 153,893.00          |          | 0.00        | 153,893.00          |
| 400050-0102-11-038-0                                 | Salary - PTO-Bristol-Admissions-Dir-               | 1,778.00            |          | 0.00        | 1,778.00            |
| <b>Subtotal [12O] Other</b>                          |  | <b>171,945.00</b>   |          | <b>0.00</b> | <b>171,945.00</b>   |
| <b>Total [10-A] Salaries and Wages</b>               |  | <b>6,393,721.00</b> |          | <b>0.00</b> | <b>6,393,721.00</b> |
| <b>Group : [13-B]</b>                                | <b>Professional Fees</b>                           |                     |          |             |                     |
| <b>Subgroup : [2]</b>                                | <b>Dentist</b>                                     |                     |          |             |                     |
| 436200-0102-22-000-0                                 | Dental Fees-Bristol-Medical Services               | 7,745.00            |          | 0.00        | 7,745.00            |
| <b>Subtotal [2] Dentist</b>                          |  | <b>7,745.00</b>     |          | <b>0.00</b> | <b>7,745.00</b>     |
| <b>Subgroup : [3]</b>                                | <b>Pharmacist</b>                                  |                     |          |             |                     |
| 431010-0102-23-000-0                                 | Pharmacy fees-Bristol-Rehab Tpy and Anclry -       | 15,214.00           |          | 0.00        | 15,214.00           |
| <b>Subtotal [3] Pharmacist</b>                       |  | <b>15,214.00</b>    |          | <b>0.00</b> | <b>15,214.00</b>    |
| <b>Subgroup : [5A]</b>                               | <b>PT - Resident Care</b>                          |                     |          |             |                     |
| 437000-0102-23-000-0                                 | PT Fees-Bristol-Rehab Tpy and Anclry               | 461,418.00          |          | 0.00        | 461,418.00          |
| <b>Subtotal [5A] PT - Resident Care</b>              |  | <b>461,418.00</b>   |          | <b>0.00</b> | <b>461,418.00</b>   |
| <b>Subgroup : [8A]</b>                               | <b>Medical Director</b>                            |                     |          |             |                     |
| 436000-0102-22-000-0                                 | Medical Director Fees-Bristol-Medical Services     | 75,332.00           |          | 0.00        | 75,332.00           |
| <b>Subtotal [8A] Medical Director</b>                |  | <b>75,332.00</b>    |          | <b>0.00</b> | <b>75,332.00</b>    |
| <b>Subgroup : [9A]</b>                               | <b>ST - Resident Care</b>                          |                     |          |             |                     |
| 437200-0102-23-000-0                                 | Speech Fees-Bristol-Rehab Tpy and Anclry           | 107,000.00          |          | 0.00        | 107,000.00          |
| <b>Subtotal [9A] ST - Resident Care</b>              |  | <b>107,000.00</b>   |          | <b>0.00</b> | <b>107,000.00</b>   |
| <b>Subgroup : [10A]</b>                              | <b>OT - Resident Care</b>                          |                     |          |             |                     |
| 437100-0102-23-000-0                                 | OT Fees-Bristol-Rehab Tpy and Anclry               | 358,313.00          |          | 0.00        | 358,313.00          |
| <b>Subtotal [10A] OT - Resident Care</b>             |  | <b>358,313.00</b>   |          | <b>0.00</b> | <b>358,313.00</b>   |
| <b>Subgroup : [11A1]</b>                             | <b>RN's - Direct Care</b>                          |                     |          |             |                     |
| 440000-0102-15-000-0                                 | Purch Services-Bristol-Nursing                     | 138.00              |          | 0.00        | 138.00              |
| 530000-0102-15-000-0                                 | Pool RNs-Bristol-Nursing                           | 50,688.00           |          | 0.00        | 50,688.00           |
| <b>Subtotal [11A1] RN's - Direct Care</b>            |  | <b>50,826.00</b>    |          | <b>0.00</b> | <b>50,826.00</b>    |
| <b>Subgroup : [11B1]</b>                             | <b>LPN's - Direct Care</b>                         |                     |          |             |                     |
| 531000-0102-15-000-0                                 | Pool LPNs-Bristol-Nursing                          | 59,914.00           |          | 0.00        | 59,914.00           |
| <b>Subtotal [11B1] LPN's - Direct Care</b>           |  | <b>59,914.00</b>    |          | <b>0.00</b> | <b>59,914.00</b>    |
| <b>Subgroup : [11C]</b>                              | <b>Aides</b>                                       |                     |          |             |                     |
| 532000-0102-15-000-0                                 | Pool CNA-Bristol-Nursing                           | 17,944.00           |          | 0.00        | 17,944.00           |
| <b>Subtotal [11C] Aides</b>                          |  | <b>17,944.00</b>    |          | <b>0.00</b> | <b>17,944.00</b>    |
| <b>Subgroup : [12]</b>                               | <b>Other</b>                                       |                     |          |             |                     |
| 431000-0102-15-000-0                                 | Consulting Fees-Bristol-Nursing                    | 39,429.00           |          | 0.00        | 39,429.00           |
| 431000-0102-23-000-0                                 | Consulting Fees-Bristol-Rehab Tpy and Anclry       | 2,452.00            |          | 0.00        | 2,452.00            |
| 440100-0102-16-000-0                                 | Audiology Fees-Bristol-ADC                         | 62.00               |          | 0.00        | 62.00               |
| <b>Subtotal [12] Other</b>                           |  | <b>41,943.00</b>    |          | <b>0.00</b> | <b>41,943.00</b>    |
| <b>Total [13-B] Professional Fees</b>                |  | <b>1,195,649.00</b> |          | <b>0.00</b> | <b>1,195,649.00</b> |
| <b>Group : [15]</b>                                  | <b>Expenditures Other than Salaries</b>            |                     |          |             |                     |
| <b>Subgroup : [1A1]</b>                              | <b>Workmen's Compensation</b>                      |                     |          |             |                     |
| 401400-0102-29-000-0                                 | Workers Compensation-Bristol-Emp Benefits          | 289,646.00          |          | 0.00        | 289,646.00          |
| <b>Subtotal [1A1] Workmen's Compensation</b>         |  | <b>289,646.00</b>   |          | <b>0.00</b> | <b>289,646.00</b>   |
| <b>Subgroup : [1A3]</b>                              | <b>Unemployment Insurance</b>                      |                     |          |             |                     |
| 401100-0102-29-000-0                                 | FUI-Bristol-Emp Benefits                           | 8,646.00            |          | 0.00        | 8,646.00            |
| 401200-0102-29-000-0                                 | SUI-Bristol-Emp Benefits                           | 91,297.00           |          | 0.00        | 91,297.00           |
| <b>Subtotal [1A3] Unemployment Insurance</b>         |  | <b>99,943.00</b>    |          | <b>0.00</b> | <b>99,943.00</b>    |
| <b>Subgroup : [1A4]</b>                              | <b>Social Security (FICA)</b>                      |                     |          |             |                     |
| 401000-0102-29-000-0                                 | FICA-Bristol-Emp Benefits                          | 472,121.00          |          | 0.00        | 472,121.00          |
| <b>Subtotal [1A4] Social Security (FICA)</b>         |  | <b>472,121.00</b>   |          | <b>0.00</b> | <b>472,121.00</b>   |
| <b>Subgroup : [1A5]</b>                              | <b>Health Insurance</b>                            |                     |          |             |                     |
| 401300-0102-29-000-0                                 | Health Ins-Bristol-Emp Benefits                    | 644,280.00          |          | 0.00        | 644,280.00          |
| <b>Subtotal [1A5] Health Insurance</b>               |  | <b>644,280.00</b>   |          | <b>0.00</b> | <b>644,280.00</b>   |
| <b>Subgroup : [1A7]</b>                              | <b>Pensions</b>                                    |                     |          |             |                     |
| 401700-0102-29-000-0                                 | Pension-Bristol-Emp Benefits                       | 11,082.00           |          | 0.00        | 11,082.00           |
| <b>Subtotal [1A7] Pensions</b>                       |  | <b>11,082.00</b>    |          | <b>0.00</b> | <b>11,082.00</b>    |
| <b>Subgroup : [1A9]</b>                              | <b>Other</b>                                       |                     |          |             |                     |
| 505000-0102-03-000-0                                 | Background Check-Bristol-Administration            | 6,426.00            |          | 0.00        | 6,426.00            |
| <b>Subtotal [1A9] Other</b>                          |  | <b>6,426.00</b>     |          | <b>0.00</b> | <b>6,426.00</b>     |
| <b>Subgroup : [1C]</b>                               | <b>Bad Debts</b>                                   |                     |          |             |                     |

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

| Account  | Description   | ADJ                     | JE Ref # | RJE                | FINAL               |
|--|---|-------------------------|----------|--------------------|---------------------|
| 508000-0102-03-000-0   | Bad Debt Expense-Bristol-Administration                               | 9/30/2020<br>149,471.00 |          | 0.00               | 149,471.00          |
| 508010-0102-03-000-0   | Bad Debt Mdcr-Bristol-Administration                                  | 2,622.00                |          | 0.00               | 2,622.00            |
| <b>Subtotal [1C] Bad Debts</b>   |   | <b>152,093.00</b>       |          | <b>0.00</b>        | <b>152,093.00</b>   |
| <b>Subgroup : [1D]</b>   | <b>Accounting and Auditing</b>  |                         |          |                    |                     |
| 432000-0102-03-000-0   | Accounting Fees-Bristol-Administration                                | 21,768.00               |          | 0.00               | 21,768.00           |
| <b>Subtotal [1D] Accounting and Auditing</b>                               |   | <b>21,768.00</b>        |          | <b>0.00</b>        | <b>21,768.00</b>    |
| <b>Subgroup : [1E]</b>   | <b>Legal</b>  |                         |          |                    |                     |
| 433000-0102-03-000-0   | Legal Fees-Bristol-Administration                                     | 769.00                  |          | 0.00               | 769.00              |
| 433200-0102-03-000-0   | Legal Fees - Collections-Bristol-Administratio                        | 7,680.00                |          | 0.00               | 7,680.00            |
| 433300-0102-03-000-0   | Legal Fees - Non-reimbursabl-Bristol-Administr                        | 510.00                  |          | 0.00               | 510.00              |
| <b>Subtotal [1E] Legal</b>   |   | <b>8,959.00</b>         |          | <b>0.00</b>        | <b>8,959.00</b>     |
| <b>Subgroup : [1G]</b>   | <b>Office Supplies</b>  |                         |          |                    |                     |
| 410000-0102-04-000-0   | Supplies-Bristol-Fiscal Operations                                    | 19,494.00               |          | 0.00               | 19,494.00           |
| 410019-0102-03-000-0   | Supplies COVID19 - Bristol  | 544.00                  |          | 0.00               | 544.00              |
| 450000-0102-03-000-0   | Rental Expenses-Bristol-Administration                                | 26.00                   |          | 0.00               | 26.00               |
| 452000-0102-04-000-0   | Equip Rental-Bristol-Fiscal Operations                                | 9,608.00                |          | (8,999.00)         | 609.00              |
| <b>Subtotal [1G] Office Supplies</b>                                       |   | <b>29,672.00</b>        | RJE - 2  | <b>(8,999.00)</b>  | <b>20,673.00</b>    |
| <b>Subgroup : [1H1]</b>  | <b>Telephone and Telegraph</b>  |                         |          |                    |                     |
| 461000-0102-03-000-0   | Telephone-Bristol-Administration                                      | 29,207.00               |          | 0.00               | 29,207.00           |
| <b>Subtotal [1H1] Telephone and Telegraph</b>                              |   | <b>29,207.00</b>        |          | <b>0.00</b>        | <b>29,207.00</b>    |
| <b>Subgroup : [1H2]</b>  | <b>Cellular Phones and beepers</b>                                    |                         |          |                    |                     |
| 461100-0102-03-000-0   | Telephone - Cell-Bristol-Administration                               | 4,584.00                |          | 0.00               | 4,584.00            |
| <b>Subtotal [1H2] Cellular Phones and beepers</b>                          |   | <b>4,584.00</b>         |          | <b>0.00</b>        | <b>4,584.00</b>     |
| <b>Subgroup : [1J]</b>   | <b>Corporation Business Taxes</b>                                     |                         |          |                    |                     |
| 542000-0102-03-000-0   | Corporate Tax - State-Bristol-Administration -                        | 35,631.00               |          | 0.00               | 35,631.00           |
| <b>Subtotal [1J] Corporation Business Taxes</b>                            |   | <b>35,631.00</b>        |          | <b>0.00</b>        | <b>35,631.00</b>    |
| <b>Subgroup : [1K3]</b>  | <b>Resident Day User Fee</b>  |                         |          |                    |                     |
| 507000-0102-03-000-0   | Revenue Assessment-Bristol-Administration                             | 751,188.00              |          | 0.00               | 751,188.00          |
| <b>Subtotal [1K3] Resident Day User Fee</b>                                |   | <b>751,188.00</b>       |          | <b>0.00</b>        | <b>751,188.00</b>   |
| <b>Total [15] Expenditures Other than Salaries</b>                         |   | <b>2,556,600.00</b>     |          | <b>(8,999.00)</b>  | <b>2,547,601.00</b> |
| <b>Group : [16]</b>  | <b>Expenditures Other than Salaries (cont'd) - Admin. and General</b> |                         |          |                    |                     |
| <b>Subgroup : [2]</b>  | <b>Holiday Parties for Staff</b>                                      |                         |          |                    |                     |
| 402000-0102-03-000-0   | Holiday Expense-Bristol-Administration                                | 5,475.00                |          | 0.00               | 5,475.00            |
| <b>Subtotal [2] Holiday Parties for Staff</b>                              |   | <b>5,475.00</b>         |          | <b>0.00</b>        | <b>5,475.00</b>     |
| <b>Subgroup : [3]</b>  | <b>Gifts to Staff and Residents</b>                                   |                         |          |                    |                     |
| 523000-0102-03-000-0   | Emp Benefits - Other-Bristol-Administration                           | 7,886.00                |          | 0.00               | 7,886.00            |
| <b>Subtotal [3] Gifts to Staff and Residents</b>                           |   | <b>7,886.00</b>         |          | <b>0.00</b>        | <b>7,886.00</b>     |
| <b>Subgroup : [4]</b>  | <b>Employee Travel</b>  |                         |          |                    |                     |
| 521000-0102-03-000-0   | Travel Expense-Bristol-Administration                                 | 2,648.00                |          | 0.00               | 2,648.00            |
| <b>Subtotal [4] Employee Travel</b>  |   | <b>2,648.00</b>         |          | <b>0.00</b>        | <b>2,648.00</b>     |
| <b>Subgroup : [5]</b>  | <b>Education Expense</b>  |                         |          |                    |                     |
| 509000-0102-03-000-0   | Seminars-Bristol-Administration                                       | 350.00                  |          | 0.00               | 350.00              |
| <b>Subtotal [5] Education Expense</b>                                      |   | <b>350.00</b>           |          | <b>0.00</b>        | <b>350.00</b>       |
| <b>Subgroup : [M1]</b>   | <b>Advertising Help Wanted</b>  |                         |          |                    |                     |
| 501000-0102-03-000-0   | Advertising Employment-Bristol-Administration                         | 700.00                  |          | 0.00               | 700.00              |
| <b>Subtotal [M1] Advertising Help Wanted</b>                               |   | <b>700.00</b>           |          | <b>0.00</b>        | <b>700.00</b>       |
| <b>Subgroup : [M3]</b>   | <b>Advertising Other</b>  |                         |          |                    |                     |
| 410000-0102-18-000-0   | Supplies-Bristol-Marketing  | 8,340.00                |          | 0.00               | 8,340.00            |
| 501100-0102-03-000-0   | Advertising Promotional-Bristol-Administration                        | 8,694.00                |          | 0.00               | 8,694.00            |
| 501100-0102-18-000-0   | Advertising Promotional-Bristol-Marketing                             | 23,572.00               |          | 0.00               | 23,572.00           |
| <b>Subtotal [M3] Advertising Other</b>                                     |   | <b>40,606.00</b>        |          | <b>0.00</b>        | <b>40,606.00</b>    |
| <b>Subgroup : [M7]</b>   | <b>Postage</b>  |                         |          |                    |                     |
| 504000-0102-03-000-0   | Postage-Bristol-Administration  | 4,279.00                |          | 0.00               | 4,279.00            |
| <b>Subtotal [M7] Postage</b>   |   | <b>4,279.00</b>         |          | <b>0.00</b>        | <b>4,279.00</b>     |
| <b>Subgroup : [M8]</b>   | <b>Dues and Membership Fees to Professional Associations</b>          |                         |          |                    |                     |
| 491000-0102-03-000-0   | Dues-Bristol-Administration   | 9,833.00                |          | (500.00)           | 9,333.00            |
| <b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b> |   | <b>9,833.00</b>         | RJE - 5  | <b>(500.00)</b>    | <b>9,333.00</b>     |
| <b>Subgroup : [M8A]</b>  | <b>Dues to Chamber of Commerce</b>                                    |                         |          |                    |                     |
| Marcum 104   | Chamber Dues  | 0.00                    |          | 500.00             | 500.00              |
| <b>Subtotal [M8A] Dues to Chamber of Commerce</b>                          |   | <b>0.00</b>             | RJE - 5  | <b>500.00</b>      | <b>500.00</b>       |
| <b>Subgroup : [M9]</b>   | <b>Subscriptions</b>  |                         |          |                    |                     |
| 491001-0102-03-000-0   | Subscriptions-Bristol-Administration                                  | 4,851.00                |          | 0.00               | 4,851.00            |
| <b>Subtotal [M9] Subscriptions</b>   |   | <b>4,851.00</b>         |          | <b>0.00</b>        | <b>4,851.00</b>     |
| <b>Subgroup : [M10]</b>  | <b>Contributions</b>  |                         |          |                    |                     |
| 541001-0102-03-000-0   | Political Contributions -Bristol-Administration -                     | 1,320.00                |          | 0.00               | 1,320.00            |
| <b>Subtotal [M10] Contributions</b>  |   | <b>1,320.00</b>         |          | <b>0.00</b>        | <b>1,320.00</b>     |
| <b>Subgroup : [M11]</b>  | <b>Services Provided by Contract</b>                                  |                         |          |                    |                     |
| 431000-0102-03-000-0   | Consulting Fees-Bristol-Administration                                | 15,169.00               |          | 0.00               | 15,169.00           |
| 431000-0102-04-000-0   | Consulting Fees-Bristol-Fiscal Operations                             | 14,421.00               |          | (14,421.00)        | 0.00                |
|  |   |                         | RJE - 4  | <b>(14,421.00)</b> |                     |

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

| Account  | Description   | ADJ                 | JE Ref # | RJE                | FINAL               |
|--|---|---------------------|----------|--------------------|---------------------|
|  |   | <u>9/30/2020</u>    |          |                    | <u>9/30/2020</u>    |
| 435200-0102-03-000-0   | IT Services-Bristol-Administration                                  | 44,200.00           |          | 0.00               | 44,200.00           |
| 435210-0102-03-000-0   | IT Rental-Bristol-Administration                                    | 39,108.00           |          | (3,178.00)         | 35,930.00           |
| 440000-0102-02-000-0   | Purch Services-Bristol-Admin Staff                                  | 30,600.00           |          | 0.00               | 30,600.00           |
| 440000-0102-03-000-0   | Purch Services-Bristol-Administration                               | 1,773.00            |          | 0.00               | 1,773.00            |
| 440000-0102-04-000-0   | Purch Services-Bristol-Fiscal Operations                            | 46,354.00           |          | 0.00               | 46,354.00           |
| 440000-0102-12-000-0   | Purch Services-Bristol-Security                                     | 1,745.00            |          | 0.00               | 1,745.00            |
| <b>Subtotal [M11] Services Provided by Contract</b>                              |   | <b>193,370.00</b>   |          | <b>(17,599.00)</b> | <b>175,771.00</b>   |
| <b>Subgroup : [M12]</b>  | <b>Administrative Management Services</b>                           |                     |          |                    |                     |
| 434000-0102-03-000-0   | Shared Services-Bristol-Administration                              | 603,886.00          |          | 14,421.00          | 618,307.00          |
|  |   |                     | RJE - 4  | 14,421.00          |                     |
|  |   |                     |          | <b>14,421.00</b>   | <b>618,307.00</b>   |
| <b>Subtotal [M12] Administrative Management Services</b>                         |   | <b>603,886.00</b>   |          |                    |                     |
| <b>Subgroup : [M13]</b>  | <b>Other</b>  |                     |          |                    |                     |
| 488500-0102-25-000-0   | Amort Exp - Goodwill-Bristol-Property -                             | 198,939.00          |          | 0.00               | 198,939.00          |
| 500000-0102-03-000-0   | Licenses and Permits-Bristol-Administration                         | 2,649.00            |          | 0.00               | 2,649.00            |
| 503200-0102-03-000-0   | Bank Charges-Bristol-Administration                                 | 16,999.00           |          | 0.00               | 16,999.00           |
| 541000-0102-03-000-0   | Misc. Expense-Bristol-Administration                                | 11,629.00           |          | 0.00               | 11,629.00           |
| 541050-0102-03-000-0   | Prior Period Expense-Bristol - -                                    | 16,606.00           |          | 0.00               | 16,606.00           |
| <b>Subtotal [M13] Other</b>  |   | <b>246,822.00</b>   |          | <b>0.00</b>        | <b>246,822.00</b>   |
| <b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b> |   | <b>1,122,026.00</b> |          | <b>(3,178.00)</b>  | <b>1,118,848.00</b> |
| <b>Group : [18]</b>  | <b>Dietary Basis for Allocation of Costs</b>                        |                     |          |                    |                     |
| <b>Subgroup : [2A1]</b>  | <b>Raw Food</b>   |                     |          |                    |                     |
| 412000-0102-13-000-0   | Food-Bristol-Dietary  | 274,192.00          |          | 0.00               | 274,192.00          |
| 412019-0102-13-000-0   | Dietary-Bristol   | 636.00              |          | 0.00               | 636.00              |
| 412100-0102-13-000-0   | Food Supplements-Bristol-Dietary                                    | 22,428.00           |          | 0.00               | 22,428.00           |
| 523019-0102-03-000-0   | Employee Benefits Other - Bristol                                   | 1,677.00            |          | 0.00               | 1,677.00            |
| <b>Subtotal [2A1] Raw Food</b>   |   | <b>298,933.00</b>   |          | <b>0.00</b>        | <b>298,933.00</b>   |
| <b>Subgroup : [2A2]</b>  | <b>Non-Food Supplies</b>  |                     |          |                    |                     |
| 410019-0102-13-000-0   | Supplies COVID19 - Bristol  | 439.00              |          | 0.00               | 439.00              |
| <b>Subtotal [2A2] Non-Food Supplies</b>  |   | <b>439.00</b>       |          | <b>0.00</b>        | <b>439.00</b>       |
| <b>Subgroup : [2B]</b>   | <b>Purchased Services</b>   |                     |          |                    |                     |
| 440000-0102-13-000-0   | Purch Services-Bristol-Dietary                                      | 12,548.00           |          | 0.00               | 12,548.00           |
| <b>Subtotal [2B] Purchased Services</b>  |   | <b>12,548.00</b>    |          | <b>0.00</b>        | <b>12,548.00</b>    |
| <b>Subgroup : [2C]</b>   | <b>Other</b>  |                     |          |                    |                     |
| 410000-0102-13-000-0   | Supplies-Bristol-Dietary  | 36,292.00           |          | 0.00               | 36,292.00           |
| <b>Subtotal [2C] Other</b>   |   | <b>36,292.00</b>    |          | <b>0.00</b>        | <b>36,292.00</b>    |
| <b>Total [18] Dietary Basis for Allocation of Costs</b>                          |   | <b>348,212.00</b>   |          |                    | <b>348,212.00</b>   |
| <b>Group : [19]</b>  | <b>Laundry-Basis for Allocation of Costs</b>                        |                     |          |                    |                     |
| <b>Subgroup : [3A1]</b>  | <b>Bed Linens, etc...washed, ironed..</b>                           |                     |          |                    |                     |
| 410019-0102-10-000-0   | Supplies COVID19 - Bristol  | 26,449.00           |          | 0.00               | 26,449.00           |
| 414000-0102-10-000-0   | Diapers-Bristol-Laundry   | 35,545.00           |          | 0.00               | 35,545.00           |
| 414100-0102-10-000-0   | Linen-Bristol-Laundry   | 996.00              |          | 0.00               | 996.00              |
| <b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>                         |   | <b>62,990.00</b>    |          | <b>0.00</b>        | <b>62,990.00</b>    |
| <b>Subgroup : [3B]</b>   | <b>Purchased Services</b>   |                     |          |                    |                     |
| 533000-0102-10-000-0   | Outside Services-Bristol-Laundry -                                  | 143,487.00          |          | 0.00               | 143,487.00          |
| <b>Subtotal [3B] Purchased Services</b>  |   | <b>143,487.00</b>   |          | <b>0.00</b>        | <b>143,487.00</b>   |
| <b>Subgroup : [3C]</b>   | <b>Other</b>  |                     |          |                    |                     |
| 410000-0102-10-000-0   | Supplies-Bristol-Laundry  | 132.00              |          | 0.00               | 132.00              |
| <b>Subtotal [3C] Other</b>   |   | <b>132.00</b>       |          | <b>0.00</b>        | <b>132.00</b>       |
| <b>Total [19] Laundry-Basis for Allocation of Costs</b>                          |   | <b>206,609.00</b>   |          | <b>0.00</b>        | <b>206,609.00</b>   |
| <b>Group : [20]</b>  | <b>Housekeeping and Resident Care Basis for Allocation of Costs</b> |                     |          |                    |                     |
| <b>Subgroup : [4B]</b>   | <b>Purchased Services</b>   |                     |          |                    |                     |
| 440000-0102-09-000-0   | Purch Services-Bristol-Housekeeping                                 | 12.00               |          | 0.00               | 12.00               |
| <b>Subtotal [4B] Purchased Services</b>  |   | <b>12.00</b>        |          | <b>0.00</b>        | <b>12.00</b>        |
| <b>Subgroup : [4C]</b>   | <b>Other</b>  |                     |          |                    |                     |
| 410000-0102-09-000-0   | Supplies-Bristol-Housekeeping                                       | 35,883.00           |          | 0.00               | 35,883.00           |
| 410019-0102-09-000-0   | Supplies COVID19 - Bristol  | 7,618.00            |          | 0.00               | 7,618.00            |
| <b>Subtotal [4C] Other</b>   |   | <b>43,501.00</b>    |          | <b>0.00</b>        | <b>43,501.00</b>    |
| <b>Subgroup : [5A1]</b>  | <b>Own Pharmacy</b>   |                     |          |                    |                     |
| 411200-0102-23-000-0   | Drugs - Mdcare Pt A-Bristol-Rehab Tpy and Ancl                      | 426,621.00          |          | 0.00               | 426,621.00          |
| <b>Subtotal [5A1] Own Pharmacy</b>   |   | <b>426,621.00</b>   |          | <b>0.00</b>        | <b>426,621.00</b>   |
| <b>Subgroup : [5B]</b>   | <b>Medicine Cabinet Drugs</b>                                       |                     |          |                    |                     |
| 411700-0102-22-000-0   | House Drugs (OTC)-Bristol-Medical Services                          | 13,593.00           |          | 0.00               | 13,593.00           |
| <b>Subtotal [5B] Medicine Cabinet Drugs</b>                                      |   | <b>13,593.00</b>    |          | <b>0.00</b>        | <b>13,593.00</b>    |
| <b>Subgroup : [5C]</b>   | <b>Medical and Therapeutic Supplies</b>                             |                     |          |                    |                     |
| 410000-0102-15-000-0   | Supplies-Bristol-Nursing  | 107,394.00          |          | 0.00               | 107,394.00          |
| <b>Subtotal [5C] Medical and Therapeutic Supplies</b>                            |   | <b>107,394.00</b>   |          | <b>0.00</b>        | <b>107,394.00</b>   |
| <b>Subgroup : [5D]</b>   | <b>Ambulance/Limousine</b>  |                     |          |                    |                     |
| 440010-0102-15-000-0   | Purch Services Ambulance-Bristol-Nursing                            | 397.00              |          | 0.00               | 397.00              |
| <b>Subtotal [5D] Ambulance/Limousine</b>   |   | <b>397.00</b>       |          | <b>0.00</b>        | <b>397.00</b>       |
| <b>Subgroup : [5E2]</b>  | <b>Oxygen - Other</b>   |                     |          |                    |                     |
| 413000-0102-23-000-0   | Oxygen Non Billable-Bristol-Rehab Tpy and Ancl                      | 6,538.00            |          | 0.00               | 6,538.00            |
| 438400-0102-27-000-0   | Respiratory Therapy Fee-Bristol-Laboratory                          | 15,735.00           |          | 0.00               | 15,735.00           |
| <b>Subtotal [5E2] Oxygen - Other</b>   |   | <b>22,273.00</b>    |          | <b>0.00</b>        | <b>22,273.00</b>    |
| <b>Subgroup : [5F]</b>   | <b>X-Rays and related radiological</b>                              |                     |          |                    |                     |

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

| Account  | Description                                    | ADJ                    | JE Ref # | RJE              | FINAL               |
|--|--|------------------------|----------|------------------|---------------------|
| 438020-0102-27-000-0   | X-Ray Fees-Bristol-Laboratory                  | 9/30/2020<br>29,233.00 |          | 0.00             | 29,233.00           |
| <b>Subtotal [5F] X-Rays and related radiological</b>                           |  | <b>29,233.00</b>       |          | <b>0.00</b>      | <b>29,233.00</b>    |
| <b>Subgroup : [5H]</b>   | <b>Laboratory</b>                              |                        |          |                  |                     |
| 438010-0102-27-000-0   | Radiology Fees-Bristol-Laboratory              | 834.00                 |          | 0.00             | 834.00              |
| 438030-0102-27-000-0   | Lab Fees-Bristol-Laboratory                    | 32,824.00              |          | 0.00             | 32,824.00           |
| <b>Subtotal [5H] Laboratory</b>  |  | <b>33,658.00</b>       |          | <b>0.00</b>      | <b>33,658.00</b>    |
| <b>Subgroup : [5I]</b>   | <b>Recreation</b>                              |                        |          |                  |                     |
| 410000-0102-07-000-0   | Supplies-Bristol-Rec Therapy                   | 804.00                 |          | 0.00             | 804.00              |
| 410019-0102-07-000-0   | Supplies COVID19 - Bristol                     | 450.00                 |          | 0.00             | 450.00              |
| 440000-0102-07-000-0   | Purch Services-Bristol-Rec Therapy             | 1,380.00               |          | 0.00             | 1,380.00            |
| 440050-0102-07-000-0   | Cable Expense-Bristol-Rec Therapy -            | 15,617.00              |          | 0.00             | 15,617.00           |
| 450000-0102-07-000-0   | Rental Expenses-Bristol-Rec Therapy            | 133.00                 |          | 0.00             | 133.00              |
| <b>Subtotal [5I] Recreation</b>  |  | <b>18,384.00</b>       |          | <b>0.00</b>      | <b>18,384.00</b>    |
| <b>Subgroup : [5L]</b>   | <b>Other</b>                                   |                        |          |                  |                     |
| 410019-0102-15-000-0   | Supplies COVID19 - Bristol                     | 58,253.00              |          | 0.00             | 58,253.00           |
| 413500-0102-23-000-0   | IV Thy Supplies-Bristol-Rehab Tpy and Anclry   | 9,931.00               |          | 0.00             | 9,931.00            |
| 420000-0102-15-000-0   | Minor Equip-Bristol-Nursing                    | 3,546.00               |          | 0.00             | 3,546.00            |
| 436300-0102-22-000-0   | Physician Fees-Bristol-Medical Services        | 2,770.00               |          | 0.00             | 2,770.00            |
| 452000-0102-15-000-0   | Equip Rental-Bristol-Nursing                   | 39,982.00              |          | 0.00             | 39,982.00           |
| 452000-0102-23-000-0   | Equip Rental-Bristol-Rehab Tpy and Anclry      | 10,067.00              |          | 0.00             | 10,067.00           |
| 452000-0102-24-000-0   | Equip Rental-Bristol-Respiratory               | 25,543.00              |          | 0.00             | 25,543.00           |
| <b>Subtotal [5L] Other</b>   |  | <b>150,092.00</b>      |          | <b>0.00</b>      | <b>150,092.00</b>   |
| <b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b> |  | <b>845,158.00</b>      |          | <b>0.00</b>      | <b>845,158.00</b>   |
| <b>Group : [22]</b>  | <b>Maintenance and Property</b>                |                        |          |                  |                     |
| <b>Subgroup : [6B]</b>   | <b>Heat</b>                                    |                        |          |                  |                     |
| 463000-0102-25-000-0   | Gas-Bristol-Property                           | 23,087.00              |          | 0.00             | 23,087.00           |
| 465000-0102-25-000-0   | Oil-Bristol-Property                           | 975.00                 |          | 0.00             | 975.00              |
| <b>Subtotal [6B] Heat</b>  |  | <b>24,062.00</b>       |          | <b>0.00</b>      | <b>24,062.00</b>    |
| <b>Subgroup : [6C]</b>   | <b>Light &amp; Power</b>                       |                        |          |                  |                     |
| 462000-0102-25-000-0   | Electric-Bristol-Property                      | 182,233.00             |          | 0.00             | 182,233.00          |
| <b>Subtotal [6C] Light &amp; Power</b>   |  | <b>182,233.00</b>      |          | <b>0.00</b>      | <b>182,233.00</b>   |
| <b>Subgroup : [6D]</b>   | <b>Water</b>                                   |                        |          |                  |                     |
| 464000-0102-25-000-0   | Sewer-Bristol-Property                         | 4,159.00               |          | 0.00             | 4,159.00            |
| 466000-0102-25-000-0   | Water-Bristol-Property                         | 18,510.00              |          | 0.00             | 18,510.00           |
| <b>Subtotal [6D] Water</b>   |  | <b>22,669.00</b>       |          | <b>0.00</b>      | <b>22,669.00</b>    |
| <b>Subgroup : [6E]</b>   | <b>Equipment Lease</b>                         |                        |          |                  |                     |
| Marcum 103   | Leased Equipment                               | 0.00                   |          | 12,177.00        | 12,177.00           |
| <b>Subtotal [6E] Equipment Lease</b>   |  | <b>0.00</b>            | RJE - 2  | <b>12,177.00</b> | <b>12,177.00</b>    |
| <b>Subgroup : [6F]</b>   | <b>Other</b>                                   |                        |          |                  |                     |
| 410000-0102-08-000-0   | Supplies-Bristol-Maintenance                   | 30,180.00              |          | 0.00             | 30,180.00           |
| 440000-0102-08-000-0   | Purch Services-Bristol-Maintenance             | 44,635.00              |          | 0.00             | 44,635.00           |
| 440001-0102-08-000-0   | Ground Services-Bristol-Maintenance            | 22,864.00              |          | 0.00             | 22,864.00           |
| 442000-0102-08-000-0   | Pest Control-Bristol-Maintenance               | 1,861.00               |          | 0.00             | 1,861.00            |
| 443000-0102-08-000-0   | Carting-Bristol-Maintenan                      | 31,403.00              |          | 0.00             | 31,403.00           |
| <b>Subtotal [6F] Other</b>   |  | <b>130,943.00</b>      |          | <b>0.00</b>      | <b>130,943.00</b>   |
| <b>Subgroup : [7D]</b>   | <b>Movable Equipment</b>                       |                        |          |                  |                     |
| 486000-0102-25-000-0   | Dep Exp - Moveable Equip-Bristol-Property      | 104,365.00             |          | 0.00             | 104,365.00          |
| <b>Subtotal [7D] Movable Equipment</b>   |  | <b>104,365.00</b>      |          | <b>0.00</b>      | <b>104,365.00</b>   |
| <b>Subgroup : [8C]</b>   | <b>Leasehold Improvements</b>                  |                        |          |                  |                     |
| 484000-0102-25-000-0   | Dep Exp - LHI-Bristol-Property                 | 18,556.00              |          | 0.00             | 18,556.00           |
| <b>Subtotal [8C] Leasehold Improvements</b>                                    |  | <b>18,556.00</b>       |          | <b>0.00</b>      | <b>18,556.00</b>    |
| <b>Subgroup : [9]</b>  | <b>Rental Payments</b>                         |                        |          |                  |                     |
| 471000-0102-25-000-0   | Rent-Bristol-Property                          | 1,260,000.00           |          | 0.00             | 1,260,000.00        |
| <b>Subtotal [9] Rental Payments</b>  |  | <b>1,260,000.00</b>    |          | <b>0.00</b>      | <b>1,260,000.00</b> |
| <b>Subgroup : [10A]</b>  | <b>Real estate taxes paid by owner</b>         |                        |          |                  |                     |
| 473000-0102-25-000-0   | Real Estate Taxes-Bristol-Property             | 226,969.00             |          | 0.00             | 226,969.00          |
| <b>Subtotal [10A] Real estate taxes paid by owner</b>                          |  | <b>226,969.00</b>      |          | <b>0.00</b>      | <b>226,969.00</b>   |
| <b>Subgroup : [10C]</b>  | <b>Personal property taxes</b>                 |                        |          |                  |                     |
| 472000-0102-25-000-0   | Personal Property Taxes-Bristol-Property       | 16,866.00              |          | 0.00             | 16,866.00           |
| <b>Subtotal [10C] Personal property taxes</b>                                  |  | <b>16,866.00</b>       |          | <b>0.00</b>      | <b>16,866.00</b>    |
| <b>Total [22] Maintenance and Property</b>                                     |  | <b>1,986,663.00</b>    |          | <b>12,177.00</b> | <b>1,998,840.00</b> |
| <b>Group : [27]</b>  | <b>Interest and Insurance</b>                  |                        |          |                  |                     |
| <b>Subgroup : [12D]</b>  | <b>Other Interest Expense</b>                  |                        |          |                  |                     |
| 503100-0102-03-000-0   | Interest-Bristol-Administration                | 488.00                 |          | 0.00             | 488.00              |
| 503110-0102-25-000-0   | Interest Expense only 1-Bristol-Property       | 469.00                 |          | 0.00             | 469.00              |
| 503130-0102-03-000-0   | Interest on Computer Loan-Bristol-Administrati | 5,380.00               |          | 0.00             | 5,380.00            |
| <b>Subtotal [12D] Other Interest Expense</b>                                   |  | <b>6,337.00</b>        |          | <b>0.00</b>      | <b>6,337.00</b>     |
| <b>Subgroup : [14A]</b>  | <b>Insurance on Property</b>                   |                        |          |                  |                     |
| 472500-0102-25-000-0   | Property Insurance-Bristol-Property -          | 14,446.00              |          | 0.00             | 14,446.00           |
| <b>Subtotal [14A] Insurance on Property</b>                                    |  | <b>14,446.00</b>       |          | <b>0.00</b>      | <b>14,446.00</b>    |
| <b>Subgroup : [14C1]</b>   | <b>Umbrella</b>                                |                        |          |                  |                     |
| 512000-0102-03-000-0   | Umbrella Ins-Bristol-Administration            | 14,953.00              |          | 0.00             | 14,953.00           |
| <b>Subtotal [14C1] Umbrella</b>  |  | <b>14,953.00</b>       |          | <b>0.00</b>      | <b>14,953.00</b>    |
| <b>Subgroup : [14C3]</b>   | <b>Other</b>                                   |                        |          |                  |                     |

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

| Account  | Description  | ADJ                    | JE Ref # | RJE         | FINAL                  |
|--|--|------------------------|----------|-------------|------------------------|
| 510000-0102-03-000-0   | Liability Ins-Bristol-Administration                           | 9/30/2020<br>60,256.00 |          | 0.00        | 60,256.00              |
| 513000-0102-03-000-0   | Crime Ins-Bristol-Administration                               | 1,143.00               |          | 0.00        | 1,143.00               |
| <b>Subtotal [14C3] Other</b>   |  | <b>61,399.00</b>       |          | <b>0.00</b> | <b>61,399.00</b>       |
| <b>Total [27] Interest and Insurance</b>                                     |  | <b>97,135.00</b>       |          | <b>0.00</b> | <b>97,135.00</b>       |
| <b>Group : [30]</b>  | <b>Statement of Revenue</b>                                    |                        |          |             |                        |
| <b>Subgroup : [1A]</b>   | <b>Medicaid Residents (CT only)</b>                            |                        |          |             |                        |
| 311000-0102-00-000-0   | Medicaid Room & Board-Bristol                                  | (13,841,293.00)        |          | 0.00        | (13,841,293.00)        |
| <b>Subtotal [1A] Medicaid Residents (CT only)</b>                            |  | <b>(13,841,293.00)</b> |          | <b>0.00</b> | <b>(13,841,293.00)</b> |
| <b>Subgroup : [1B]</b>   | <b>Medicaid room and board contractual allowance</b>           |                        |          |             |                        |
| 311005-0102-00-000-0   | Medicaid Room & Board Contra-Bristol                           | 6,226,436.00           |          | 0.00        | 6,226,436.00           |
| 313005-0102-00-000-0   | Medicaid Contra Other-Bristol                                  | 1,450.00               |          | 0.00        | 1,450.00               |
| <b>Subtotal [1B] Medicaid room and board contractual allowance</b>           |  | <b>6,227,886.00</b>    |          | <b>0.00</b> | <b>6,227,886.00</b>    |
| <b>Subgroup : [3A]</b>   | <b>Medicare Residents (All inclusive)</b>                      |                        |          |             |                        |
| 321000-0102-00-000-0   | Medicare Pt A Room & Board-Bristol                             | (2,489,577.00)         |          | 0.00        | (2,489,577.00)         |
| 328000-0102-00-000-0   | Medicare Pt A Prior Period-Bristol                             | 27,859.00              |          | 0.00        | 27,859.00              |
| <b>Subtotal [3A] Medicare Residents (All inclusive)</b>                      |  | <b>(2,461,718.00)</b>  |          | <b>0.00</b> | <b>(2,461,718.00)</b>  |
| <b>Subgroup : [3B]</b>   | <b>Medicare room and board contractual allowance</b>           |                        |          |             |                        |
| 321005-0102-00-000-0   | Medicare Pt A R and B Contra-Bristol                           | 2,013,143.00           |          | 0.00        | 2,013,143.00           |
| 323005-0102-00-000-0   | Medicare Pt A Contra Other-Bristol                             | 34,512.00              |          | 0.00        | 34,512.00              |
| <b>Subtotal [3B] Medicare room and board contractual allowance</b>           |  | <b>2,047,655.00</b>    |          | <b>0.00</b> | <b>2,047,655.00</b>    |
| <b>Subgroup : [4A]</b>   | <b>Private-pay residents and other</b>                         |                        |          |             |                        |
| 303100-0102-00-000-0   | Hospice Revenue-Bristol  | (1,273,361.00)         |          | 0.00        | (1,273,361.00)         |
| 341000-0102-00-000-0   | Private Room & Board-Bristol                                   | (1,071,907.00)         |          | 0.00        | (1,071,907.00)         |
| 351000-0102-00-000-0   | Comm Ins Room & Board-Bristol                                  | (158,369.00)           |          | 0.00        | (158,369.00)           |
| 371000-0102-00-000-0   | Mgd Medicare Room and Board----                                | (1,977,733.00)         |          | 0.00        | (1,977,733.00)         |
| <b>Subtotal [4A] Private-pay residents and other</b>                         |  | <b>(4,481,370.00)</b>  |          | <b>0.00</b> | <b>(4,481,370.00)</b>  |
| <b>Subgroup : [4B]</b>   | <b>Private-pay room and board contractual allowance</b>        |                        |          |             |                        |
| 303700-0102-00-000-0   | Hospice C/A-Bristol  | 569,012.00             |          | 0.00        | 569,012.00             |
| 341005-0102-00-000-0   | Private Room & Board Contra-Bristol                            | 18,348.00              |          | 0.00        | 18,348.00              |
| 351005-0102-00-000-0   | Comm Ins Room & Board Contra-Bristol                           | 18,303.00              |          | 0.00        | 18,303.00              |
| 353005-0102-00-000-0   | Comm Ins Contra Other-Bristol                                  | 1,410.00               |          | 0.00        | 1,410.00               |
| 371005-0102-00-000-0   | Mgd Medicare Room & Board Contra                               | 403,639.00             |          | 0.00        | 403,639.00             |
| 373005-0102-00-000-0   | Mgd Medicare Contra Other                                      | 28,300.00              |          | 0.00        | 28,300.00              |
| <b>Subtotal [4B] Private-pay room and board contractual allowance</b>        |  | <b>1,039,012.00</b>    |          | <b>0.00</b> | <b>1,039,012.00</b>    |
| <b>Subgroup : [5A]</b>   | <b>Prescription Drugs - Medicare</b>                           |                        |          |             |                        |
| 324100-0102-00-000-0   | Medicare Pt A Pharmacy-Bristol                                 | (177,062.00)           |          | 0.00        | (177,062.00)           |
| <b>Subtotal [5A] Prescription Drugs - Medicare</b>                           |  | <b>(177,062.00)</b>    |          | <b>0.00</b> | <b>(177,062.00)</b>    |
| <b>Subgroup : [5B]</b>   | <b>Prescription Drugs - Medicare Contractual Allowance</b>     |                        |          |             |                        |
| 324105-0102-00-000-0   | Medicare Pt A Pharmacy Contra-Bristol                          | 184,907.00             |          | 0.00        | 184,907.00             |
| <b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>     |  | <b>184,907.00</b>      |          | <b>0.00</b> | <b>184,907.00</b>      |
| <b>Subgroup : [5C]</b>   | <b>Prescription Drugs - Non-medicare</b>                       |                        |          |             |                        |
| 304100-0102-00-000-0   | Hospice Pharmacy   | (1,342.00)             |          | 0.00        | (1,342.00)             |
| 314100-0102-00-000-0   | Medicaid Pharmacy-Bristol                                      | (47,736.00)            |          | 0.00        | (47,736.00)            |
| 354100-0102-00-000-0   | Comm Ins Pharmacy-Bristol                                      | (15,946.00)            |          | 0.00        | (15,946.00)            |
| 374100-0102-00-000-0   | Mgd Medicare Pharmacy  | (149,172.00)           |          | 0.00        | (149,172.00)           |
| <b>Subtotal [5C] Prescription Drugs - Non-medicare</b>                       |  | <b>(214,196.00)</b>    |          | <b>0.00</b> | <b>(214,196.00)</b>    |
| <b>Subgroup : [5D]</b>   | <b>Prescription Drugs - Non-medicare Contractual Allowance</b> |                        |          |             |                        |
| 304105-0102-00-000-0   | Hospice Pharmacy Contra  | 1,342.00               |          | 0.00        | 1,342.00               |
| 314105-0102-00-000-0   | Medicaid Pharmacy Contra-Bristol                               | 47,660.00              |          | 0.00        | 47,660.00              |
| 354105-0102-00-000-0   | Comm Ins Pharmacy Contra-Bristol                               | 19,198.00              |          | 0.00        | 19,198.00              |
| 374105-0102-00-000-0   | Mgd Medicare Pharmacy Contra                                   | 166,168.00             |          | 0.00        | 166,168.00             |
| <b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b> |  | <b>234,368.00</b>      |          | <b>0.00</b> | <b>234,368.00</b>      |
| <b>Subgroup : [7A]</b>   | <b>Physical Therapy - Medicare</b>                             |                        |          |             |                        |
| 324300-0102-00-000-0   | Medicare Pt A PT-Bristol                                       | (244,672.00)           |          | 0.00        | (244,672.00)           |
| 334300-0102-00-000-0   | Medicare Pt B PT-Bristol                                       | (88,421.00)            |          | 0.00        | (88,421.00)            |
| <b>Subtotal [7A] Physical Therapy - Medicare</b>                             |  | <b>(333,093.00)</b>    |          | <b>0.00</b> | <b>(333,093.00)</b>    |
| <b>Subgroup : [7B]</b>   | <b>Physical Therapy - Medicare Contractual Allowance</b>       |                        |          |             |                        |
| 321006-0102-00-000-0   | Medicare A PT Contra-Bristol                                   | (460,015.00)           |          | 0.00        | (460,015.00)           |
| 324305-0102-00-000-0   | Medicare Pt A PT Contra-Bristol                                | 244,672.00             |          | 0.00        | 244,672.00             |
| 334305-0102-00-000-0   | Medicare Pt B PT Contra-Bristol                                | 16,192.00              |          | 0.00        | 16,192.00              |
| <b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>       |  | <b>(199,151.00)</b>    |          | <b>0.00</b> | <b>(199,151.00)</b>    |
| <b>Subgroup : [7C]</b>   | <b>Physical Therapy - Non-medicare</b>                         |                        |          |             |                        |
| 304300-0102-00-000-0   | Hospice PT-Bristol   | (188.00)               |          | 0.00        | (188.00)               |
| 314300-0102-00-000-0   | Medicaid PT-Bristol  | (15,713.00)            |          | 0.00        | (15,713.00)            |
| 344300-0102-00-000-0   | Private PT-Bristol   | (359.00)               |          | 0.00        | (359.00)               |
| 354300-0102-00-000-0   | Comm Ins PT-Bristol  | (18,009.00)            |          | 0.00        | (18,009.00)            |
| 374300-0102-00-000-0   | Mgd Medicare PT  | (187,538.00)           |          | 0.00        | (187,538.00)           |
| 378100-0102-00-000-0   | Medicare Mgd Care Pt B PT-Bristol                              | (75,660.00)            |          | 0.00        | (75,660.00)            |
| <b>Subtotal [7C] Physical Therapy - Non-medicare</b>                         |  | <b>(297,467.00)</b>    |          | <b>0.00</b> | <b>(297,467.00)</b>    |
| <b>Subgroup : [7D]</b>   | <b>Physical Therapy - Non-medicare Contractual Allowance</b>   |                        |          |             |                        |
| 304305-0102-00-000-0   | Hospice PT Contra-Bristol                                      | 94.00                  |          | 0.00        | 94.00                  |
| 314305-0102-00-000-0   | Medicaid PT Contra-Bristol                                     | 15,713.00              |          | 0.00        | 15,713.00              |
| 337305-0102-00-000-0   | Mgd Medicare Pt B PT Contra-Bristol                            | 3,270.00               |          | 0.00        | 3,270.00               |
| 354305-0102-00-000-0   | Comm Ins PT Contra-Bristol                                     | 18,009.00              |          | 0.00        | 18,009.00              |
| 371006-0102-00-000-0   | Mgd Medicare PT Contra-Bristol                                 | (795.00)               |          | 0.00        | (795.00)               |
| 374305-0102-00-000-0   | Mgd Medicare PT Contra   | 187,538.00             |          | 0.00        | 187,538.00             |
| 378105-0102-00-000-0   | Medicare Mgd Pt B PT Contra-Bristol                            | (5,424.00)             |          | 0.00        | (5,424.00)             |
| <b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>   |  | <b>218,405.00</b>      |          | <b>0.00</b> | <b>218,405.00</b>      |

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

| Account  | Description  | ADJ<br>9/30/2020      | JE Ref # | RJE         | FINAL<br>9/30/2020    |
|--|--|-----------------------|----------|-------------|-----------------------|
| <b>Subgroup : [8A]</b>   | <b>Speech Therapy - Medicare</b>                                 |                       |          |             |                       |
| 324400-0102-00-000-0   | Medicare Pt A ST-Bristol   | (88,535.00)           |          | 0.00        | (88,535.00)           |
| 334400-0102-00-000-0   | Medicare Pt B ST-Bristol   | (26,665.00)           |          | 0.00        | (26,665.00)           |
| <b>Subtotal [8A] Speech Therapy - Medicare</b>                                 |  | <b>(115,200.00)</b>   |          | <b>0.00</b> | <b>(115,200.00)</b>   |
| <b>Subgroup : [8B]</b>   | <b>Speech Therapy - Medicare Contractual Allowance</b>           |                       |          |             |                       |
| 321008-0102-00-000-0   | Medicare A ST Contra-Bristol                                     | (222,373.00)          |          | 0.00        | (222,373.00)          |
| 324405-0102-00-000-0   | Medicare Pt A ST Contra-Bristol                                  | 88,535.00             |          | 0.00        | 88,535.00             |
| 334405-0102-00-000-0   | Medicare Pt B ST Contra-Bristol                                  | 49.00                 |          | 0.00        | 49.00                 |
| <b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>           |  | <b>(133,789.00)</b>   |          | <b>0.00</b> | <b>(133,789.00)</b>   |
| <b>Subgroup : [8C]</b>   | <b>Speech Therapy - Non-medicare</b>                             |                       |          |             |                       |
| 304400-0102-00-000-0   | Hospice ST   | (662.00)              |          | 0.00        | (662.00)              |
| 314400-0102-00-000-0   | Medicaid ST-Bristol  | (5,506.00)            |          | 0.00        | (5,506.00)            |
| 354400-0102-00-000-0   | Comm Ins ST-Bristol  | (466.00)              |          | 0.00        | (466.00)              |
| 374400-0102-00-000-0   | Mgd Medicare ST  | (46,001.00)           |          | 0.00        | (46,001.00)           |
| 378120-0102-00-000-0   | Medicare Mgd Care Pt B ST-Bristol                                | (16,807.00)           |          | 0.00        | (16,807.00)           |
| <b>Subtotal [8C] Speech Therapy - Non-medicare</b>                             |  | <b>(69,442.00)</b>    |          | <b>0.00</b> | <b>(69,442.00)</b>    |
| <b>Subgroup : [8D]</b>   | <b>Speech Therapy - Non-medicare Contractual Allowance</b>       |                       |          |             |                       |
| 304405-0102-00-000-0   | Hospice ST Contra  | 377.00                |          | 0.00        | 377.00                |
| 314405-0102-00-000-0   | Medicaid ST Contra-Bristol                                       | 5,506.00              |          | 0.00        | 5,506.00              |
| 354405-0102-00-000-0   | Comm Ins ST Contra-Bristol                                       | 466.00                |          | 0.00        | 466.00                |
| 371008-0102-00-000-0   | Mgd Medicare ST Contra-Bristol                                   | (178.00)              |          | 0.00        | (178.00)              |
| 374405-0102-00-000-0   | Mgd Medicare ST Contra   | 46,001.00             |          | 0.00        | 46,001.00             |
| 378125-0102-00-000-0   | Medicare Mgd Pt B STContra-Bristol                               | 3,215.00              |          | 0.00        | 3,215.00              |
| <b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>       |  | <b>55,387.00</b>      |          | <b>0.00</b> | <b>55,387.00</b>      |
| <b>Subgroup : [9A]</b>   | <b>Occupational Therapy - Medicare</b>                           |                       |          |             |                       |
| 324800-0102-00-000-0   | Medicare Pt A OT-Bristol   | (246,314.00)          |          | 0.00        | (246,314.00)          |
| 334800-0102-00-000-0   | Medicare Pt B OT-Bristol   | (83,891.00)           |          | 0.00        | (83,891.00)           |
| <b>Subtotal [9A] Occupational Therapy - Medicare</b>                           |  | <b>(330,205.00)</b>   |          | <b>0.00</b> | <b>(330,205.00)</b>   |
| <b>Subgroup : [9B]</b>   | <b>Occupational Therapy - Medicare Contractual Allowance</b>     |                       |          |             |                       |
| 321007-0102-00-000-0   | Medicare A OT Contra-Bristol                                     | (429,919.00)          |          | 0.00        | (429,919.00)          |
| 324805-0102-00-000-0   | Medicare Pt A OT Contra-Bristol                                  | 246,314.00            |          | 0.00        | 246,314.00            |
| 334805-0102-00-000-0   | Medicare Pt B OT Contra-Bristol                                  | 14,510.00             |          | 0.00        | 14,510.00             |
| <b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>     |  | <b>(169,095.00)</b>   |          | <b>0.00</b> | <b>(169,095.00)</b>   |
| <b>Subgroup : [9C]</b>   | <b>Occupational Therapy - Non-medicare</b>                       |                       |          |             |                       |
| 314800-0102-00-000-0   | Medicaid OT-Bristol  | (16,918.00)           |          | 0.00        | (16,918.00)           |
| 337800-0102-00-000-0   | Mgd Medicare Pt B OT-Bristol                                     | (99.00)               |          | 0.00        | (99.00)               |
| 344800-0102-00-000-0   | Private OT-Bristol   | (467.00)              |          | 0.00        | (467.00)              |
| 354800-0102-00-000-0   | Comm Ins OT-Bristol  | (19,361.00)           |          | 0.00        | (19,361.00)           |
| 374800-0102-00-000-0   | Mgd Medicare OT  | (199,312.00)          |          | 0.00        | (199,312.00)          |
| 378130-0102-00-000-0   | Medicare Mgd Care Pt B OT-Bristol                                | (50,369.00)           |          | 0.00        | (50,369.00)           |
| <b>Subtotal [9C] Occupational Therapy - Non-medicare</b>                       |  | <b>(286,526.00)</b>   |          | <b>0.00</b> | <b>(286,526.00)</b>   |
| <b>Subgroup : [9D]</b>   | <b>Occupational Therapy - Non-medicare Contractual Allowance</b> |                       |          |             |                       |
| 314805-0102-00-000-0   | Medicaid OT Contra-Bristol                                       | 16,918.00             |          | 0.00        | 16,918.00             |
| 354805-0102-00-000-0   | Comm Ins OT Contra-Bristol                                       | 19,361.00             |          | 0.00        | 19,361.00             |
| 371007-0102-00-000-0   | Mgd Medicare OT Contra-Bristol                                   | (773.00)              |          | 0.00        | (773.00)              |
| 374805-0102-00-000-0   | Mgd Medicare OT Contra   | 199,312.00            |          | 0.00        | 199,312.00            |
| 378135-0102-00-000-0   | Medicare Mgd Pt B OT Contra-Bristol                              | 3,686.00              |          | 0.00        | 3,686.00              |
| <b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b> |  | <b>238,504.00</b>     |          | <b>0.00</b> | <b>238,504.00</b>     |
| <b>Subgroup : [10A]</b>  | <b>Other - Medicare</b>  |                       |          |             |                       |
| 321009-0102-00-000-0   | Medicare A NTA Contra-Bristol                                    | (609,089.00)          |          | 0.00        | (609,089.00)          |
| 321010-0102-00-000-0   | Medicare A Nsng Comp Contra-Bristol                              | (929,352.00)          |          | 0.00        | (929,352.00)          |
| 324500-0102-00-000-0   | Medicare Pt A IV Therapy-Bristol                                 | (7,845.00)            |          | 0.00        | (7,845.00)            |
| 324600-0102-00-000-0   | Medicare Pt A Lab-Bristol  | (18,185.00)           |          | 0.00        | (18,185.00)           |
| 325000-0102-00-000-0   | Medicare Pt A X-Ray-Bristol                                      | (16,327.00)           |          | 0.00        | (16,327.00)           |
| 329000-0102-00-000-0   | Medicare Pt A Settlement-Bristol                                 | (1,704.00)            |          | 0.00        | (1,704.00)            |
| 334000-0102-00-000-0   | Medicare Pt B Ambulance-Bristol                                  | 253.00                |          | 0.00        | 253.00                |
| 335700-0102-00-000-0   | Medicare Pt B Flu/Pneumonia-Bristol                              | (5,356.00)            |          | 0.00        | (5,356.00)            |
| 338000-0102-00-000-0   | Medicare Pt B Prior Period-Bristol                               | 1,813.00              |          | 0.00        | 1,813.00              |
| <b>Subtotal [10A] Other - Medicare</b>   |  | <b>(1,585,792.00)</b> |          | <b>0.00</b> | <b>(1,585,792.00)</b> |
| <b>Subgroup : [10B]</b>  | <b>Other - Non-medicare</b>                                      |                       |          |             |                       |
| 314500-0102-00-000-0   | Medicaid IV Therapy-Bristol                                      | 76.00                 |          | 0.00        | 76.00                 |
| 314600-0102-00-000-0   | Medicaid Lab-Bristol   | (1,132.00)            |          | 0.00        | (1,132.00)            |
| 315000-0102-00-000-0   | Medicaid X-Ray-Bristol   | (318.00)              |          | 0.00        | (318.00)              |
| 354500-0102-00-000-0   | Comm Ins IV Therapy-Bristol                                      | (3,252.00)            |          | 0.00        | (3,252.00)            |
| 354600-0102-00-000-0   | Comm Ins Lab-Bristol   | (169.00)              |          | 0.00        | (169.00)              |
| 355000-0102-00-000-0   | Comm Ins X-Ray-Bristol   | (1,241.00)            |          | 0.00        | (1,241.00)            |
| 371009-0102-00-000-0   | Mgd Medicare NTA Contra-Bristol                                  | (2,631.00)            |          | 0.00        | (2,631.00)            |
| 371010-0102-00-000-0   | Mgd Medicare Nsng Comp Contra-Bristol                            | (1,803.00)            |          | 0.00        | (1,803.00)            |
| 374500-0102-00-000-0   | Mgd Medicare IV Therapy  | (23,021.00)           |          | 0.00        | (23,021.00)           |
| 374600-0102-00-000-0   | Mgd Medicare Lab   | (13,576.00)           |          | 0.00        | (13,576.00)           |
| 374900-0102-00-000-0   | Mgd Medicare Specialty Beds                                      | (106.00)              |          | 0.00        | (106.00)              |
| 375000-0102-00-000-0   | Mgd Medicare X-Ray   | (8,592.00)            |          | 0.00        | (8,592.00)            |
| 375700-0102-00-000-0   | Mgd Medicare Flu/Pneumonia                                       | (4,784.00)            |          | 0.00        | (4,784.00)            |
| 378000-0102-00-000-0   | Mgd Medicare Prior Period  | 331.00                |          | 0.00        | 331.00                |
| <b>Subtotal [10B] Other - Non-medicare</b>                                     |  | <b>(60,218.00)</b>    |          | <b>0.00</b> | <b>(60,218.00)</b>    |
| <b>Subgroup : [15]</b>   | <b>Interest Income</b>   |                       |          |             |                       |
| 391100-0102-00-000-0   | Interest Income-Bristol  | (151.00)              |          | 0.00        | (151.00)              |
| <b>Subtotal [15] Interest Income</b>   |  | <b>(151.00)</b>       |          | <b>0.00</b> | <b>(151.00)</b>       |
| <b>Subgroup : [18]</b>   | <b>Other Revenue</b>   |                       |          |             |                       |
| 107000-0102-00-000-0   | Resident Refunds-Bristol   | (257.00)              |          | 0.00        | (257.00)              |

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

| Account   | Description                               | ADJ                       | JE Ref #     | RJE         | FINAL                     |
|---|---|---------------------------|--------------|-------------|---------------------------|
| 391500-0102-00-000-0                                    | Misc. Other Income-Bristol                | 9/30/2020<br>(500,956.00) |              | 0.00        | 9/30/2020<br>(500,956.00) |
| 391900-0102-00-000-0                                    | Long- Term CT PET Tax Income-Bristol- - - | (14,566.00)               |              | 0.00        | (14,566.00)               |
| <b>Subtotal [18] Other Revenue</b>                      |   | <b>(515,779.00)</b>       |              | <b>0.00</b> | <b>(515,779.00)</b>       |
| <b>Total [30] Statement of Revenue</b>                  |   | <b>(15,025,423.00)</b>    |              | <b>0.00</b> | <b>(15,025,423.00)</b>    |
| <b>Group : [31-32]</b>                                  |   |                           |              |             |                           |
| <b>Subgroup : [A1]</b>                                  | <b>Assets</b>                             |                           |              |             |                           |
| 101300-0102-00-000-0                                    | Cash                                      | 600,909.00                |              | 0.00        | 600,909.00                |
| 102000-0102-00-000-0                                    | Cash-operating 3-Bristol                  | 10,585.00                 |              | 0.00        | 10,585.00                 |
| 104020-0102-00-000-0                                    | Cash - Payroll-Bristol                    | 1,833,418.00              |              | 0.00        | 1,833,418.00              |
| 106000-0102-00-000-0                                    | Cash Savings 2-Bristol                    | 1,500.00                  |              | 0.00        | 1,500.00                  |
| 106100-0102-00-000-0                                    | Petty Cash-Bristol                        | 550.00                    |              | 0.00        | 550.00                    |
| 108000-0102-00-000-0                                    | Petty Cash Res Funds-Bristol              | 51,069.00                 |              | 0.00        | 51,069.00                 |
| <b>Subtotal [A1] Cash</b>                               |   | <b>2,498,031.00</b>       |              | <b>0.00</b> | <b>2,498,031.00</b>       |
| <b>Subgroup : [A2]</b>                                  | <b>Resident Accounts Receivable</b>       |                           |              |             |                           |
| 110000-0102-00-000-0                                    | Accounts Receivable-Bristol               | 180,317.00                |              | 0.00        | 180,317.00                |
| 111000-0102-00-000-0                                    | A/R Private-Bristol                       | 38,207.00                 |              | 0.00        | 38,207.00                 |
| 111200-0102-00-000-0                                    | A/R Comm Ins-Bristol                      | 95,818.00                 |              | 0.00        | 95,818.00                 |
| 111300-0102-00-000-0                                    | AR Hospice-Bristol                        | 130,201.00                |              | 0.00        | 130,201.00                |
| 111400-0102-00-000-0                                    | A/R Mgd Medicare                          | 155,862.00                |              | 0.00        | 155,862.00                |
| 112000-0102-00-000-0                                    | A/R Medicare Pt A-Bristol                 | 295,278.00                |              | 0.00        | 295,278.00                |
| 112500-0102-00-000-0                                    | A/R Medicare Pt B-Bristol                 | 17,961.00                 |              | 0.00        | 17,961.00                 |
| 113000-0102-00-000-0                                    | A/R Medicaid-Bristol                      | 831,324.00                |              | 0.00        | 831,324.00                |
| 114000-0102-00-000-0                                    | A/R Patient Ptcipation-Bristol            | (50,512.00)               |              | 0.00        | (50,512.00)               |
| 116100-0102-00-000-0                                    | Medicare Co-Ins Bad Debt-Bristol          | 1,705.00                  |              | 0.00        | 1,705.00                  |
| 116200-0102-00-000-0                                    | Allowance for Doubtful Accounts-Bristol   | (313,187.00)              |              | 0.00        | (313,187.00)              |
| <b>Subtotal [A2] Resident Accounts Receivable</b>       |   | <b>1,382,974.00</b>       |              | <b>0.00</b> | <b>1,382,974.00</b>       |
| <b>Subgroup : [A4]</b>                                  | <b>Inventories</b>                        |                           |              |             |                           |
| 130000-0102-00-000-0                                    | Inventory-Bristol                         | 52,044.00                 |              | 0.00        | 52,044.00                 |
| <b>Subtotal [A4] Inventories</b>                        |   | <b>52,044.00</b>          |              | <b>0.00</b> | <b>52,044.00</b>          |
| <b>Subgroup : [A5]</b>                                  | <b>Prepaid Expenses</b>                   |                           |              |             |                           |
| 121400-0102-00-000-0                                    | Prepaid Workers Comp-Bristol              | 61,920.00                 |              | 0.00        | 61,920.00                 |
| 122200-0102-00-000-0                                    | Prepaid Gen. Ins-Bristol                  | 9,122.00                  |              | 0.00        | 9,122.00                  |
| 129000-0102-00-000-0                                    | Prepaid Expense Other-Bristol             | 15,617.00                 |              | 0.00        | 15,617.00                 |
| 129100-0102-00-000-0                                    | Prepaid Real Estate Taxes-Bristol         | 57,077.00                 |              | 0.00        | 57,077.00                 |
| 129110-0102-00-000-0                                    | Prepaid Personal Property Taxes-Bristol   | 3,551.00                  |              | 0.00        | 3,551.00                  |
| 129300-0102-00-000-0                                    | Prepaid Mgmt Assets-Bristol               | 20,493.00                 |              | 0.00        | 20,493.00                 |
| <b>Subtotal [A5] Prepaid Expenses</b>                   |   | <b>167,780.00</b>         |              | <b>0.00</b> | <b>167,780.00</b>         |
| <b>Subgroup : [A8]</b>                                  | <b>Other Current Assets</b>               |                           |              |             |                           |
| 141900-0102-00-000-0                                    | CT PET Tax Receivable-Bristol- - -        | 1,683.00                  |              | 0.00        | 1,683.00                  |
| <b>Subtotal [A8] Other Current Assets</b>               |   | <b>1,683.00</b>           |              | <b>0.00</b> | <b>1,683.00</b>           |
| <b>Subgroup : [B1]</b>                                  | <b>Land</b>                               |                           |              |             |                           |
| 151000-0102-00-000-0                                    | Land-Bristol                              | 225,000.00                |              | 0.00        | 225,000.00                |
| <b>Subtotal [B1] Land</b>                               |   | <b>225,000.00</b>         |              | <b>0.00</b> | <b>225,000.00</b>         |
| <b>Subgroup : [B4]</b>                                  | <b>Leasehold Improvements</b>             |                           |              |             |                           |
| 154000-0102-00-000-0                                    | Leasehold Improvement-Bristol             | 188,876.00                |              | 0.00        | 188,876.00                |
| 164000-0102-00-000-0                                    | Accum Amort - LHI-Bristol                 | (98,522.00)               |              | 0.00        | (98,522.00)               |
| <b>Subtotal [B4] Leasehold Improvements</b>             |   | <b>90,354.00</b>          |              | <b>0.00</b> | <b>90,354.00</b>          |
| <b>Subgroup : [B6]</b>                                  | <b>Movable Equipment</b>                  |                           |              |             |                           |
| 156000-0102-00-000-0                                    | Moveable Equip-Bristol                    | 1,290,594.00              |              | 0.00        | 1,290,594.00              |
| 166000-0102-00-000-0                                    | Accum Dep - Moveable Equip-Bristol        | (924,623.00)              |              | 0.00        | (924,623.00)              |
| <b>Subtotal [B6] Movable Equipment</b>                  |   | <b>365,971.00</b>         |              | <b>0.00</b> | <b>365,971.00</b>         |
| <b>Subgroup : [D1]</b>                                  | <b>Deferred Deposits</b>                  |                           |              |             |                           |
| 129900-0102-00-000-0                                    | CT PET Deferred Tax-Bristol               | (48,420.00)               |              | 0.00        | (48,420.00)               |
| <b>Subtotal [D1] Deferred Deposits</b>                  |   | <b>(48,420.00)</b>        |              | <b>0.00</b> | <b>(48,420.00)</b>        |
| <b>Subgroup : [D3]</b>                                  | <b>Organization Expense</b>               |                           |              |             |                           |
| 158000-0102-00-000-0                                    | Organizational Costs-Bristol              | 89,389.00                 |              | 0.00        | 89,389.00                 |
| 168000-0102-00-000-0                                    | Accum Amort - Organaz Costs-Bristol       | (35,756.00)               |              | 0.00        | (35,756.00)               |
| <b>Subtotal [D3] Organization Expense</b>               |   | <b>53,633.00</b>          |              | <b>0.00</b> | <b>53,633.00</b>          |
| <b>Subgroup : [D4]</b>                                  | <b>Goodwill</b>                           |                           |              |             |                           |
| 161500-0102-00-000-0                                    | Accum Amort - Goodwill-Bristol            | (760,000.00)              |              | 0.00        | (760,000.00)              |
| 170100-0102-00-000-0                                    | Goodwill-Bristol                          | 1,900,000.00              |              | 0.00        | 1,900,000.00              |
| <b>Subtotal [D4] Goodwill</b>                           |   | <b>1,140,000.00</b>       |              | <b>0.00</b> | <b>1,140,000.00</b>       |
| <b>Subgroup : [D6]</b>                                  | <b>Loans to Owners or Related Parties</b> |                           |              |             |                           |
| 141400-0102-00-000-0                                    | Due from Realty-Bristol                   | 305,516.00                |              | 0.00        | 305,516.00                |
| 141600-0102-00-000-0                                    | Due from Related-Bristol                  | 542,754.00                |              | 0.00        | 542,754.00                |
| <b>Subtotal [D6] Loans to Owners or Related Parties</b> |   | <b>848,270.00</b>         |              | <b>0.00</b> | <b>848,270.00</b>         |
| <b>Total [31-32] Assets</b>                             |   | <b>6,777,320.00</b>       |              | <b>0.00</b> | <b>6,777,320.00</b>       |
| <b>Group : [33-34]</b>                                  |   |                           |              |             |                           |
| <b>Subgroup : [A1]</b>                                  | <b>Liabilities</b>                        |                           |              |             |                           |
| 210000-0102-00-000-0                                    | Trade Accounts Payable                    | Accounts Payable-Bristol  | (578,381.00) | 0.00        | (578,381.00)              |
| <b>Subtotal [A1] Trade Accounts Payable</b>             |   | <b>(578,381.00)</b>       |              | <b>0.00</b> | <b>(578,381.00)</b>       |
| <b>Subgroup : [A3]</b>                                  | <b>Loans Payable for Equipment</b>        |                           |              |             |                           |
| 211400-0102-00-000-0                                    | Equipment Obligation ST-Bristol           | (18,239.00)               |              | 0.00        | (18,239.00)               |
| <b>Subtotal [A3] Loans Payable for Equipment</b>        |   | <b>(18,239.00)</b>        |              | <b>0.00</b> | <b>(18,239.00)</b>        |
| <b>Subgroup : [A4]</b>                                  | <b>Accrued Payroll</b>                    |                           |              |             |                           |
| 250100-0102-00-000-0                                    | Accrued Payroll-Bristol                   | (156,753.00)              |              | 0.00        | (156,753.00)              |
| <b>Subtotal [A4] Accrued Payroll</b>                    |   | <b>(156,753.00)</b>       |              | <b>0.00</b> | <b>(156,753.00)</b>       |

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

| Account   | Description                   | ADJ<br>9/30/2020      | JE Ref # | RJE         | FINAL<br>9/30/2020    |
|---|-------------------------------|-----------------------|----------|-------------|-----------------------|
| <b>Subgroup : [A12]</b>                                   |                               |                       |          |             |                       |
| 220000-0102-00-000-0                                      | Other Current Liabilities     |                       |          |             |                       |
| 220200-0102-00-000-0                                      | Loans and Exchange-Bristol    | (210.00)              |          | 0.00        | (210.00)              |
| 221700-0102-00-000-0                                      | Unclaimed ADP checks-Bristol  | (14,938.00)           |          | 0.00        | (14,938.00)           |
| 221760-0102-00-000-0                                      | Due to Medicaid-Bristol       | (295,882.00)          |          | 0.00        | (295,882.00)          |
| 226200-0102-00-000-0                                      | Deferred Revenue Rcf-Bristol  | (707,588.00)          |          | 0.00        | (707,588.00)          |
| 250000-0102-00-000-0                                      | Patients Fund-Bristol         | (51,069.00)           |          | 0.00        | (51,069.00)           |
| 250020-0102-00-000-0                                      | Accrued Expenses-Bristol      | (216,081.00)          |          | 0.00        | (216,081.00)          |
| 250030-0102-00-000-0                                      | Accrued Pension-Bristol       | (11,082.00)           |          | 0.00        | (11,082.00)           |
| 252000-0102-00-000-0                                      | Accrued Worker's Comp-Bristol | (83,626.00)           |          | 0.00        | (83,626.00)           |
|   | Accrued Vacation-Bristol      | (299,913.00)          |          | 0.00        | (299,913.00)          |
| <b>Subtotal [A12] Other Current Liabilities</b>           |                               | <b>(1,680,389.00)</b> |          | <b>0.00</b> | <b>(1,680,389.00)</b> |
| <b>Subgroup : [B1]</b>                                    |                               |                       |          |             |                       |
| 211411-0102-00-000-0                                      | Loans Payable - Equipment     |                       |          |             |                       |
| <b>Subtotal [B1] Loans Payable - Equipment</b>            |                               | <b>(70,974.00)</b>    |          | <b>0.00</b> | <b>(70,974.00)</b>    |
| <b>Subgroup : [B3]</b>                                    |                               |                       |          |             |                       |
| <b>Subtotal [B3] Loans from Owners or Related Parties</b> |                               |                       |          |             |                       |
| <b>Total [33-34] Liabilities</b>                          |                               | <b>(2,777,005.00)</b> |          | <b>0.00</b> | <b>(2,777,005.00)</b> |
|   |                               |                       |          |             |                       |
| <b>Group : [35]</b>                                       |                               |                       |          |             |                       |
| <b>Subgroup : [B5]</b>                                    |                               |                       |          |             |                       |
| 280000-0102-00-000-0                                      | Equity                        |                       |          |             |                       |
| 295000-0102-00-000-0                                      | <b>Cumulated Earnings</b>     |                       |          |             |                       |
|   | Capital-Bristol               | (879,594.00)          |          | 0.00        | (879,594.00)          |
|   | Retained Earnings-Bristol     | (342,335.00)          |          | 0.00        | (342,335.00)          |
| <b>Subtotal [B5] Cumulated Earnings</b>                   |                               | <b>(1,221,929.00)</b> |          | <b>0.00</b> | <b>(1,221,929.00)</b> |
| <b>Total [35] Equity</b>                                  |                               | <b>(1,221,929.00)</b> |          | <b>0.00</b> | <b>(1,221,929.00)</b> |
| <b>Sum of Account Groups</b>                              |                               |                       |          |             |                       |
|   |                               | 0.00                  |          | 0.00        | 0.00                  |
|   | <b>Net (Income) Loss</b>      |                       |          | <b>0.00</b> | <b>0.00</b>           |

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

| Account   | Description           | W/P Ref             | Debit             | Credit            |
|---|-----------------------|---------------------|-------------------|-------------------|
| <b>Reclassifying Journal Entries JE # 1</b>   |                       | <b>N.01a</b>        |                   |                   |
| To reclass MDS Coordinator and Staff Development Coordinator to correct line of cost report |                       |                     |                   |                   |
| Marcum 101  | MDS Coordinator       |                     | 106,558.00        |                   |
| Marcum 102  | Staff Dev Coordinator |                     | 97,124.00         |                   |
| 400000-0102-15-092-Salary-Bristol-Nursing-RN-   |                       |                     |                   | <b>203,682.00</b> |
| <b>Total</b>  |                       |                     | <b>203,682.00</b> | <b>203,682.00</b> |
| <b>Reclassifying Journal Entries JE # 2</b>   |                       | <b>D.01 - Tab V</b> |                   |                   |
| To reclass leased equipment to correct line of the cost report                              |                       |                     |                   |                   |
| Marcum 103  | Leased Equipment      |                     | 12,177.00         |                   |
| 435210-0102-03-000-(IT Rental-Bristol-Administration  |                       |                     |                   | 3,178.00          |
| 452000-0102-04-000-(Equip Rental-Bristol-Fiscal Operations                                  |                       |                     |                   | 8,999.00          |
| <b>Total</b>  |                       |                     | <b>12,177.00</b>  | <b>12,177.00</b>  |
| <b>Reclassifying Journal Entries JE # 4</b>   |                       | <b>J.01a</b>        |                   |                   |
| To reclass management fees into correct line of the cost report                             |                       |                     |                   |                   |
| 434000-0102-03-000- Shared Services-Bristol-Administration                                  |                       |                     | 14,421.00         |                   |
| 431000-0102-04-000- Consulting Fees-Bristol-Fiscal Operations                               |                       |                     |                   | <b>14,421.00</b>  |
| <b>Total</b>  |                       |                     | <b>14,421.00</b>  | <b>14,421.00</b>  |
| <b>Reclassifying Journal Entries JE # 5</b>   |                       | <b>D.01 - Tab Q</b> |                   |                   |
| To reclass Chamber Dues into correct line of cost report                                    |                       |                     |                   |                   |
| Marcum 104  | Chamber Dues          |                     | 500.00            |                   |
| 491000-0102-03-000-(Dues-Bristol-Administration   |                       |                     |                   | <b>500.00</b>     |
| <b>Total</b>  |                       |                     | <b>500.00</b>     | <b>500.00</b>     |



Workpaper Index:  
Prepared By:  
Reviewed By:  
Workpaper Date: 2/4/2021  
Run Date: 2/4/2021  
Name of Workpaper: VHCL CKLST

Provider Name: The Pines at Bristol  
Provider Number: 000009043  
Period Ended: 9/30/20

#### 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:**