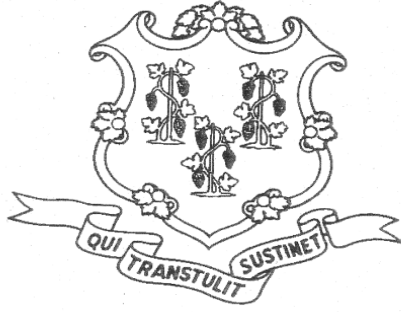


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Bristol Crossings, LLC	
Address (No. & Street, City, State, Zip Code) 61 Bellevue Ave, Bristol, CT 06010	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2329	(Specify)	(Specify)	Medicare Provider 07-5221
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Medicaid Provider Numbers:	CCNH / RHNS 9043	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Bristol Crossings, LLC dba The Pines At Bristol for Health	License No. 2329	Report for Year Ended 9/30/2023	Page 1	of 37
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and Rehabilitation

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 10/01/2022 and ending 09/30/2023, 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.

Signed (Administrator) <i>Brian Nyberg</i>		Date 2/12/24	Signed (Owner) <i>Marvin J. Ostreicher</i>		Date 2/12/24
Printed Name (Administrator) Brian Nyberg			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) <i>Marie T. Mueller</i>	Comm. Expires 5/10/26	
Address of Notary Public 2845 Davis St Oceanside NY 11572					

(Notary Seal)
 MARIE T. MUELLER
 NOTARY PUBLIC, STATE OF NEW YORK
 Registration No. 01MU6221801
 Qualified in Nassau County
 Commission Expires 05/10/2026

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Bristol Crossings, LLC	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 61 Bellevue Ave, Bristol, CT 06010				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/12/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-589-1682		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Bristol Crossings, LLC		Address (No. & Street, City, State, Zip) 61 Bellevue Ave, Bristol, CT 06010		
License Numbers:	CCNH / RHNS 2329	(Specify)	(Specify)	Medicare Provider No. 07-5221
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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 or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Brian Nyberg		Nursing Home Administrator's License No.:	1943	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**State
Facility**

**CT
Bristol**

Owner

% Ownership

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 Skoczylas	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 Skoczylas	4.00%
	<hr/>
	100%
	<hr/> <hr/>

General Information and Questionnaire Corporate Owners

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services/ Consulting	Various	841,568	812,481
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20 / Line 5h	23,812	23,812
Associates-Aetna 850 Silas Deane Hwy Wethersfield,	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg. 15 / Line 1a5	946,451	946,451
National HealthCare Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>		Interest on Computer Loan/ Misc.	Pg 27 / 12d	2,354	2,354
National HealthCare Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg 16 / Line m12	724,745	724,745
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consult	Various	435,469	404,485
National HealthCare Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Expense	Pg 16 / Line m12	4,544	4,544
PROFESSIONAL SERVICES	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Nursing Agency	Pg. 13 / Var	237,529	237,529
Various - See Attached	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	5,448,142	5,448,142

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Bristol Crossings, LLC		License No. 2329		Report for Year Ended 9/30/2023		Page 4a	of 37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
EP Bristol Realty	61 Bellevue Ave, Bristol, Ct 06010	<input type="radio"/>	<input checked="" type="radio"/>	0%	Lease of Facility	Pg 22 / Line 9	1,260,000	***1,260,000
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Pg 16 / Line m13	691	691
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent / Other	Pg 16 / Line m12	16,410	16,410
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent / Other	Pg 16 / Line m12	1,233	1,233
Riverside Health Care Center, Inc.	745 Main Street, East Hartford CT, 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared EE	Various	201,584	201,584
Various Intercompany Due To/From	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to/from Related / Realty	Page 32 / Line D6	1,577,218	1,577,218
Various Intercompany Due To/From	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to/from Related / Realty	Page 34 / Line B3	2,391,006	2,391,006

* 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.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		54,266		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Bristol Crossings, LLC			License No. 2329		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	132	132			132	132						
B. On last day of THIS report period	132	132							132	132		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	122	122			122	122						
B. As of midnight of THIS report period	123	123							123	123		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,189	3,189			2,837	2,837			352	352		
B. Medicaid (Conn.)	34,811	34,811			25,786	25,786			9,025	9,025		
C. Medicaid (other states)												
D. Private Pay	3,622	3,622			2,634	2,634			988	988		
E. State SSI for RCH												
F. Other (Specify) Managed Care	3,955	3,955			2,978	2,978			977	977		
G. Total Care Days During Period (3A thru F)	45,577	45,577			34,235	34,235			11,342	11,342		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	7	7			6	6			1	1		
B. Other Bed Reserve Days	43	43			43	43						
5. Total Resident Days (3G + 4A + 4B)	45,627	45,627			34,284	34,284			11,343	11,343		

Schedule of Resident Statistics (Cont'd)

Name of Facility Bristol Crossings, LLC			License No. 2329			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
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.													
Change in Resident Days									CCNH / RHNS	(Specify)	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	4	98		21									
Per Diem Rate													
a. One bed rm.	Various	320.54		589.00									
b. Two bed rms.	Various	320.54		561.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					5,346	5,346							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					382	382							
2. Restorative Treatments													
C. Other					10,166	10,166							
D. Total Physical Therapy Treatments					15,894	15,894							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					1,081	1,081							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					24	24							
2. Restorative Treatments													
C. Other					888	888							
D. Total Speech Therapy Treatments					1,993	1,993							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					4,607	4,607							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					341	341							
2. Restorative Treatments													
C. Other					10,107	10,107							
D. Total Occupational Therapy Treatments					15,055	15,055							

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Bristol Crossings, LLC	2329	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	31,286		61						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	264,642		2,496						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	298,091		11,318						
5. Dietary Service									
a. Head Dietitian	32,335		835						
b. Food Service Supervisor	76,136		2,078						
c. Dietary Workers	435,959		22,921						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	378,903		19,840						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	41,599		1,701						
b. Other Maintenance Workers	57,658		2,128						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	38,251		1,994						
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	249,296		3,685						
b. RN									
1. Direct Care	673,628		13,045						
2. Administrative**	464,166		11,247						
c. LPN									
1. Direct Care	1,644,473		45,141						
2. Administrative**	134,386		2,027						
d. Aides and Attendants	2,448,149		108,474						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	166,782		6,573						
i. Physicians									
1. Medical Director									
2. Utilization Review									
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	171,496		5,041						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	182,730	(36,777)	4,857						
A-13. Total Salary Expenditures	7,789,966	(36,777)	265,462						

* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Admissions (Portion relating to Marketing disallowed)	\$ 182,441	\$ (36,488)	4,849						
Respiratory Therapy	289	(289)	8						
Total	\$ 182,730	\$ (36,777)	4,857	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Phlebotomist	\$ 17,195	\$ (17,195)	85						
MDS Coordinator	1,489		23						
Total	\$ 18,684	\$ (17,195)	108	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Bristol Crossings, LLC				2329	9/30/2023			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section I - Operators/Owners										
Marvin J Ostreicher	31,286			Non Discriminatory	Supervises Operations, Deals with DNS	61	A1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

	TOTAL	BEDS	Allocated Benefits	Total w/ Bnft
Augusta	44.50	72	8.64	53.14
Belair	45.25	102	12.24	57.49
Bethel	40.75	161	19.31	60.06
Bloomfield	43.50	120	14.39	57.89
Brattleboro	45.50	80	9.60	55.10
Brentwood	40.50	78	9.36	49.86
Brewer	43.50	111	13.31	56.81
Bristol	45.00	132	15.83	60.83
Cambridge	41.75	160	19.19	60.94
Catskill	40.50	136	16.31	56.81
Colony	9.75	92	11.04	20.79
Country	10.50	111	13.31	23.81
Dover	47.75	112	13.43	61.18
Eastside	45.75	69	8.28	54.03
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	92.33
Huntington	44.50	320	38.38	82.88
Kennebunk	48.50	78	9.36	57.86
Ludlowe	47.50	144	17.27	64.77
Maple View	47.75	120	14.39	62.14
Marlborough	48.50	120	14.39	62.89
Maywood	0.00	120	14.39	14.39
Milford	46.25	120	14.39	60.64
Newton Wellseley	13.75	110	13.19	26.94
Norway	48.25	70	8.40	56.65
Poughkeepsie	51.50	200	23.99	75.49
Regency	45.50	130	15.59	61.09
Reservoir	49.75	144	17.27	67.02
Riverside	47.25	345	41.38	88.63
Rutland	51.25	125	14.99	66.24
Sachem	10.75	111	13.31	24.06
Sands Point	27.50	180	21.59	49.09
Utica	48.50	117	14.03	62.53
Village Crest	46.50	95	11.40	57.90
Water's Edge	47.25	150	17.99	65.24
Westgate	37.75	104	12.48	50.23
Winship	47.00	72	8.64	55.64
Vacation	408.00			
Sick	120.00			
Personal	32.00			
Holiday	40.00			
Total	2118.25	5,002	600	2,118.25

**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	9/30/2023			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)	(Specify)							
Section III - Administrators***										
Yasmin Binns (10/1/2022-12/23/2022)	34,135			Non Discriminatory	Administrator	456	A2			
Brian Nyberg (7/31/2023-9/30/2023)	28,923			Non Discriminatory	Administrator	320	A2			
Karen Chadderton (11/1/22-8/31/23)	201,584			Non Discriminatory	Administrator	1,720	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of					
Bristol Crossings, LLC	2329	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	8,508		480						
3. Pharmacist	17,478		261						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	384,235		5,952						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	96,000		466						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	61,278	(61,278)	106						
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	106,589		1,377						
b. Other									
10. Occupational Therapist									
a. Resident Care	351,301	(351,301)	7,948						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	101,174		1,325						
2. Administrative***									
b. LPN									
1. Direct Care	211,159		3,547						
2. Administrative***									
c. Aides	292,406		8,844						
d. Other									
12. Other (Specify) See Attached Schedule	18,684	(17,195)	108						
B-13 Total Fees Paid in Lieu of Salaries	1,648,812	(429,774)	30,414						

* 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 in the Adjustment column.

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

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

Name of Facility Bristol Crossings, LLC		License No. 2329		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Phlebotomist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST / Rehab Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
IPC THE HOSPITALIST COMPANY PO BOX 844929 LOS ANGELES CA 90084	Medical Director / Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Masstex Imaging, 3 Electronics Ave #201, Danvers, MA 01923	Speech Therapsit	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	Contract RNs / LPNs / CNAs / MDS Coordinator	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
The Nurse Network, 653 Main St, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
INTELYCARE INC PO BOX 200413 PITTSBURGH PA 15262	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WORLDWIDE STAFFING 2222 SEDWICK RD DURHAM NC 227713	Contract RNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
FIVE STAR CARE 410 MEVILLE AVE LAKEWOOD NY 08701	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Starling Physicians PC 2110 SILAS DEANE HIGHWAY ROCKY HILL CT 06067	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Bristol Crossings, LLC	2329	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 309,712	309,712						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 94,751	95,410	(659)					
4. Social Security (F.I.C.A.)	\$ 562,527	566,442	(3,915)					
5. Health Insurance	\$ 939,909	946,451	(6,542)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 381,506	381,506						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 4,419	4,419						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	175,364	(175,364)					
d. Accounting and Auditing	\$ 28,685	28,685						
e. Legal (Services should be fully described on Page 15b)	\$ 3,455	37,652	(34,197)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 26,234	26,234						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 14,407	14,407						
2. Cellular Phones	\$ 1,627	1,627						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$	15,043	(15,043)					
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 815,703	815,703						
Subtotal	\$ 3,182,935	3,418,655	(235,720)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Background Checks	\$ 4,419					
Total	\$ 4,419	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 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	\$	28,685
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 28,685

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 ROGIN NASSAU, LLC 3 GOLDMAN GRUDER & WOOD 4 Various Conservators 5	Telephone Number 860-240-6000 860-256-6300 203-899-8900 Various
---	---

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

- 1 280 Trumbell St, 12th fl Hartford, CT 06103
 2 185 ASYLYM STREET -22ND FLOOR HARTFORD CT 06103-3460
 3 200 Connecticut Ave Norwalk, CT 06854
 4 Various
 5

Services Provided by This Firm (*describe fully*)

1	General Labor Matters	\$	3,455
2	Revaluation (Disallowed)	\$	15,544
3	Collections (Disallowed)	\$	18,329
4	Conservatorship Fees (Disallowed)	\$	324
5		\$	
			Charge for Services Provided
			\$ 37,652

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

- Yes No Page 15, Line 1e

**The Pines at Bristol
September 30, 2023
Benefits Disallowance**

Pg. 15a

Respiratory Therapist Benefits Disallowance

Respiratory Therapy Salaries	289	Page 10
Total Salaries	<u>7,789,966</u>	TB Linked
Percent to Total Salaries	0.00%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 1,608,303 [TB Linked](#)

Total Benefits Disallowed on Pg 15 60 [Page 15 attachment](#)

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

Name of Facility	License No.	Report for Year Ended					Page	of
Bristol Crossings, LLC	2329	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		3,182,935	3,418,655	(235,720)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 4,500	4,500						
3. Gifts to Staff and Residents	\$	26,872	(26,872)					
4. Employee Travel	\$ 5,179	5,179						
5. Education Expenses Related to Seminars and Conventions	\$ 4,614	4,614						
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	1,228	(1,228)					
7. Other (<i>Specify</i>) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,200	1,200						
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 43,095	43,095						
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 4,451	4,451						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,683	9,683						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 2,628	2,628						
10. Contributions*** See Attached Schedule	\$	200	(200)					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 186,188	186,188						
12. Administrative Management Services**	\$ 352,231	746,933	(394,702)					
13. Other (<i>Specify</i>) See Attached Schedule	\$ 329	281,767	(281,438)					
C-14 Total Administrative & General Expenditures	\$ 3,797,033	4,737,193	(940,160)					

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Marketing Supplies	\$ 16,960					
Promotional Advertising	26,135					
Total Other Advertising	\$ 43,095	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CAHCF Dues	\$ 9,333					
AAPACN Dues	350					
Total Dues	\$ 9,683	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	\$ 200	\$ (200)				
Total Contributions	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Resident Refunds-Bristol	\$ 1,847	\$ (1,847)				
Amort Exp Good Will-Bristol	198,939	(198,939)				
Licenses and Permits-Bristol-Administration	2,841					
Penalties-Bristol-Administration	29,699	(29,699)				
Bank Charges-Bristol-Administration	18,281					
Misc. Expense-Bristol-Administration	10,703	(10,703)				
Prior Period Expense-Bristol-Administration	19,457	(19,457)				
Miscellaneous / Rebates / Refunds Revenue Adjustment		(20,793)				
Total Other Administrative and General	\$ 281,767	\$ (281,438)	\$ -	\$ -	\$ -	\$ -

**The Pines at Bristol
 Calculation of Allowable Management Fee
 September 30, 2023**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	746,933	Page 16, Line m12
Accounting Charges	28,685	Page 15, Line 1d
Total Management Fees Per Agreement	<u>775,618</u>	
Patient Days	45,627	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>43,362</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 17.00	
PPD Allowance Per Client 2022	7.92	
2023 CPI Increase %	<u>1.0541</u>	J.01b
PPD Allowance 9/30/2023	<u>8.35</u>	
Amount over (Under)	\$ 8.6506	
Total Days	45,627	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 394,702</u></u>	

Schedule C-1 - Management Services*

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	746,933	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
Bristol Crossings, LLC	2329	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 442,160	442,250	(90)				
2. Non-Food Supplies	\$						
3. Other (Specify) _____	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 4,103	4,103					
c. Other (Specify) _____ Other Dietary Supplies	\$ 43,649	43,649					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 489,912	490,002	(90)				
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)	(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 Bristol Crossings, LLC		License No. 2329	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	45,527	45,527				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	184,185	184,185				
c. Other (Specify) Other Laundry Supplies		\$	3,641	3,641				
3D. Total Laundry Expenditures (3a + b + c)		\$	233,353	233,353				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Bristol Crossings, LLC		2329	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care	Sq. Ft. Serviced by Personnel						
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$						
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel						
		Amt. \$						
	C. Other (<i>Specify</i>)	\$	35,544	35,544				
	Other Housekeeping & COVID Housekeeping Supplies							
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	35,544	35,544				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$	403,519	(403,519)				
	2. Purchased from	\$						
	b. Medicine Cabinet Drugs	\$	11,994	11,994				
	c. Medical and Therapeutic Supplies	\$	111,380	131,416	(20,036)			
	d. Ambulance/Limousine***	\$		8,512	(8,512)			
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$		33,432	(33,432)			
	f. X-rays and Related Radiological Procedures***	\$		24,233	(24,233)			
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
	h. Laboratory***	\$		36,383	(36,383)			
	i. Recreation	\$	15,994	15,994				
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$	7,200	14,088	(6,888)			
	m. Other (Specify)**** See Attached Schedule	\$	73,726	138,323	(64,597)			
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	220,294	817,894	(597,600)			

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Supplies COVID-Bristol-Nursing	\$ 23,953					
Flu Vaccine-Bristol-Medical Services	16,007					
IV Thy Supplies-Bristol-Rehab Tpy and Ancllry	6,619	\$ (6,619)				
Minor Equip-Bristol-Nursing	3,745					
Equip Rental-Bristol-Nursing	35,048	(5,027)				
Equip Rental-Bristol-Rehab Tpy and Ancllry	10,282	(10,282)				
Equip Rental-Bristol-Respiratory	42,669	(42,669)				
Total Other Resident Care	\$ 138,323	\$ (64,597)	\$ -	\$ -	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2023

Pg. 20a

Total Cable TV Expense	14,088	TB Linked
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 7,200	
Disallowed Expense	<u><u>\$ 6,888</u></u>	{a}

Tickmark
{a}

Ties to page 20

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

Name of Facility Bristol Crossings, LLC		License No. 2329		Report for Year Ended 9/30/2023				Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
ADM Environmental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	32,375			22	6f
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	17,219			16	m11
Med- Apparel Services	Mt Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	29,112			19	3b
Unitex Textile Mt Vernon	NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	154,892			19	3b
Custom Grounds	111 Mines Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Landscaping	14,529			22	6f
EMCORE SERVICES	P.O. Box 3296, Glen Ellyn, IL 60138	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	69,357			22	6f
IT SAVVY	N/A	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cloud License Subscription	61,832			16	m11
JUNGA ELECTRIC LLC	19 Candlewood Road Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electric	11,184			22	6f
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	58,292			16	m11
Martin Laviero Contractor, Inc.	611 North Main St., Bristol, CT 06011	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Landscaping	12,762			22	6f
Otis Elevator	W600, Palm Beach Gardens, FL 33408	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator	10,975			22	6f
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	19,682			16	m11
Iron Mountain	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	37,054			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Bristol Crossings, LLC	2329	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$ 40,432	40,432						
c. Light & Power	\$ 153,249	153,249						
d. Water	\$ 21,698	21,698						
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$ 55,360	55,360						
f. Other <i>(itemize)</i>	\$ 213,240	213,240						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 483,979	483,979						
7. Depreciation <i>(complete schedule page 23*)</i>								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 347,473	347,473						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 86,541	91,250	(4,709)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 434,014	438,723	(4,709)					
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 52,338	52,338						
d. Other <i>(Specify)</i>	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 52,338	52,338						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,260,000	1,260,000						
10. Property Taxes								
a. Real estate taxes paid by owner	\$ 217,343	217,343						
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$ 18,648	18,648						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,982,343	1,987,052	(4,709)					

* 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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies-Bristol-Maintenance	\$ 47,366					
Minor Equip-Bristol-Maintenance	265					
Purch Services-Bristol-Maintenance	99,249					
Ground Services-Bristol-Maintenance	27,291					
Pest Control-Bristol-Maintenance	5,771					
Carting-Bristol-Maintenance	33,298					
Total Other Repairs and Maintenance	\$ 213,240	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Bristol Crossings, LLC			License No. 2329	Report for Year Ended 9/30/2023			Page 22b	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	Ongoing	530		530	
Leaf, P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/01/19	39 Months	9,007		9,007	
PCC, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	43,884		43,884	
The Office Works, PO Box 5066, Hartford, CT 06102	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/01/22	39 Months	1,939		1,939	
	<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	Total ***
								55,360	

* 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.

Depreciation Schedule

Name of Facility Bristol Crossings, LLC		License No. 2329		Report for Year Ended 9/30/2023				Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period		7,055,034		7,055,034	3,451,723	S/L	Various	347,473					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									347,473				
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,445,355		1,445,355	1,135,967	S/L	Various	86,155	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative				Var	Var	43,484		43,484		S/L	Various	3,464	
d. Standard Resident				Var	Var	23,227		23,227		S/L	Various	1,630	
e. Specialized Resident													
Total Acquired during this report period						66,711		66,711				5,095	
D-3. Subtotal													91,250
E. Total Depreciation													438,723

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/31/2022	PTAC Heat Pump	Standard Resident	\$ 2,763	10	\$ 276
12/31/2022	Refrigerator	Administrative	4,784	10	398
12/31/2022	Dell Laptop Qty2-	Administrative	1,206	3	335
12/31/2022	Touchless/Thermal Clock	Standard Resident	5,030	5	838
2/28/2023	Commercial Food Blender	Administrative	1,582	10	105
2/28/2023	Qty2-Ipad	Administrative	1,965	3	437
2/28/2023	Qty2-Dell Laptop	Administrative	2,396	3	533
4/30/2023	PTAC Heat Pump	Standard Resident	2,970	10	149
5/31/2023	BP Monitor	Standard Resident	2,102	6	146
5/31/2023	Dell Laptop	Administrative	2,390	3	332
5/31/2023	Dell Laptop	Administrative	1,245	3	173
5/31/2023	Qty6-Series 8 Pillow Speakers	Administrative	1,051	10	44
6/30/2023	Conveyor Toaster	Administrative	2,532	10	84
6/30/2023	Qty2-AC with Heat Pump	Standard Resident	1,980	10	66
6/30/2023	Compressor (Refrigerator)	Administrative	5,566	10	186
6/30/2023	Dishwasher	Administrative	12,785	10	426
6/30/2023	Nurse Call System/Console	Standard Resident	1,452	10	48
6/30/2023	Qty6-Series 8 Pillow Speakers	Administrative	1,051	10	35
7/31/2023	Zoneline AC w/ Heat Pump	Standard Resident	1,980	10	50
7/31/2023	Dell Laptop	Administrative	1,376	3	115
7/31/2023	Dell Desktop	Administrative	1,069	3	89
7/31/2023	Dell Laptop	Administrative	1,243	3	104
8/31/2023	Dell Laptop	Administrative	1,243	3	69
8/31/2023	Zoneline AC w/ Heat Pump	Standard Resident	1,980	10	33
9/30/2023	Qty3-Zoneline AC w/Heat Pump	Standard Resident	2,970	10	25
Total additions for Movable Equipment			\$ 66,711		\$ 5,095 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*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
11/30/2022	Water Heater Tank	\$ 9,238	10	\$ 847
1/31/2023	Modine Repair-Heater	6,261	10	470
3/31/2023	Conduit&wiring-Water Heater	6,678	15	260
6/30/2023	Re-pipe Domestic Hot Water	19,242	25	257
6/30/2023	Carpet Replacement Project	7,460	5	497
11/30/2022	Computer Equipment	61,066	5	11,195
Total additions for Leasehold Improvement		\$ 109,945		\$ 13,525 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Bristol Crossings, LLC			License No. 2329		Report for Year Ended 9/30/2023			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	341,304	168,814	S/L	Variou	38,813	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	109,945		S/L	Variou	13,525	
C-4. Subtotal									52,338
D. Total Amortization									52,338

* 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	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
LEASEHOLD IMPROVEMENTS										
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	136,705	8,964	103,605	5,687	109,292	27,413
2019 Additions										
LI	Qty4 zoneline Heat pump	12/31/2018	S/L	10	3,003	300	1,200	300	1,500	1,503
LI	install 16 rooms nurse call	12/31/2018	S/L	10	4,132	413	1,652	413	2,065	2,067
LI	Hood Cleaning	5/31/2019	S/L	10	718	72	288	72	360	358
LI	Sliding Doors	5/31/2019	S/L	10	1,133	113	452	113	565	568
LI	Wall Covering Project	8/31/2019	S/L	5	17,017	3,403	13,612	3,403	17,015	2
LI	IT Setup-Passport Unit	9/30/2019	S/L	10	1,840	184	736	184	920	920
LI	IT Set up	9/30/2019	S/L	10	4,950	495	1,980	495	2,475	2,475
LI	Roof repair	9/30/2019	S/L	10	4,450	445	1,780	445	2,225	2,225
LI	Kitchen Drains	9/30/2019	S/L	20	1,024	51	204	51	255	769
2020 Additions										
LI	HVAC Repair	11/30/2019	S/L	10	2,609	261	783	261	1,044	1,565
LI	HVAC repair	2/29/2020	S/L	10	2,968	297	891	297	1,188	1,780
LI	Wall Protection	7/31/2020	S/L	5	709	142	426	142	568	141
LI	Compressor Repair	8/31/2020	S/L	10	7,619	762	2,286	762	3,048	4,571
2021 Additions										
LI	Carpet Replacement	3/31/2021	S/L	5	105,848	21,170	33,519	21,170	54,689	51,159
LI	Fire Range Guard System	4/30/2021	S/L	10	2,334	233	350	233	583	1,752
LI	Elevator Car Controller	5/31/2021	S/L	10	4,355	436	617	436	1,053	3,302
LI	AC HVAC Repair	8/31/2021	S/L	10	5,036	504	588	504	1,092	3,944
2022 Additions										
LI	PTAC Pumps	10/31/2021	S/L	10	1,808	181	181	181	362	1,446
LI	HVAC	11/30/2021	S/L	10	12,815	1,282	1,282	1,282	2,564	10,251
LI	Install Luxury Vinyl Tile	12/1/2021	S/L	10	2,738	274	274	274	548	2,190
LI	Replace Boiler-Supervisory Con	2/28/2022	S/L	20	9,556	478	478	478	956	8,600
LI	Corridor Carpeting-asset 1281	2/28/2022	S/L	4	5,575	1,394	1,394	1,394	2,788	2,787
LI	Qty9 Fire Damper Access Panels	7/31/2022	S/L	10	2,362	236	236	236	472	1,890
2023 Additions										
LI	Water Heater Tank	11/30/2022	S/L	10	9,238	-	-	847	847	8,391
LI	Modine Repair-Heater	1/31/2023	S/L	10	6,261	-	-	470	470	5,791
LI	Conduit&wiring-Water Heater	3/31/2023	S/L	15	6,678	-	-	260	260	6,419
LI	Re-pipe Domestic Hot Water	6/30/2023	S/L	25	19,242	-	-	257	257	18,985
LI	Carpet Replacement Project	6/30/2023	S/L	5	7,460	-	-	497	497	6,962
LI	Computer Equipment	11/30/2022	S/L	5	61,066	-	-	11,195	11,195	49,871
TOTAL LEASEHOLD IMPROVEMENTS					451,249	42,090	168,814	52,338	221,152	230,097
Building Improvements										
Bldg Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	7,055,033	347,473	3,451,723	347,473	3,799,196	3,255,837
TOTAL Building Improvements					7,055,033	347,473	3,451,723	347,473	3,799,196	3,255,837
MOVABLE EQUIPMENT										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,226,987	65,629	1,070,249	48,309	1,118,559	108,428
2019 Additions										
MME	floor bed w mattress & rail	11/30/2018	S/L	10	2,551	255	1,020	255	1,275	1,276
MME	light commercial washer	11/30/2018	S/L	10	1,846	185	740	185	925	921
MME	HP 260 Desktop mini PC	12/31/2018	S/L	3	775	1	775	-	775	0
MME	top freezer refrigerator	2/28/2019	S/L	10	565	56	224	56	280	285
MME	HP260 G3 desktop mini pc	2/28/2019	S/L	3	772	1	772	-	772	0
MME	4 Air conditioners	4/30/2019	S/L	5	3,127	625	2,500	625	3,125	2
MME	Heavy Duty Vacuum	4/30/2019	S/L	8	635	79	316	79	395	240
MME	10 VAC Freedom Wound Monitors	5/31/2019	S/L	7	700	100	400	100	500	200
MME	12 VAC Freedom Wound Monitors	5/31/2019	S/L	7	748	107	428	107	535	213
MME	16 VAC Freedom Wound Monitors	5/31/2019	S/L	7	1,119	160	640	160	800	319
MME	21 VAC Freedom Wound Monitors	5/31/2019	S/L	7	1,469	210	840	210	1,050	419
MME	28 VAC Freedom Wound Monitors	5/31/2019	S/L	7	1,959	280	1,120	280	1,400	559
MME	3 Toshiba Copiers	7/31/2019	S/L	5	668	134	536	132	668	0
MME	Ice & Water Dispenser	7/31/2019	S/L	8	6,152	769	3,076	769	3,845	2,307
MME	Patient Lift	8/31/2019	S/L	10	2,695	270	1,080	270	1,350	1,345
MME	Heat Pump	8/31/2019	S/L	10	1,555	155	620	155	775	780
MME	Laundry Press Machine	8/31/2019	S/L	12	1,015	85	340	85	425	590
MME	Sprint Equipment	9/30/2019	S/L	10	1,014	101	404	101	505	509
2019 Disposals										
	Prior Period Disposal				(1,236)	-	(41)	-	(41)	(1,195)
2020 Additions										
MME	Compressor	10/31/2019	S/L	15	7,824	522	1,566	522	2,088	5,736
MME	Convention Oven	10/31/2019	S/L	10	6,763	676	2,028	676	2,704	4,059
MME	Snow blower	10/31/2019	S/L	5	1,702	340	1,020	340	1,360	342
MME	Heavy Duty Floor Machine	11/30/2019	S/L	5	704	141	423	141	564	140
MME	TV with pillow speaker port	1/31/2020	S/L	5	544	109	327	109	436	108
MME	4 TVs/ pillow speaker ports	1/31/2020	S/L	5	2,128	426	1,278	426	1,704	424
MME	Vacuum Cleaner	1/31/2020	S/L	8	2,140	267	801	267	1,068	1,072
MME	6 Mattresses	2/29/2020	S/L	5	1,329	266	798	266	1,064	265
MME	Commercial Toaster	2/29/2020	S/L	5	823	165	495	165	660	163
MME	2 Air Conditioners	3/31/2020	S/L	5	1,636	327	981	327	1,308	328
MME	Hand held Thermometer	3/31/2020	S/L	5	591	118	354	118	472	119
MME	10 Mattresses	4/30/2020	S/L	5	2,180	436	1,308	436	1,744	436
MME	32" Healthcare Television	7/31/2020	S/L	5	1,982	396	1,188	396	1,584	398
MME	Signa APM with LAL Mattress	8/31/2020	S/L	5	3,494	699	2,097	699	2,796	698
MME	PTAC Heat Pump	9/30/2020	S/L	10	1,636	164	492	164	656	980
2021 Additions										
MME	Fridge Coolant	2/28/2021	S/L	10	5,796	580	966	580	1,546	4,250
MME	6 Mattresses	2/28/2021	S/L	5	1,308	262	436	262	698	610
MME	Heat Pump-Air Conditioner	2/28/2021	S/L	10	1,704	170	284	170	454	1,250
MME	Meridian Ice & Water Dispenser	2/28/2021	S/L	10	12,244	1,224	2,040	1,224	3,264	8,980
MME	Steamer-Boilerless	2/28/2021	S/L	10	8,856	886	1,476	886	2,362	6,494
MME	Generator Fuel Pump & Injector	3/31/2021	S/L	10	20,301	2,030	3,214	2,030	5,244	15,057
MME	Desktop Computer	3/31/2021	S/L	3	1,967	656	1,039	656	1,695	273
MME	4 Dell Computers	4/30/2021	S/L	3	3,425	1,142	1,713	1,142	2,855	570
MME	6 Reduce Max Mattresses	5/31/2021	S/L	5	1,308	262	371	262	633	675

The Pines at Bristol
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
MME	Dell Computer & Monitor	5/31/2021	S/L	3	1,213	404	573	404	977	237
MME	Dell Laptop & Monitor	6/30/2021	S/L	3	1,183	394	525	394	919	264
MME	Dell Laptop & Monitor	6/30/2021	S/L	3	1,184	395	429	395	824	360
MME	Heat Pump-Air Conditioner	6/30/2021	S/L	10	1,704	170	302	170	472	1,232
MME	Patient Lift	7/31/2021	S/L	10	1,721	172	205	172	377	1,344
MME	Defibrillator	7/31/2021	S/L	5	1,499	300	332	300	632	868
MME	MX95 Firewall Security	7/31/2021	S/L	5	8,083	1,617	1,674	1,617	3,291	4,793
MME	Dell Computer	7/31/2021	S/L	3	1,235	412	455	412	867	368
MME	Dell Desktop Computer	9/30/2021	S/L	3	1,216	405	480	405	885	331
MME	Dell Desktop Computer	9/30/2021	S/L	3	1,191	397	801	390	1,191	(0)
MME	Dell Laptop	9/30/2021	S/L	3	1,143	381	484	381	865	278
2022 Additions										
MME	APC UPS System	10/31/2021	S/L	5	1,359	272	272	272	544	815
MME	Desktop	11/30/2021	S/L	3	1,268	423	423	423	846	422
MME	Digital Scale	11/30/2021	S/L	10	3,594	359	359	359	718	2,876
MME	UPS System	11/30/2021	S/L	5	1,881	376	376	376	752	1,129
MME	Sigma DSI Printer	12/31/2021	S/L	5	1,658	332	332	332	664	994
MME	Patient Lift	12/31/2021	S/L	5	1,721	344	344	344	688	1,033
MME	Fce recocz kiosk	12/31/2021	S/L	5	1,669	334	334	334	668	1,001
MME	Dell Desktop/Monitor	1/31/2022	S/L	3	1,295	432	432	432	864	431
MME	43 LED TV"	1/31/2022	S/L	5	2,081	416	416	416	832	1,249
MME	Qty3- HP Chromebook	2/28/2022	S/L	3	1,157	386	386	386	772	385
MME	Dell Desktop	2/28/2022	S/L	3	1,235	412	412	412	824	411
MME	Dell Laptop	2/28/2022	S/L	3	1,190	397	397	397	794	396
MME	Dell Desktop	2/28/2022	S/L	3	1,327	442	442	442	884	443
MME	Dell Laptop	3/31/2022	S/L	3	1,474	491	491	491	982	492
MME	Dell Desktop	3/31/2022	S/L	3	1,313	438	438	438	876	437
MME	Patient Lift	4/30/2022	S/L	10	1,721	172	172	172	344	1,377
MME	Food Processor	4/30/2022	S/L	10	1,912	191	191	191	382	1,530
MME	DVR-Honeywell Hybrid Replacem	4/30/2022	S/L	5	3,175	635	635	635	1,270	1,905
MME	Dell Desktop & Laptop	4/30/2022	S/L	3	2,508	836	836	836	1,672	836
MME	Dell Desktop	4/30/2022	S/L	3	1,326	442	442	442	884	442
MME	Qty5- Mattress	4/30/2022	S/L	5	1,356	271	271	271	542	814
MME	Qty5- Mattress	4/30/2022	S/L	5	1,356	271	271	271	542	814
MME	Qty5- Mattress	4/30/2022	S/L	5	1,356	271	271	271	542	814
MME	Dell Desktop	4/30/2022	S/L	3	1,318	439	439	439	878	440
MME	Dell Laptop	5/31/2022	S/L	3	1,739	580	580	580	1,160	579
MME	New PRI-Phone System/Router	5/31/2022	S/L	10	1,800	180	180	180	360	1,440
MME	Dell Desktop	5/31/2022	S/L	3	1,763	588	588	588	1,176	587
MME	Qty2- Tray Delivery Cart	6/30/2022	S/L	10	5,985	599	599	599	1,198	4,787
MME	Qty2-Tray Delivery Cart/bumper	6/30/2022	S/L	10	9,594	959	959	959	1,918	7,676
MME	Qty 2- Heat Pump/AC	7/31/2022	S/L	10	1,842	184	184	184	368	1,474
MME	Dell laptop Qty3 HP Chromebook	7/31/2022	S/L	3	2,928	976	976	976	1,952	976
MME	Qty3- Dell Laptop	7/31/2022	S/L	3	3,565	1,188	1,188	1,188	2,376	1,189
MME	Dell Laptop	8/31/2022	S/L	3	1,453	484	484	484	968	485
MME	Qty4- Dell Desktop	9/30/2022	S/L	3	4,194	1,398	1,398	1,398	2,796	1,398
MME	Dell Desktop	9/30/2022	S/L	3	1,364	455	455	455	910	454
2023 Additions										
MME	PTAC Heat Pump	10/31/2022	S/L	10	2,763	-	-	276	276	2,487
MME	Refrigerator	12/31/2022	S/L	10	4,784	-	-	398	398	4,386
MME	Dell Laptop Qty2-	12/31/2022	S/L	3	1,206	-	-	335	335	871
MME	Touchless/Thermal Clock	12/31/2022	S/L	5	5,030	-	-	838	838	4,192
MME	Commercial Food Blender	2/28/2023	S/L	10	1,582	-	-	105	105	1,477
MME	Qty2-Ipad	2/28/2023	S/L	3	1,965	-	-	437	437	1,529
MME	Qty2-Dell Laptop	2/28/2023	S/L	3	2,396	-	-	533	533	1,863
MME	PTAC Heat Pump	4/30/2023	S/L	10	2,970	-	-	149	149	2,822
MME	BP Monitor	5/31/2023	S/L	6	2,102	-	-	146	146	1,956
MME	Dell Laptop	5/31/2023	S/L	3	2,390	-	-	332	332	2,058
MME	Dell Laptop	5/31/2023	S/L	3	1,245	-	-	173	173	1,072
MME	Qty6-Series 8 Pillow Speakers	5/31/2023	S/L	10	1,051	-	-	44	44	1,008
MME	Conveyor Toaster	6/30/2023	S/L	10	2,532	-	-	84	84	2,448
MME	Qty2-AC with Heat Pump	6/30/2023	S/L	10	1,980	-	-	66	66	1,914
MME	Compressor (Refrigerator)	6/30/2023	S/L	10	5,566	-	-	186	186	5,380
MME	Dishwasher	6/30/2023	S/L	10	12,785	-	-	426	426	12,359
MME	Nurse Call System/Console	6/30/2023	S/L	10	1,452	-	-	48	48	1,403
MME	Qty6-Series 8 Pillow Speakers	6/30/2023	S/L	10	1,051	-	-	35	35	1,016
MME	Zoneline AC w/ Heat Pump	7/31/2023	S/L	10	1,980	-	-	50	50	1,931
MME	Dell Laptop	7/31/2023	S/L	3	1,376	-	-	115	115	1,261
MME	Dell Desktop	7/31/2023	S/L	3	1,069	-	-	89	89	980
MME	Dell Laptop	7/31/2023	S/L	3	1,243	-	-	104	104	1,140
MME	Dell Laptop	8/31/2023	S/L	3	1,243	-	-	69	69	1,174
MME	Zoneline AC w/ Heat Pump	8/31/2023	S/L	10	1,980	-	-	33	33	1,947
MME	Qty3-Zoneline AC w/Heat Pump	9/30/2023	S/L	10	2,970	-	-	25	25	2,945
TOTAL MOVABLE EQUIPMENT					1,512,066	103,486	1,135,967	91,250	1,227,217	284,849
TOTAL ASSETS PER CR SCHEDULE					9,018,348	493,049	4,756,504	491,061	5,247,565	3,770,783
TOTAL ASSETS PER TRIAL BALANCE					1,963,313			143,588	1,448,295	515,018
LESS REALTY ASSETS					(7,055,033)		(3,451,723)		(3,799,196)	(3,255,837)
ROUNDING										
VARIANCE					2	493,049	1,304,781	347,473	74	(72)

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

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> 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 9/30/2023	7,805,169			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Bristol Crossings, LLC		2329	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility Bristol Crossings, LLC		License No. 2329		Report for Year Ended 9/30/2023			Page 27	of 37		
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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 Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify) Admin / computer Loan Interest				\$	4,204	4,204				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	4,204	4,204				
14. Insurance										
a. Insurance on Property (buildings only)				\$	18,189	18,189				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) Liability / Crime Insurance				\$	83,595	83,595				
14d. Total Insurance Expenditures (14a + b + c)				\$	101,784	101,784				
15. Total All Expenditures (A-13 thru C-14)				\$	16,320,673	18,329,783	(2,009,110)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Bristol Crossings, LLC	2329	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 16,418,349	16,418,349			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,046,000)	(6,046,000)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,733,353	1,733,353			
b. Medicare Room and Board Contractual Allowance **	\$ (1,486,329)	(1,486,329)			
4. a. Private-Pay Residents and Other	\$ 4,590,147	4,590,147			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,059,098)	(1,059,098)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 288,779	288,779			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (319,604)	(319,604)			
c. Prescription Drugs - Non-Medicare	\$ 457,375	457,375			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (505,183)	(505,183)			
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	\$ 524,520	524,520			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (95,000)	(95,000)			
c. Physical Therapy - Non-Medicare	\$ 705,285	705,285			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (588,793)	(588,793)			
4. a. Speech Therapy - Medicare	\$ 184,857	184,857			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 15,566	15,566			
c. Speech Therapy - Non-Medicare	\$ 159,288	159,288			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (123,897)	(123,897)			
5. a. Occupational Therapy - Medicare	\$ 498,693	498,693			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (106,426)	(106,426)			
c. Occupational Therapy - Non-Medicare	\$ 671,560	671,560			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (579,240)	(579,240)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,397,901	1,397,901			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 816,168	816,168			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 17,552,271	17,552,271			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 90	90			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 627	627			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 36,188	36,188			
V. Total Other Revenue (1 thru 8)	\$ 36,905	36,905			
VI. Total All Revenue (III+V)	\$ 17,589,176	17,589,176			

* 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)	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Bristol	\$ 501,964		
30 II 6a	Medicare A Nsng Comp Contra-Bristol	796,210		
30 II 6a	Medicare Pt A Ambulance-Bristol	12,494		
30 II 6a	MCR Pt A Chargeable Med Supp-Bristol	8,268		
30 II 6a	MCR Pt A Charge Med Supp Contra-Bristol	(8,268)		
30 II 6a	Medicare Pt A IV Therapy-Bristol	30,825		
30 II 6a	Medicare Pt A Lab-Bristol	25,035		
30 II 6a	Medicare Pt A X-Bristol	23,555		
30 II 6a	Medicare Pt A Settlement-Bristol	4,654		
30 II 6a	Medicare Pt B Flu/Pneumonia-Bristol	7,055		
30 II 6a	Medicare Pt B Prior Period-Bristol	(3,891)		
Total Other Resident Revenue - Medicare		\$ 1,397,901	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Medicaid X-Bristol	\$ 204		
30 II 6b	Comm Ins IV Therapy-Bristol	3,660		
30 II 6b	Comm Ins Lab-Bristol	1,132		
30 II 6b	Comm Ins X-Bristol	1,479		
30 II 6b	Mgd Medicare NTA Contra-Bristol	121,063		
30 II 6b	Mgd Medicare Nsng Comp Contra-Bristol	164,769		
30 II 6b	Mgd Medicare Ambulance-Bristol	6,901		
30 II 6b	Mgd Medicare Chargeable Medical Supplies-Bristol	1,623		
30 II 6b	Mgd Medicare Chargeable Med Supp Contra-Bristol	(1,623)		
30 II 6b	Mgd Medicare IV Therapy-Bristol	55,057		
30 II 6b	Mgd Medicare Lab-Bristol	26,564		
30 II 6b	Mgd Medicare Specialty Beds-Bristol	2,947		
30 II 6b	Mgd Medicare X-Bristol	22,506		
30 II 6b	Mgd Medicare Flu/Pneumonia-Bristol	10,180		
30 II 6b	Mgd Medicare Prior Period-Bristol	(13,099)		
30 II 6b	Patient Revenue Capitation -Bristol	412,805		
Total Other Resident Revenue		\$ 816,168	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Various Vendor Accounts	N/A	\$ 627		
Total Interest Income			\$ 627	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Misc Revenue (Disallowed on Pg 16 m13)	\$ 410		
30 IV 8	Donation Rev	393		
30 IV 8	Rebates / Refunds (Disallowed on Pg 16 m13)	20,383		
30 IV 8	Long Term PET Tax (Associated Expense Disallowed)	15,002		
Total Other Revenue		\$ 36,188	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	372,723
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,800,103
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	53,374
5. Prepaid Expenses			\$	128,236
a. _____				
b. _____				
c. _____				
d. See Schedule		128,236		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	31,412
Due For Cr Crd Colct-Bristol		95		
Loans and Exchange-Bristol		31,317		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,385,848
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	451,249	\$	230,097
	Accum. Depreciation	221,152	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	1,512,066	\$	284,849
	Accum. Depreciation	1,227,217	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	6,014
F/S vs C/R NBV		72		
See Schedule		5,942		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	745,961

* 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-Bristol	\$ 23,381
31	A5	Prepaid Gen. Ins-Bristol	23,251
31	A5	Prepaid Expense Other-Bristol	10,341
31	A5	Prepaid Real Estate Taxes-Bristol	46,111
31	A5	Prepaid Personal Property Taxes-Bristol	3,900
31	A5	Prepaid Mgmt Assets-Bristol	21,252
Total Prepaid Expenses			\$ 128,236

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 5,943
31	B9	Rounding	(1)
Total Other Fixed Assets (Itemize)			\$ 5,942

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed ADP checks-Bristol	\$ 19,556
33	A12	Due to HMS-Bristol	121,343
33	A12	Patients Fund-Bristol	57,078
33	A12	Accrued Expenses-Bristol	250,907
33	A12	Accrued Pension-Bristol	310,274
33	A12	Accrued Worker's Comp-Bristol	99,786
33	A12	Accrued Vacation-Bristol	319,325
33	A12	CT PET Tax Accrued Expense-Bristol	105,389
33	A12	Due to Aging in Amer-Bristol	11,160
Total Other Current Liabilities (Itemize)			\$ 1,294,818

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	3,131,809
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	7,055,034		
	Accum. Depreciation	3,799,196	Net	\$ 3,255,838
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	3,255,838
D. Investment and Other Assets				
1. Deferred Deposits				\$
2. Escrow Deposits				\$
3. Organization Expense				
	*Historical Cost	89,389		
	Accum. Depreciation	62,573	Net	\$ 26,816
4. Goodwill (Purchased Only)				\$ 570,000
5. Investments Related to Resident Care (<i>itemize</i>)				\$

6. Loans to Owners or Related Parties (<i>itemize</i>)				\$ 1,577,218
Name and Address	Amount	Loan Date		
Due from Related	1,577,218			
7. Other Assets (<i>itemize</i>)				\$

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,174,034
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,561,681

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC		2329	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,398,998
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	21,432
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation	21,432			
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	132,224
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>)				\$	1,294,818

See Schedule				1,294,818	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,847,472

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,847,472	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
			\$	9,986
Name of Lender	Purpose	Amount	Date Due	
	Equipment Obligation LT	9,986		
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 2,391,006
Name and Address of Lender	Amount	Loan Date		
Due to Realty / Related	2,391,006			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	2,400,992
C. Total All Liabilities (Lines A-13 + B-5)			\$	5,248,464

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	3,255,838
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			\$	3,255,838
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	450,513
6. Gain or Loss for Period	10/1/2022	thru 9/30/2023	\$	(393,134)
7. Total Net Worth			\$	57,379
C. Total Reserves and Net Worth			\$	3,313,217
D. Total Liabilities, Reserves, and Net Worth			\$	8,561,681

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	511,453
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	17,589,176
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	17,982,310
D. Net Income or Deficit			\$	(393,134)
E. Balance			\$	118,319
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Page 27			\$18,329,783	
F/S vs C/R Depreciation			(347,473)	
Total Expenses Per FS			\$17,982,310	
2. Other (<i>itemize</i>)				
Prior Period Adjustments			(60,940)	
F-3. Total Additions			\$	(60,940)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	57,379
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Benjamin Goodman		Phone Number 516-705-4842		
Contact Email Address bgoodman@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, 2023, 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 14, 2024



Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

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

Facility Name The Pines at Bristol

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form 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: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
101300-0102-00-000-0	Cash - Operating 3-Bristol	137,413.00			137,413.00	2,913.00
102000-0102-00-000-0	Cash - Payroll-Bristol	6,517.00			6,517.00	10,075.00
104020-0102-00-000-0	Cash - Savings 2-Bristol	169,655.00			169,655.00	237,079.00
106000-0102-00-000-0	Petty Cash-Bristol	1,500.00			1,500.00	1,500.00
106100-0102-00-000-0	Petty Cash - Resident Funds-Bristol	560.00			560.00	560.00
107000-0102-00-000-0	Resident Refunds-Bristol	1,847.00			1,847.00	1,421.00
108000-0102-00-000-0	Cash - Patient Funds-Bristol	57,078.00			57,078.00	50,260.00
110000-0102-00-000-0	Accounts Receivable-Bristol	939,785.00			939,785.00	487,981.00
111000-0102-00-000-0	A/R Private-Bristol	109,124.00			109,124.00	202,813.00
111200-0102-00-000-0	A/R Comm Ins-Bristol	61,088.00			61,088.00	60,737.00
111300-0102-00-000-0	AR Hospice-Bristol	149,648.00			149,648.00	249,663.00
111400-0102-00-000-0	A/R Mgd Medicare-Bristol	267,690.00			267,690.00	182,432.00
112000-0102-00-000-0	A/R Medicare Pt A-Bristol	65,019.00			65,019.00	241,589.00
112500-0102-00-000-0	A/R Medicare Pt B-Bristol	21,529.00			21,529.00	11,126.00
113000-0102-00-000-0	A/R Medicaid-Bristol	867,953.00			867,953.00	537,795.00
114000-0102-00-000-0	A/R Patient Ptipication-Bristol	(143,270.00)			(143,270.00)	(187,216.00)
116100-0102-00-000-0	Medicare Colns Bad Debt-Bristol	(11,752.00)			(11,752.00)	(11,752.00)
116200-0102-00-000-0	Allowance for Doubtful Accounts-Bristol	(526,711.00)			(526,711.00)	(539,134.00)
119000-0102-00-000-0	Due For Cr Crd Colct-Bristol	95.00			95.00	0.00
121400-0102-00-000-0	Prepaid Workers Comp-Bristol	23,381.00			23,381.00	81,278.00
122200-0102-00-000-0	Prepaid Gen. Ins-Bristol	23,251.00			23,251.00	25,528.00
129000-0102-00-000-0	Prepaid Expense Other-Bristol	10,341.00			10,341.00	6,360.00
129100-0102-00-000-0	Prepaid Real Estate Taxes-Bristol	46,111.00			46,111.00	57,077.00
129110-0102-00-000-0	Prepaid Personal Property Taxes-Bristol	3,900.00			3,900.00	4,437.00
129300-0102-00-000-0	Prepaid Mgmt Assets-Bristol	21,252.00			21,252.00	15,062.00
129900-0102-00-000-0	CT PET Deferred Tax-Bristol	0.00			0.00	(13,702.00)
130000-0102-00-000-0	Inventory-Bristol	53,374.00			53,374.00	50,067.00
141000-0102-00-000-0	Loans and Exchange-Bristol	31,317.00			31,317.00	0.00
141400-0102-00-000-0	Due from Realty-Bristol	0.00			0.00	0.00
141600-0102-00-000-0	Due from Related-Bristol	1,577,218.00			1,577,218.00	1,425,049.00
141900-0102-00-000-0	CT PET Tax Receivable-Bristol- - -	0.00			0.00	0.00
151000-0102-00-000-0	Land-Bristol	225,000.00			225,000.00	225,000.00
153600-0102-00-000-0	Construction in Prog-Bristol	5,943.00			5,943.00	0.00
154000-0102-00-000-0	Lease hold Improvements-Bristol	390,182.00			390,182.00	341,303.00
			RJE - 6	61,066.00		
156000-0102-00-000-0	Major Movable Equip-Bristol	1,573,131.00		(61,066.00)	1,512,065.00	1,445,353.00
			RJE - 6	(61,066.00)		
158000-0102-00-000-0	Organizational Costs-Bristol	89,389.00			89,389.00	89,389.00
161500-0102-00-000-0	Accum Amortization Good-Bristol	(1,330,000.00)			(1,330,000.00)	(1,140,000.00)
164000-0102-00-000-0	Accum Depr LHI-Bristol	(212,866.00)			(212,866.00)	(171,723.00)
166000-0102-00-000-0	Accum Depr MME-Bristol	(1,235,429.00)			(1,235,429.00)	(1,132,984.00)
168000-0102-00-000-0	Accum Amort Organaz Costs-Bristol	(62,573.00)			(62,573.00)	(53,634.00)
170100-0102-00-000-0	Goodwill-Bristol	1,900,000.00			1,900,000.00	1,900,000.00
210000-0102-00-000-0	Accounts Payable-Bristol	(1,398,998.00)			(1,398,998.00)	(1,006,355.00)
211400-0102-00-000-0	Equipment Obligation ST-Bristol	(21,432.00)			(21,432.00)	(20,310.00)
211411-0102-00-000-0	Equipment Obligation LT 1-Bristol	(9,986.00)			(9,986.00)	(31,418.00)
220000-0102-00-000-0	Loans and Exchange-Bristol	0.00			0.00	1,542.00
220200-0102-00-000-0	Unclaimed ADP checks-Bristol	(19,556.00)			(19,556.00)	(15,592.00)
221400-0102-00-000-0	Due to Realty-Bristol	(2,075,005.00)			(2,075,005.00)	(2,036,406.00)
221700-0102-00-000-0	Due to Medicaid-Bristol	0.00			0.00	0.00
221760-0102-00-000-0	Deferred Revenue Rcf-Bristol	0.00			0.00	0.00
221800-0102-00-000-0	Due to HMS-Bristol	(121,343.00)			(121,343.00)	0.00
226200-0102-00-000-0	Patients Fund-Bristol	(57,078.00)			(57,078.00)	(50,260.00)
250000-0102-00-000-0	Accrued Expenses-Bristol	(250,907.00)			(250,907.00)	(228,673.00)
250020-0102-00-000-0	Accrued Pension-Bristol	(310,274.00)			(310,274.00)	(158,626.00)
250030-0102-00-000-0	Accrued Worker's Comp-Bristol	(99,786.00)			(99,786.00)	(71,168.00)
250100-0102-00-000-0	Accrued Payroll-Bristol	(132,224.00)			(132,224.00)	(103,942.00)
251000-0102-00-000-0	Accrued Purchase-Bristol- - -	0.00			0.00	0.00
252000-0102-00-000-0	Accrued Vacation-Bristol	(319,325.00)			(319,325.00)	(314,056.00)
254900-0102-00-000-0	CT PET Tax Accrued Expense-Bristol	(105,389.00)			(105,389.00)	(29,847.00)
271000-0102-00-000-0	Due to Aging in Amer-Bristol	(11,160.00)			(11,160.00)	0.00
271500-0102-00-000-0	Due to Related-Bristol	(316,001.00)			(316,001.00)	(115,717.00)
280000-0102-00-000-0	Capital-Bristol	(879,594.00)			(879,594.00)	(879,594.00)
286000-0102-00-000-0	Ptner Drawings-Bristol	2,600,000.00			2,600,000.00	650,000.00
295000-0102-00-000-0	Retained Earnings-Bristol	(2,170,919.00)			(2,170,919.00)	(457,261.00)
303005-0102-00-000-0	Hospice Contra Other-Bristol	108.00			108.00	0.00
303100-0102-00-000-0	Hospice Revenue-Bristol	(587,603.00)			(587,603.00)	(1,089,244.00)
303700-0102-00-000-0	Hospice C/A-Bristol	211,780.00			211,780.00	408,195.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
304100-0102-00-000-0	Hospice Pharmacy-Bristol	(1,222.00)			(1,222.00)	(1,780.00)
304105-0102-00-000-0	Hospice Pharmacy Contra-Bristol	1,222.00			1,222.00	1,780.00
304300-0102-00-000-0	Hospice PT-Bristol	0.00			0.00	0.00
304305-0102-00-000-0	Hospice PT Contra-Bristol	0.00			0.00	0.00
304400-0102-00-000-0	Hospice ST-Bristol	(182.00)			(182.00)	(930.00)
304405-0102-00-000-0	Hospice ST Contra-Bristol	91.00			91.00	743.00
304800-0102-00-000-0	Hospice OT-Bristol	(4,060.00)			(4,060.00)	(761.00)
304805-0102-00-000-0	Hospice OT Contra-Bristol	2,346.00			2,346.00	444.00
311000-0102-00-000-0	Medicaid Room & Board-Bristol	(16,418,349.00)			(16,418,349.00)	(13,655,478.00)
311005-0102-00-000-0	Medicaid Room & Board Contra-Bristol	6,045,795.00			6,045,795.00	5,171,045.00
313005-0102-00-000-0	Medicaid Contra Other-Bristol	205.00			205.00	399.00
314100-0102-00-000-0	Medicaid Pharmacy-Bristol	(74,489.00)			(74,489.00)	(56,308.00)
314105-0102-00-000-0	Medicaid Pharmacy Contra-Bristol	74,489.00			74,489.00	56,308.00
314300-0102-00-000-0	Medicaid PT-Bristol	(32,256.00)			(32,256.00)	(21,401.00)
314305-0102-00-000-0	Medicaid PT Contra-Bristol	32,256.00			32,256.00	21,401.00
314400-0102-00-000-0	Medicaid ST-Bristol	(4,829.00)			(4,829.00)	(4,979.00)
314405-0102-00-000-0	Medicaid ST Contra-Bristol	4,829.00			4,829.00	4,979.00
314500-0102-00-000-0	Medicaid IV Therapy-Bristol	0.00			0.00	0.00
314600-0102-00-000-0	Medicaid Lab-Bristol	0.00			0.00	(81.00)
314710-0102-00-000-0	Medicaid Oxygen-Bristol- - -	0.00			0.00	0.00
314715-0102-00-000-0	Medicaid Oxygen Contra-Bristol- - -	0.00			0.00	0.00
314800-0102-00-000-0	Medicaid OT-Bristol	(28,655.00)			(28,655.00)	(21,765.00)
314805-0102-00-000-0	Medicaid OT Contra-Bristol	28,655.00			28,655.00	21,765.00
315000-0102-00-000-0	Medicaid X-Bristol	(204.00)			(204.00)	(318.00)
318000-0102-00-000-0	Medicaid C/A Prior Period-Bristol- - -	0.00			0.00	0.00
321000-0102-00-000-0	Medicare Pt A Room & Board-Bristol	(1,777,211.00)			(1,777,211.00)	(2,100,461.00)
321005-0102-00-000-0	Medicare Pt A R and B Contra-Bristol	1,425,245.00			1,425,245.00	1,721,677.00
321006-0102-00-000-0	Medicare A PT Contra-Bristol	(331,710.00)			(331,710.00)	(395,522.00)
321007-0102-00-000-0	Medicare A OT Contra-Bristol	(308,929.00)			(308,929.00)	(368,807.00)
321008-0102-00-000-0	Medicare A ST Contra-Bristol	(151,140.00)			(151,140.00)	(187,251.00)
321009-0102-00-000-0	Medicare A NTA Contra-Bristol	(501,964.00)			(501,964.00)	(561,829.00)
321010-0102-00-000-0	Medicare A Nsng Comp Contra-Bristol	(796,210.00)			(796,210.00)	(839,716.00)
323005-0102-00-000-0	Medicare Pt A Contra Other-Bristol	61,084.00			61,084.00	55,199.00
324000-0102-00-000-0	Medicare Pt A Ambulance-Bristol	(12,494.00)			(12,494.00)	(264.00)
324100-0102-00-000-0	Medicare Pt A Pharmacy-Bristol	(288,779.00)			(288,779.00)	(317,777.00)
324105-0102-00-000-0	Medicare Pt A Pharmacy Contra-Bristol	319,604.00			319,604.00	375,008.00
324200-0102-00-000-0	MCR Pt A Chargeable Med Supp-Bristol	(8,268.00)			(8,268.00)	(12,612.00)
324205-0102-00-000-0	MCR Pt A Charge Med Supp Contra-Bristol	8,268.00			8,268.00	12,612.00
324300-0102-00-000-0	Medicare Pt A PT-Bristol	(284,409.00)			(284,409.00)	(233,895.00)
324305-0102-00-000-0	Medicare Pt A PT Contra-Bristol	284,409.00			284,409.00	233,895.00
324400-0102-00-000-0	Medicare Pt A ST-Bristol	(85,439.00)			(85,439.00)	(81,791.00)
324405-0102-00-000-0	Medicare Pt A ST Contra-Bristol	85,439.00			85,439.00	81,791.00
324500-0102-00-000-0	Medicare Pt A IV Therapy-Bristol	(30,825.00)			(30,825.00)	(57,231.00)
324600-0102-00-000-0	Medicare Pt A Lab-Bristol	(25,035.00)			(25,035.00)	(31,705.00)
324800-0102-00-000-0	Medicare Pt A OT-Bristol	(290,983.00)			(290,983.00)	(249,166.00)
324805-0102-00-000-0	Medicare Pt A OT Contra-Bristol	290,983.00			290,983.00	249,166.00
325000-0102-00-000-0	Medicare Pt A X-Bristol	(23,555.00)			(23,555.00)	(23,231.00)
328000-0102-00-000-0	Medicare Pt A Sequestration-Bristol	43,858.00			43,858.00	19,429.00
329000-0102-00-000-0	Medicare Pt A Settlement-Bristol	(4,654.00)			(4,654.00)	(5,148.00)
334000-0102-00-000-0	Medicare Pt B Ambulance-Bristol	0.00			0.00	0.00
334300-0102-00-000-0	Medicare Pt B PT-Bristol	(240,111.00)			(240,111.00)	(81,654.00)
334305-0102-00-000-0	Medicare Pt B PT Contra-Bristol	142,301.00			142,301.00	29,218.00
334400-0102-00-000-0	Medicare Pt B ST-Bristol	(99,418.00)			(99,418.00)	(27,579.00)
334405-0102-00-000-0	Medicare Pt B ST Contra-Bristol	50,135.00			50,135.00	7,037.00
334800-0102-00-000-0	Medicare Pt B OT-Bristol	(207,710.00)			(207,710.00)	(75,889.00)
334805-0102-00-000-0	Medicare Pt B OT Contra-Bristol	124,372.00			124,372.00	26,655.00
335700-0102-00-000-0	Medicare Pt B Flu/Pneumonia-Bristol	(7,055.00)			(7,055.00)	(3,071.00)
337300-0102-00-000-0	Mgd Medicare Pt B PT-Bristol	0.00			0.00	1,650.00
337305-0102-00-000-0	Mgd Medicare Pt B PT Contra-Bristol	262.00			262.00	546.00
337400-0102-00-000-0	Mgd Medicare Pt B ST-Bristol- - -	0.00			0.00	0.00
337405-0102-00-000-0	Mgd Medicare Pt B ST Contra-Bristol- - -	0.00			0.00	0.00
337800-0102-00-000-0	Mgd Medicare Pt B OT-Bristol	0.00			0.00	234.00
337805-0102-00-000-0	Mgd Medicare Pt B OT Contra-Bristol	0.00			0.00	(12.00)
338000-0102-00-000-0	Medicare Pt B Prior Period-Bristol	3,891.00			3,891.00	784.00
341000-0102-00-000-0	Private Room & Board-Bristol	(1,826,470.00)			(1,826,470.00)	(2,070,791.00)
341005-0102-00-000-0	Private Room & Board Contra-Bristol	52,622.00			52,622.00	50,574.00
344105-0102-00-000-0	Private Pharmacy Contra-Bristol	0.00			0.00	3,048.00
344300-0102-00-000-0	Private PT-Bristol	(5,864.00)			(5,864.00)	(4,580.00)
344400-0102-00-000-0	Private ST-Bristol	0.00			0.00	0.00
344800-0102-00-000-0	Private OT-Bristol	(1,403.00)			(1,403.00)	(2,309.00)
351000-0102-00-000-0	Comm Ins Room & Board-Bristol	(131,307.00)			(131,307.00)	(134,167.00)
351005-0102-00-000-0	Comm Ins Room & Board Contra-Bristol	22,248.00			22,248.00	16,080.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
353005-0102-00-000-0	Comm Ins Contra Other-Bristol	2,610.00			2,610.00	3,179.00
354100-0102-00-000-0	Comm Ins Pharmacy-Bristol	(13,697.00)			(13,697.00)	(35,982.00)
354105-0102-00-000-0	Comm Ins Pharmacy Contra-Bristol	17,358.00			17,358.00	40,568.00
354300-0102-00-000-0	Comm Ins PT-Bristol	(30,035.00)			(30,035.00)	(16,926.00)
354305-0102-00-000-0	Comm Ins PT Contra-Bristol	30,035.00			30,035.00	16,926.00
354400-0102-00-000-0	Comm Ins ST-Bristol	0.00			0.00	(3,181.00)
354405-0102-00-000-0	Comm Ins ST Contra-Bristol	0.00			0.00	3,181.00
354500-0102-00-000-0	Comm Ins IV Therapy-Bristol	(3,660.00)			(3,660.00)	(4,586.00)
354600-0102-00-000-0	Comm Ins Lab-Bristol	(1,132.00)			(1,132.00)	(2,224.00)
354800-0102-00-000-0	Comm Ins OT-Bristol	(32,596.00)			(32,596.00)	(17,413.00)
354805-0102-00-000-0	Comm Ins OT Contra-Bristol	32,596.00			32,596.00	17,413.00
355000-0102-00-000-0	Comm Ins X-Bristol	(1,479.00)			(1,479.00)	(955.00)
371000-0102-00-000-0	Mgd Medicare Room and Board-Bristol	(2,044,767.00)			(2,044,767.00)	(2,249,006.00)
371005-0102-00-000-0	Mgd Medicare Room & Board Contra-Bristol	710,811.00			710,811.00	768,150.00
371006-0102-00-000-0	Mgd Medicare PT Contra-Bristol	(76,993.00)			(76,993.00)	(78,854.00)
371007-0102-00-000-0	Mgd Medicare OT Contra-Bristol	(71,334.00)			(71,334.00)	(73,253.00)
371008-0102-00-000-0	Mgd Medicare ST Contra-Bristol	(26,830.00)			(26,830.00)	(29,114.00)
371009-0102-00-000-0	Mgd Medicare NTA Contra-Bristol	(121,063.00)			(121,063.00)	(112,756.00)
371010-0102-00-000-0	Mgd Medicare Nsng Comp Contra-Bristol	(164,769.00)			(164,769.00)	(162,121.00)
373005-0102-00-000-0	Mgd Medicare Contra Other-Bristol	58,919.00			58,919.00	57,933.00
374000-0102-00-000-0	Mgd Medicare Ambulance-Bristol	(6,901.00)			(6,901.00)	0.00
374100-0102-00-000-0	Mgd Medicare Pharmacy-Bristol	(367,967.00)			(367,967.00)	(352,085.00)
374105-0102-00-000-0	Mgd Medicare Pharmacy Contra-Bristol	412,114.00			412,114.00	387,881.00
374200-0102-00-000-0	Mgd Medicare Chargeable Medical Supplies-Bristol	(1,623.00)			(1,623.00)	(1,270.00)
374205-0102-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Bristol	1,623.00			1,623.00	1,270.00
374300-0102-00-000-0	Mgd Medicare PT-Bristol	(437,798.00)			(437,798.00)	(276,907.00)
374305-0102-00-000-0	Mgd Medicare PT Contra-Bristol	439,325.00			439,325.00	278,293.00
374400-0102-00-000-0	Mgd Medicare ST-Bristol	(75,465.00)			(75,465.00)	(56,787.00)
374405-0102-00-000-0	Mgd Medicare ST Contra-Bristol	75,465.00			75,465.00	56,787.00
374500-0102-00-000-0	Mgd Medicare IV Therapy-Bristol	(55,057.00)			(55,057.00)	(35,796.00)
374600-0102-00-000-0	Mgd Medicare Lab-Bristol	(26,564.00)			(26,564.00)	(32,470.00)
374710-0102-00-000-0	Mgd Medicare Oxygen	0.00			0.00	0.00
374715-0102-00-000-0	Mgd Medicare Oxygen Contra	0.00			0.00	0.00
374800-0102-00-000-0	Mgd Medicare OT-Bristol	(465,198.00)			(465,198.00)	(293,991.00)
374805-0102-00-000-0	Mgd Medicare OT Contra-Bristol	465,198.00			465,198.00	293,991.00
374900-0102-00-000-0	Mgd Medicare Specialty Beds-Bristol	(2,947.00)			(2,947.00)	(4,545.00)
375000-0102-00-000-0	Mgd Medicare X-Bristol	(22,506.00)			(22,506.00)	(20,918.00)
375700-0102-00-000-0	Mgd Medicare Flu/Pneumonia-Bristol	(10,180.00)			(10,180.00)	(6,074.00)
378000-0102-00-000-0	Mgd Medicare Prior Period-Bristol	13,099.00			13,099.00	3,895.00
378100-0102-00-000-0	Medicare Mgd Care Pt B PT-Bristol	(199,332.00)			(199,332.00)	(88,561.00)
378105-0102-00-000-0	Medicare Mgd Pt B PT Contra-Bristol	163,908.00			163,908.00	64,726.00
378120-0102-00-000-0	Medicare Mgd Care Pt B ST-Bristol	(78,812.00)			(78,812.00)	(29,608.00)
378125-0102-00-000-0	Medicare Mgd Pt B STContra-Bristol	70,342.00			70,342.00	22,193.00
378130-0102-00-000-0	Medicare Mgd Care Pt B OT-Bristol	(139,648.00)			(139,648.00)	(71,743.00)
378135-0102-00-000-0	Medicare Mgd Pt B OT Contra-Bristol	121,779.00			121,779.00	56,152.00
389010-0102-00-000-0	Patient Revenue Capitation -Bristol	(412,805.00)			(412,805.00)	(320,240.00)
391100-0102-00-000-0	Interest Income-Bristol	(627.00)			(627.00)	(1,373.00)
391500-0102-00-000-0	Misc. Other Income-Bristol	(8,053.00)			(8,053.00)	(130,778.00)
391510-0102-00-000-0	Misc. Meals-Bristol	(90.00)			(90.00)	0.00
391530-0102-00-000-0	Misc Income Rebates-Bristol	(13,133.00)			(13,133.00)	0.00
391550-0102-00-000-0	Prior Period Other-Bristol- - -	0.00			0.00	0.00
391900-0102-00-000-0	Long- Term CT PET Tax Income-Bristol- - -	(15,002.00)			(15,002.00)	(13,811.00)
400000-0102-01-072-0	Salary-Bristol-Operator-Operator-	0.00			0.00	10,200.00
400000-0102-01-073-0	Salary-Bristol-Operator-Owner-	31,286.00			31,286.00	514.00
400000-0102-03-007-0	Salary-Bristol-Administration-Administrative Ass-	86,351.00			86,351.00	105,608.00
400000-0102-03-009-0	Salary-Bristol-Administration-Administrator-	63,951.00		200,691.00	264,642.00	219,514.00
			RJE - 5	200,691.00		
400000-0102-04-007-0	Salary-Bristol-Fiscal Operations-Administrative -	108,221.00			108,221.00	91,356.00
400000-0102-05-065-0	Salary-Bristol-Medical Records-Medical Records-	47,417.00			47,417.00	44,696.00
400000-0102-06-038-0	Salary-Bristol-Social service-Dir-	0.00			0.00	0.00
400000-0102-06-096-0	Salary-Bristol-Social service-Social Worker-	172,077.00			172,077.00	141,451.00
400000-0102-07-038-0	Salary-Bristol-Rec Therapy-Dir-	63,976.00			63,976.00	74,876.00
400000-0102-07-086-0	Salary-Bristol-Rec Therapy-Rec Therapist-	103,148.00			103,148.00	84,539.00
400000-0102-08-058-0	Salary-Bristol-Maintenance-Maintenance Worker-	50,673.00			50,673.00	56,155.00
400000-0102-08-101-0	Salary-Bristol-Maintenance-Supervisor-	57,172.00			57,172.00	77,272.00
400000-0102-09-048-0	Salary-Bristol-Housekeeping-Housekeeper-	379,232.00			379,232.00	328,192.00
400000-0102-09-101-0	Salary-Bristol-Housekeeping-Supervisor-	0.00			0.00	9,209.00
400000-0102-10-051-0	Salary-Bristol-Laundry-Laundry Aide-	37,340.00			37,340.00	36,961.00
400000-0102-11-011-0	Salary-Bristol-Admissions-Admissions Coordinator-	16,412.00			16,412.00	6,824.00
400000-0102-11-038-0	Salary-Bristol-Admissions-Dir-	174,159.00			174,159.00	174,778.00
400000-0102-13-013-0	Salary-Bristol-Dietary-Aide-	325,184.00			325,184.00	271,506.00
400000-0102-13-031-0	Salary-Bristol-Dietary-Cook-	110,883.00			110,883.00	114,038.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
400000-0102-13-035-0	Salary-Bristol-Dietary-Dietician-	30,000.00			30,000.00	28,918.00
400000-0102-13-101-0	Salary-Bristol-Dietary-Supervisor-	73,055.00			73,055.00	73,359.00
400000-0102-14-012-0	Salary-Bristol-Nursing Admin-ADNS-	101,532.00			101,532.00	77,762.00
400000-0102-14-028-0	Salary-Bristol-Nursing Admin-Clerical-	135,281.00			135,281.00	112,459.00
400000-0102-14-044-0	Salary-Bristol-Nursing Admin-DNS-	143,129.00			143,129.00	153,362.00
400000-0102-14-052-0	Salary-Bristol-Nursing Admin-LPN-	134,421.00			134,421.00	89,890.00
400000-0102-15-021-0	Salary-Bristol-Nursing-CNA-	2,448,765.00			2,448,765.00	2,138,269.00
400000-0102-15-052-0	Salary-Bristol-Nursing-LPN-	1,633,724.00			1,633,724.00	1,531,849.00
400000-0102-15-092-0	Salary-Bristol-Nursing-RN-	1,002,356.00			676,421.00	601,032.00
				(325,935.00)		
			RJE - 1	(325,935.00)		
400000-0102-21-040-0	Salary-Bristol-Human Resources-Dir of Human Reso-	53,972.00			53,972.00	63,765.00
400000-0102-24-157-0	Salary-Bristol-Respiratory -	289.00			289.00	0.00
400050-0102-03-007-0	Salary - PTO-Bristol-Administration-Administrati-	(1,613.00)			(1,613.00)	(1,063.00)
400050-0102-04-007-0	Salary - PTO-Bristol-Fiscal Operations-Administri-	957.00			957.00	4,778.00
400050-0102-05-065-0	Salary - PTO-Bristol-Medical Records-Medical Rec-	490.00			490.00	(400.00)
400050-0102-06-096-0	Salary - PTO-Bristol-Social service-Social Worke-	(581.00)			(581.00)	3,334.00
400050-0102-07-038-0	Salary - PTO-Bristol-Rec Therapy-Dir-	(3.00)			(3.00)	(17,926.00)
400050-0102-07-086-0	Salary - PTO-Bristol-Rec Therapy-Rec Therapist-	(339.00)			(339.00)	3,512.00
400050-0102-08-058-0	Salary - PTO-Bristol-Maintenance-Maintenance Wor-	6,985.00			6,985.00	710.00
400050-0102-08-101-0	Salary - PTO-Bristol-Maintenance-Supervisor-	(15,573.00)			(15,573.00)	3,315.00
400050-0102-09-048-0	Salary - PTO-Bristol-Housekeeping-Housekeeper-	(2,723.00)			(2,723.00)	2,114.00
400050-0102-09-101-0	Salary - PTO-Bristol-Housekeeping-Supervisor-	2,394.00			2,394.00	(1,551.00)
400050-0102-10-051-0	Salary - PTO-Bristol-Laundry-Laundry Aide-	911.00			911.00	1,535.00
400050-0102-11-038-0	Salary - PTO-Bristol-Admissions-Dir-	(8,130.00)			(8,130.00)	642.00
400050-0102-13-013-0	Salary - PTO-Bristol-Dietary-Aide-	(3,425.00)			(3,425.00)	6,494.00
400050-0102-13-031-0	Salary - PTO-Bristol-Dietary-Cook-	3,317.00			3,317.00	816.00
400050-0102-13-035-0	Salary - PTO-Bristol-Dietary-Dietician-	2,335.00			2,335.00	2,830.00
400050-0102-13-101-0	Salary - PTO-Bristol-Dietary-Supervisor-	3,081.00			3,081.00	5,364.00
400050-0102-14-012-0	Salary - PTO-Bristol-Nursing Admin-ADNS-	1,027.00			1,027.00	675.00
400050-0102-14-028-0	Salary - PTO-Bristol-Nursing Admin-Clerical-	2,950.00			2,950.00	(117.00)
400050-0102-14-044-0	Salary - PTO-Bristol-Nursing Admin-DNS-	3,608.00			3,608.00	(11,472.00)
400050-0102-14-052-0	Salary - PTO-Bristol-Nursing Admin-LPN-	(35.00)			(35.00)	35.00
400050-0102-15-021-0	Salary - PTO-Bristol-Nursing-CNA-	(616.00)			(616.00)	(1,049.00)
400050-0102-15-052-0	Salary - PTO-Bristol-Nursing-LPN-	10,749.00			10,749.00	7,799.00
400050-0102-15-092-0	Salary - PTO-Bristol-Nursing-RN-	(2,793.00)			(2,793.00)	5,700.00
400050-0102-21-040-0	Salary - PTO-Bristol-Human Resources-Dir of Huma-	2,296.00			2,296.00	(1,137.00)
401000-0102-29-000-0	FICA-Bristol-Emp Benefits	566,442.00			566,442.00	516,591.00
401100-0102-29-000-0	FUI-Bristol-Emp Benefits	13,780.00			13,780.00	8,825.00
401200-0102-29-000-0	SUI-Bristol-Emp Benefits	81,630.00			81,630.00	93,193.00
401300-0102-29-000-0	Health Ins-Bristol-Emp Benefits	946,451.00			946,451.00	542,520.00
401400-0102-29-000-0	Workers Compensation-Bristol-Emp Benefits	309,712.00			309,712.00	316,384.00
401450-0102-29-000-0	Workers Comp Retro Exp-Bristol-Emp Benefits- -	0.00			0.00	33,710.00
401700-0102-29-000-0	Pension-Bristol-Emp Benefits	381,506.00			381,506.00	158,626.00
402000-0102-03-000-0	Holiday Expense-Bristol-Administration	4,500.00			4,500.00	5,125.00
410000-0102-03-000-0	Supplies-Bristol-Administration	1,010.00			1,010.00	3,930.00
410000-0102-04-000-0	Supplies-Bristol-Fiscal Operations	23,713.00			23,713.00	28,840.00
410000-0102-07-000-0	Supplies-Bristol-Rec Therapy	6,511.00			6,511.00	3,608.00
410000-0102-08-000-0	Supplies-Bristol-Maintenance	47,366.00			47,366.00	32,901.00
410000-0102-09-000-0	Supplies-Bristol-Housekeeping	34,458.00			34,458.00	36,387.00
410000-0102-10-000-0	Supplies-Bristol-Laundry	3,641.00			3,641.00	5,951.00
410000-0102-13-000-0	Supplies-Bristol-Dietary	43,649.00			43,649.00	32,518.00
410000-0102-15-000-0	Supplies-Bristol-Nursing	131,416.00			131,416.00	109,907.00
410000-0102-18-000-0	Supplies-Bristol-Marketing	16,960.00			16,960.00	11,712.00
410000-0102-23-000-0	Supplies-Bristol-Rehab Tpy and Ancllry	0.00			0.00	0.00
410001-0102-08-000-0	Ground Supplies-Bristol-Maintenance	0.00			0.00	0.00
410010-0102-15-000-0	Supplies Non Billable-Bristol-Nursing- -	0.00			0.00	0.00
410019-0102-03-000-0	Supplies COVID19 - Bristol	0.00			0.00	0.00
410019-0102-04-000-0	Supplies COVID-Bristol-Fiscal Operations	0.00			0.00	119.00
410019-0102-07-000-0	Supplies COVID19 - Bristol	0.00			0.00	0.00
410019-0102-09-000-0	Supplies COVID-Bristol-Housekeeping	1,086.00			1,086.00	1,571.00
410019-0102-10-000-0	Supplies COVID19 - Bristol	0.00			0.00	0.00
410019-0102-13-000-0	Supplies COVID-Bristol-Dietary	0.00			0.00	95.00
410019-0102-15-000-0	Supplies COVID-Bristol-Nursing	23,953.00			23,953.00	54,061.00
411010-0102-22-000-0	Flu Vaccine-Bristol-Medical Services- -	16,007.00			16,007.00	6,560.00
411200-0102-23-000-0	Drugs Medicare Pt A-Bristol-Rehab Tpy and Ancllry	403,519.00			403,519.00	454,635.00
411700-0102-22-000-0	House Drugs (OTC)-Bristol-Medical Services	11,994.00			11,994.00	13,157.00
412000-0102-13-000-0	Food-Bristol-Dietary	412,003.00			412,003.00	334,053.00
412019-0102-13-000-0	Food COVID-Bristol-Dietary	0.00			0.00	663.00
412100-0102-13-000-0	Food Supplements-Bristol-Dietary	30,247.00			30,247.00	21,908.00
413001-0102-23-000-0	Oxygen Non Billable-Bristol-Rehab Tpy and Ancllry	12,502.00			12,502.00	18,981.00
413500-0102-23-000-0	IV Thy Supplies-Bristol-Rehab Tpy and Ancllry	6,619.00			6,619.00	7,165.00
414000-0102-10-000-0	Diapers-Bristol-Laundry	45,041.00			45,041.00	46,062.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
414100-0102-10-000-0	Linen-Bristol-Laundry	486.00			486.00	282.00
420000-0102-03-000-0	Minor Equip-Bristol-Administration	867.00			867.00	0.00
420000-0102-04-000-0	Minor Equip-Bristol-Fiscal Operations	0.00			0.00	206.00
420000-0102-07-000-0	Minor Equip-Bristol-Rec Therapy	1,952.00			1,952.00	638.00
420000-0102-08-000-0	Minor Equip-Bristol-Maintenance	265.00			265.00	0.00
420000-0102-13-000-0	Minor Equip-Bristol-Dietary	0.00			0.00	61.00
420000-0102-15-000-0	Minor Equip-Bristol-Nursing	3,745.00			3,745.00	3,545.00
431000-0102-03-000-0	Consulting Fees-Bristol-Administration	206,526.00		(200,691.00)	5,835.00	9,954.00
			RJE - 5	(200,691.00)		
431000-0102-04-000-0	Consulting Fees-Bristol-Fiscal Operations	4,544.00		(4,544.00)	0.00	0.00
			RJE - 3	(4,544.00)		
431000-0102-05-000-0	Consulting Fees-Bristol-Medical Records	0.00			0.00	0.00
431000-0102-15-000-0	Consulting Fees-Bristol-Nursing	18,684.00			18,684.00	40,729.00
431000-0102-22-000-0	Consulting Fees-Bristol-Medical Services	0.00			0.00	28,998.00
431000-0102-23-000-0	Consulting Fees-Bristol-Rehab Tpy and Ancnlry	0.00			0.00	168.00
431010-0102-23-000-0	Pharmacy fees-Bristol-Rehab Tpy and Ancnlry -	17,478.00			17,478.00	14,771.00
432000-0102-03-000-0	Accounting Fees-Bristol-Administration	28,685.00			28,685.00	34,685.00
433000-0102-03-000-0	Legal Fees-Bristol-Administration	18,999.00			18,999.00	12,952.00
433100-0102-03-000-0	Legal Fees - Labor-Bristol-Administration	0.00			0.00	14,807.00
433200-0102-03-000-0	Legal Fees - Collections-Bristol-Administration	18,329.00			18,329.00	15,354.00
433300-0102-03-000-0	Legal Fees - Non-reimbursable-Bristol-Admin	324.00			324.00	384.00
434000-0102-03-000-0	Shared Services-Bristol-Administration	742,389.00		4,544.00	746,933.00	660,937.00
			RJE - 3	4,544.00		
435000-0102-03-000-0	Computer License Fee-Bristol-Administration	0.00			0.00	103.00
435200-0102-03-000-0	IT ServicesAdministration-Bristol-Administration	99,800.00			99,800.00	94,381.00
435210-0102-03-000-0	IT Rental-Bristol-Administration	50,396.00		(44,414.00)	5,982.00	5,962.00
			RJE - 2	(44,414.00)		
436000-0102-22-000-0	Medical Director Fees-Bristol-Medical Services	96,000.00			96,000.00	90,000.00
436200-0102-22-000-0	Dental Fees-Bristol-Medical Services	8,508.00			8,508.00	8,466.00
436300-0102-22-000-0	Physician Fees-Bristol-Medical Services	61,278.00			61,278.00	118.00
437000-0102-23-000-0	PT Fees-Bristol-Rehab Tpy and Ancnlry	384,235.00			384,235.00	362,287.00
437100-0102-23-000-0	OT Fees-Bristol-Rehab Tpy and Ancnlry	351,301.00			351,301.00	341,774.00
437200-0102-23-000-0	Speech Fees-Bristol-Rehab Tpy and Ancnlry	106,589.00			106,589.00	80,338.00
438010-0102-27-000-0	Radiology Fees-Bristol-Laboratory	0.00			0.00	0.00
438020-0102-27-000-0	X-Bristol-Laboratory	24,233.00			24,233.00	22,315.00
438030-0102-27-000-0	Lab Fees-Bristol-Laboratory	36,383.00			36,383.00	41,879.00
438400-0102-27-000-0	Respiratory Therapy Fee-Bristol-Laboratory	20,930.00			20,930.00	16,457.00
440000-0102-02-000-0	Purch Services-Bristol-Admin Staff	0.00			0.00	30,600.00
440000-0102-03-000-0	Purch Services-Bristol-Administration	5,910.00			5,910.00	2,034.00
440000-0102-04-000-0	Purch Services-Bristol-Fiscal Operations	68,349.00			68,349.00	55,689.00
440000-0102-07-000-0	Purch Services-Bristol-Rec Therapy	7,531.00			7,531.00	3,040.00
440000-0102-08-000-0	Purch Services-Bristol-Maintenance	99,249.00			99,249.00	72,327.00
440000-0102-09-000-0	Purch Services-Bristol-Housekeeping	0.00			0.00	0.00
440000-0102-12-000-0	Purch Services-Bristol-Security	312.00			312.00	4,270.00
440000-0102-13-000-0	Purch Services-Bristol-Dietary	4,103.00			4,103.00	14,624.00
440000-0102-15-000-0	Purch Services-Bristol-Nursing	150.00			150.00	2,151.00
440000-0102-18-000-0	Purch Services-Bristol-Marketing	0.00			0.00	0.00
440000-0102-20-000-0	Purch Services-Bristol-Purchasing	0.00			0.00	0.00
440001-0102-08-000-0	Ground Services-Bristol-Maintenance	27,291.00			27,291.00	28,783.00
440010-0102-15-000-0	Purch Services Ambulance-Bristol-Nursing	8,512.00			8,512.00	12,150.00
440050-0102-07-000-0	Cable Expense-Bristol-Rec Therapy	14,088.00			14,088.00	14,155.00
440100-0102-16-000-0	Audiology Fees-Bristol-ADC	0.00			0.00	0.00
442000-0102-08-000-0	Pest Control-Bristol-Maintenance	5,771.00			5,771.00	3,504.00
443000-0102-08-000-0	Carting-Bristol-Maintenance	33,298.00			33,298.00	36,956.00
450000-0102-03-000-0	Rental Expenses-Bristol-Administration	0.00			0.00	0.00
450000-0102-07-000-0	Rental Expenses-Bristol-Rec Therapy	0.00			0.00	0.00
450000-0102-24-000-0	Rental Expenses-Bristol-Respiratory	0.00			0.00	0.00
452000-0102-04-000-0	Equip Rental-Bristol-Fiscal Operations	11,590.00		(10,946.00)	644.00	1,084.00
			RJE - 2	(10,946.00)		
452000-0102-08-000-0	Equip Rental-Bristol-Maintenance	0.00			0.00	0.00
452000-0102-13-000-0	Equip Rental-Bristol-Dietary	0.00			0.00	34.00
452000-0102-15-000-0	Equip Rental-Bristol-Nursing	35,048.00			35,048.00	39,325.00
452000-0102-23-000-0	Equip Rental-Bristol-Rehab Tpy and Ancnlry	10,282.00			10,282.00	10,171.00
452000-0102-24-000-0	Equip Rental-Bristol-Respiratory	42,669.00			42,669.00	36,184.00
460000-0102-25-000-0	Utilities-Bristol-Property	0.00			0.00	5,867.00
461000-0102-03-000-0	Telephone-Bristol-Administration	14,407.00			14,407.00	35,069.00
461100-0102-03-000-0	Telephone - Cell-Bristol-Administration	1,627.00			1,627.00	4,650.00
462000-0102-25-000-0	Electric-Bristol-Property	153,249.00			153,249.00	139,250.00
463000-0102-25-000-0	Gas-Bristol-Property	40,432.00			40,432.00	42,207.00
464000-0102-25-000-0	Sewer-Bristol-Property	0.00			0.00	0.00
465000-0102-25-000-0	Oil-Bristol-Property	0.00			0.00	0.00
466000-0102-25-000-0	Water-Bristol-Property	21,698.00			21,698.00	15,775.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
471000-0102-25-000-0	Rent-Bristol-Property	1,260,000.00			1,260,000.00	1,260,000.00
472000-0102-25-000-0	Personal Property Taxes-Bristol-Property	18,648.00			18,648.00	15,230.00
472500-0102-25-000-0	Property Insurance-Bristol-Property	18,189.00			18,189.00	16,581.00
473000-0102-25-000-0	Real Estate Taxes-Bristol-Property	217,343.00			217,343.00	228,309.00
484000-0102-25-000-0	Depe Exp LHI-Bristol	41,143.00		11,195.00	52,338.00	42,090.00
			RJE - 6	11,195.00		
486000-0102-25-000-0	Depr Exp MME-Bristol	102,445.00		(11,195.00)	91,250.00	103,486.00
			RJE - 6	(11,195.00)		
488500-0102-25-000-0	Amort Exp Good Will-Bristol	198,939.00			198,939.00	198,939.00
491000-0102-03-000-0	Dues-Bristol-Administration	11,229.00		(1,546.00)	9,683.00	9,333.00
			RJE - 4	(1,546.00)		
491001-0102-03-000-0	Subscriptions-Bristol-Administration	2,628.00			2,628.00	3,308.00
500000-0102-03-000-0	Licenses and Permits-Bristol-Administration	1,295.00		1,546.00	2,841.00	2,818.00
			RJE - 4	1,546.00		
501000-0102-03-000-0	Advertising Employment-Bristol-Administration	1,200.00			1,200.00	1,200.00
501100-0102-03-000-0	Advertising Promotional-Bristol-Administration	16,586.00			16,586.00	3,925.00
501100-0102-18-000-0	Advertising Promotional-Bristol-Marketing	9,549.00			9,549.00	27,395.00
503000-0102-03-000-0	Penalties-Bristol-Administration	29,699.00			29,699.00	136,507.00
503100-0102-03-000-0	Interest-Bristol-Administration	1,850.00			1,850.00	1,117.00
503110-0102-25-000-0	Interest Expense only 1-Bristol-Property	0.00			0.00	0.00
503130-0102-03-000-0	Interest on Computer Loan-Bristol-Administrati	2,354.00			2,354.00	3,418.00
503200-0102-03-000-0	Bank Charges-Bristol-Administration	18,281.00			18,281.00	16,036.00
504000-0102-03-000-0	Postage-Bristol-Administration	4,451.00			4,451.00	4,977.00
505000-0102-03-000-0	Background Check-Bristol-Administration	4,419.00			4,419.00	7,008.00
507000-0102-03-000-0	Revenue Assessment-Bristol-Administration	815,703.00			815,703.00	764,182.00
508000-0102-03-000-0	Bad Debt Expense-Bristol-Administration	171,085.00			171,085.00	165,760.00
508010-0102-03-000-0	Bad Debt Mdcr-Bristol-Administration	4,279.00			4,279.00	7,920.00
509000-0102-03-000-0	Seminars-Bristol-Administration	4,614.00			4,614.00	14,402.00
510000-0102-03-000-0	Liability Ins-Bristol-Administration	81,449.00			81,449.00	75,699.00
512000-0102-03-000-0	Umbrella Ins-Bristol-Administration	0.00			0.00	87.00
513000-0102-03-000-0	Crime Ins-Bristol-Administration	2,146.00			2,146.00	2,713.00
520000-0102-03-000-0	Auto Expense-Bristol-Administration	1,228.00			1,228.00	1,875.00
520100-0102-03-000-0	Auto Lease Expense-Bristol-Administration	0.00			0.00	0.00
521000-0102-03-000-0	Travel Expense-Bristol-Administration	5,179.00			5,179.00	3,995.00
523000-0102-03-000-0	Emp Benefits-Bristol-Administration	26,872.00			26,872.00	10,808.00
523019-0102-03-000-0	Employee Benefits Other COVID-Bristol-Administrati	0.00			0.00	239.00
530000-0102-15-000-0	Pool RNs-Bristol-Nursing	101,024.00			101,024.00	115,064.00
531000-0102-15-000-0	Pool LPNs-Bristol-Nursing	211,159.00			211,159.00	340,613.00
532000-0102-15-000-0	Pool CNA-Bristol-Nursing	292,406.00			292,406.00	466,549.00
533000-0102-10-000-0	Outside Services-Bristol-Laundry- -	184,185.00			184,185.00	161,525.00
540000-0102-03-000-0	Donations-Bristol-Administration	200.00			200.00	0.00
541000-0102-03-000-0	Misc. Expense-Bristol-Administration	10,703.00			10,703.00	13,579.00
541000-0102-19-000-0	Misc. Expense-Bristol-LTHHC	0.00			0.00	0.00
541001-0102-03-000-0	Political Contributions -Bristol-Administration- -	0.00			0.00	1,250.00
541050-0102-03-000-0	Prior Period Expense-Bristol-Administration	19,457.00			19,457.00	9,042.00
542000-0102-03-000-0	Corporate Tax - State-Bristol-Administration	0.00			0.00	115,317.00
542900-0102-03-000-0	CT PET Tax Expense-Bristol-Administration	15,043.00			15,043.00	0.00
543000-0102-03-000-0	Corporate Tax - Federal-Bristol-Administration- -	0.00			0.00	0.00
560000-0102-18-000-0	Other Direct-Bristol-Marketing	0.00			0.00	0.00
Marcum 101	MDS Coordinator	0.00		100,353.00	100,353.00	111,345.00
			RJE - 1	100,353.00		
Marcum 102	Staff Dev Coordinator	0.00		121,236.00	121,236.00	39,120.00
			RJE - 1	121,236.00		
Marcum 103	Leased Equipment	0.00		55,360.00	55,360.00	56,278.00
			RJE - 2	55,360.00		
Marcum 104	Chamber Dues	0.00			0.00	0.00
Marcum 105	Infection Control	0.00		104,346.00	104,346.00	68,073.00
			RJE - 1	104,346.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		152,411.00		0.00	152,411.00	200,164.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - The Pines at Bristol**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [1]	Operators/Owners					
400000-0102-01-072-0	Salary-Bristol-Operator-Operator-	0.00		0.00	0.00	10,200.00
400000-0102-01-073-0	Salary-Bristol-Operator-Owner-	31,286.00		0.00	31,286.00	514.00
Subtotal [1] Operators/Owners		31,286.00		0.00	31,286.00	10,714.00
Subgroup : [2]	Administrators					
400000-0102-03-009-0	Salary-Bristol-Administration-Administrator-	63,951.00	RJE - 5	200,691.00	264,642.00	219,514.00
Subtotal [2] Administrators		63,951.00		200,691.00	264,642.00	219,514.00
Subgroup : [4]	Other Administrative Salaries					
400000-0102-03-007-0	Salary-Bristol-Administration-Administrative Ass-	86,351.00		0.00	86,351.00	105,608.00
400000-0102-04-007-0	Salary-Bristol-Fiscal Operations-Administrative -	108,221.00		0.00	108,221.00	91,356.00
400000-0102-05-065-0	Salary-Bristol-Medical Records-Medical Records-	47,417.00		0.00	47,417.00	44,696.00
400000-0102-21-040-0	Salary-Bristol-Human Resources-Dir of Human Reso-	53,972.00		0.00	53,972.00	63,765.00
400050-0102-03-007-0	Salary - PTO-Bristol-Administration-Administrati-	(1,613.00)		0.00	(1,613.00)	(1,063.00)
400050-0102-04-007-0	Salary - PTO-Bristol-Fiscal Operations-Administr-	957.00		0.00	957.00	4,778.00
400050-0102-05-065-0	Salary - PTO-Bristol-Medical Records-Medical Rec-	490.00		0.00	490.00	(400.00)
400050-0102-21-040-0	Salary - PTO-Bristol-Human Resources-Dir of Huma-	2,296.00		0.00	2,296.00	(1,137.00)
Subtotal [4] Other Administrative Salaries		298,091.00		0.00	298,091.00	307,603.00
Subgroup : [5A]	Head Dietitian					
400000-0102-13-035-0	Salary - Bristol-Dietary-Dietician-	30,000.00		0.00	30,000.00	28,918.00
400050-0102-13-035-0	Salary - PTO-Bristol-Dietary-Dietician-	2,335.00		0.00	2,335.00	2,830.00
Subtotal [5A] Head Dietitian		32,335.00		0.00	32,335.00	31,748.00
Subgroup : [5B]	Food Service Supervisor					
400000-0102-13-101-0	Salary-Bristol-Dietary-Supervisor-	73,055.00		0.00	73,055.00	73,359.00
400050-0102-13-101-0	Salary - PTO-Bristol-Dietary-Supervisor-	3,081.00		0.00	3,081.00	5,364.00
Subtotal [5B] Food Service Supervisor		76,136.00		0.00	76,136.00	78,723.00
Subgroup : [5C]	Dietary Workers					
400000-0102-13-013-0	Salary-Bristol-Dietary-Aide-	325,184.00		0.00	325,184.00	271,506.00
400000-0102-13-031-0	Salary-Bristol-Dietary-Cook-	110,883.00		0.00	110,883.00	114,038.00
400050-0102-13-013-0	Salary - PTO-Bristol-Dietary-Aide-	(3,425.00)		0.00	(3,425.00)	6,494.00
400050-0102-13-031-0	Salary - PTO-Bristol-Dietary-Cook-	3,317.00		0.00	3,317.00	816.00
Subtotal [5C] Dietary Workers		435,959.00		0.00	435,959.00	392,854.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0102-09-048-0	Salary-Bristol-Housekeeping-Housekeeper-	379,232.00		0.00	379,232.00	328,192.00
400000-0102-09-101-0	Salary-Bristol-Housekeeping-Supervisor-	0.00		0.00	0.00	9,209.00
400050-0102-09-048-0	Salary - PTO-Bristol-Housekeeping-Supervisor-	(2,723.00)		0.00	(2,723.00)	2,114.00
400050-0102-09-101-0	Salary - PTO-Bristol-Housekeeping-Housekeeper-	2,384.00		0.00	2,384.00	(1,551.00)
Subtotal [6B] Other Housekeeping Workers		378,903.00		0.00	378,903.00	337,964.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0102-08-101-0	Salary-Bristol-Maintenance-Supervisor-	57,172.00		0.00	57,172.00	77,272.00
400050-0102-08-101-0	Salary - PTO-Bristol-Maintenance-Supervisor-	(15,573.00)		0.00	(15,573.00)	3,315.00
Subtotal [7A] Engineer or Chief of Maintenance		41,599.00		0.00	41,599.00	80,587.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0102-08-058-0	Salary-Bristol-Maintenance-Maintenance Worker-	50,673.00		0.00	50,673.00	56,155.00
400050-0102-08-058-0	Salary - PTO-Bristol-Maintenance-Maintenance Wor-	6,985.00		0.00	6,985.00	710.00
Subtotal [7B] Other Maintenance Workers		57,658.00		0.00	57,658.00	56,865.00
Subgroup : [8B]	Other Laundry Workers					
400000-0102-10-051-0	Salary-Bristol-Laundry-Laundry Aide-	37,340.00		0.00	37,340.00	36,961.00
400050-0102-10-051-0	Salary - PTO-Bristol-Laundry-Laundry Aide-	911.00		0.00	911.00	1,535.00
Subtotal [8B] Other Laundry Workers		38,251.00		0.00	38,251.00	38,496.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0102-14-012-0	Salary-Bristol-Nursing Admin-ADNS-	101,532.00		0.00	101,532.00	77,762.00
400000-0102-14-044-0	Salary-Bristol-Nursing Admin-DNS-	143,129.00		0.00	143,129.00	153,362.00
400050-0102-14-012-0	Salary - PTO-Bristol-Nursing Admin-ADNS-	1,027.00		0.00	1,027.00	675.00
400050-0102-14-044-0	Salary - PTO-Bristol-Nursing Admin-DNS-	3,608.00		0.00	3,608.00	(11,472.00)
Subtotal [12A] Director of Nurses/Assistant Director		249,296.00		0.00	249,296.00	220,327.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0102-15-092-0	Salary-Bristol-Nursing-RN-	1,002,356.00	RJE - 1	(325,935.00)	676,421.00	601,032.00
400050-0102-15-092-0	Salary - PTO-Bristol-Nursing-RN-	(2,793.00)		(325,935.00)	(2,793.00)	5,700.00
Subtotal [12B1] RNs - Direct Care		999,563.00		(325,935.00)	673,628.00	606,732.00
Subgroup : [12B2]	RNs - Administrative					
400000-0102-14-028-0	Salary-Bristol-Nursing Admin-Clerical-	135,281.00		0.00	135,281.00	112,459.00
400050-0102-14-028-0	Salary - PTO-Bristol-Nursing Admin-Clerical-	2,950.00		0.00	2,950.00	(117.00)
Marcum 101	MDS Coordinator	0.00	RJE - 1	100,353.00	100,353.00	111,345.00
Marcum 102	Staff Dev Coordinator	0.00	RJE - 1	121,236.00	121,236.00	39,120.00
Marcum 105	Infection Control	0.00	RJE - 1	104,346.00	104,346.00	68,073.00
Subtotal [12B2] RNs - Administrative		138,231.00		325,935.00	464,166.00	330,880.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0102-15-052-0	Salary-Bristol-Nursing-LPN-	1,633,724.00		0.00	1,633,724.00	1,531,849.00
400050-0102-15-052-0	Salary - PTO-Bristol-Nursing-LPN-	10,749.00		0.00	10,749.00	7,799.00
Subtotal [12C1] LPNs - Direct Care		1,644,473.00		0.00	1,644,473.00	1,539,648.00
Subgroup : [12C2]	LPNs - Administrative					
400000-0102-14-052-0	Salary-Bristol-Nursing Admin-LPN-	134,421.00		0.00	134,421.00	89,890.00
400050-0102-14-052-0	Salary - PTO-Bristol-Nursing Admin-LPN-	(35.00)		0.00	(35.00)	35.00
Subtotal [12C2] LPNs - Administrative		134,386.00		0.00	134,386.00	89,925.00
Subgroup : [12D]	Aides and Attendants					
400000-0102-15-021-0	Salary-Bristol-Nursing-CNA-	2,448,765.00		0.00	2,448,765.00	2,138,269.00
400050-0102-15-021-0	Salary - PTO-Bristol-Nursing-CNA-	(616.00)		0.00	(616.00)	(1,049.00)
Subtotal [12D] Aides and Attendants		2,448,149.00		0.00	2,448,149.00	2,137,220.00
Subgroup : [12H]	Recreation Workers					
400000-0102-07-038-0	Salary-Bristol-Rec Therapy-Dir-	63,976.00		0.00	63,976.00	74,876.00
400000-0102-07-086-0	Salary-Bristol-Rec Therapy-Rec Therapist-	103,148.00		0.00	103,148.00	84,539.00
400050-0102-07-038-0	Salary - PTO-Bristol-Rec Therapy-Dir-	(3.00)		0.00	(3.00)	(17,926.00)
400050-0102-07-086-0	Salary - PTO-Bristol-Rec Therapy-Rec Therapist-	(339.00)		0.00	(339.00)	3,512.00
Subtotal [12H] Recreation Workers		166,782.00		0.00	166,782.00	145,001.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - The Pines at Bristol**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [12M]	Social Workers/Case Management					
400000-0102-06-096-0	Salary-Bristol-Social service-Social Worker-	172,077.00		0.00	172,077.00	141,451.00
400050-0102-06-096-0	Salary - PTO-Bristol-Social service-Social Worker-	(581.00)		0.00	(581.00)	3,334.00
Subtotal [12M] Social Workers/Case Management		171,496.00		0.00	171,496.00	144,785.00
Subgroup : [12O]	Other					
400000-0102-11-011-0	Salary-Bristol-Admissions-Admissions Coordinator-	16,412.00		0.00	16,412.00	6,824.00
400000-0102-11-038-0	Salary-Bristol-Admissions-Dir-	174,159.00		0.00	174,159.00	174,778.00
400000-0102-24-157-0	Salary-Bristol-Respiratory- -	289.00		0.00	289.00	0.00
400050-0102-11-038-0	Salary - PTO-Bristol-Admissions-Dir-	(8,130.00)		0.00	(8,130.00)	642.00
Subtotal [12O] Other		182,730.00		0.00	182,730.00	182,244.00
Total [10-A] Salaries and Wages		7,589,275.00		200,691.00	7,789,966.00	6,951,830.00
Group : [13-B]	Professional Fees					
Subgroup : [2]	Dentist					
436200-0102-22-000-0	Dental Fees-Bristol-Medical Services	8,508.00		0.00	8,508.00	8,466.00
Subtotal [2] Dentist		8,508.00		0.00	8,508.00	8,466.00
Subgroup : [3]	Pharmacist					
431010-0102-23-000-0	Pharmacy fees-Bristol-Rehab Tpy and Ancnlry- -	17,478.00		0.00	17,478.00	14,771.00
Subtotal [3] Pharmacist		17,478.00		0.00	17,478.00	14,771.00
Subgroup : [5A]	PT - Resident Care					
437000-0102-23-000-0	PT Fees-Bristol-Rehab Tpy and Ancnlry	384,235.00		0.00	384,235.00	362,287.00
Subtotal [5A] PT - Resident Care		384,235.00		0.00	384,235.00	362,287.00
Subgroup : [8A]	Medical Director					
436000-0102-22-000-0	Medical Director Fees-Bristol-Medical Services	96,000.00		0.00	96,000.00	90,000.00
Subtotal [8A] Medical Director		96,000.00		0.00	96,000.00	90,000.00
Subgroup : [8C]	Resident Care					
436300-0102-22-000-0	Physician Fees-Bristol-Medical Services	61,278.00		0.00	61,278.00	118.00
Subtotal [8C] Resident Care		61,278.00		0.00	61,278.00	118.00
Subgroup : [9A]	ST - Resident Care					
437200-0102-23-000-0	Speech Fees-Bristol-Rehab Tpy and Ancnlry	106,589.00		0.00	106,589.00	80,338.00
Subtotal [9A] ST - Resident Care		106,589.00		0.00	106,589.00	80,338.00
Subgroup : [10A]	OT - Resident Care					
437100-0102-23-000-0	OT Fees-Bristol-Rehab Tpy and Ancnlry	351,301.00		0.00	351,301.00	341,774.00
Subtotal [10A] OT - Resident Care		351,301.00		0.00	351,301.00	341,774.00
Subgroup : [11A1]	RN's - Direct Care					
440000-0102-15-000-0	Purch Services-Bristol-Nursing	150.00		0.00	150.00	2,151.00
530000-0102-15-000-0	Pool RNs-Bristol-Nursing	101,024.00		0.00	101,024.00	115,064.00
Subtotal [11A1] RN's - Direct Care		101,174.00		0.00	101,174.00	117,215.00
Subgroup : [11B1]	LPN's - Direct Care					
531000-0102-15-000-0	Pool LPNs-Bristol-Nursing	211,159.00		0.00	211,159.00	340,613.00
Subtotal [11B1] LPN's - Direct Care		211,159.00		0.00	211,159.00	340,613.00
Subgroup : [11C]	Aides					
532000-0102-15-000-0	Pool CNA-Bristol-Nursing	292,406.00		0.00	292,406.00	466,549.00
Subtotal [11C] Aides		292,406.00		0.00	292,406.00	466,549.00
Subgroup : [12]	Other					
431000-0102-15-000-0	Consulting Fees-Bristol-Nursing	18,684.00		0.00	18,684.00	40,729.00
431000-0102-23-000-0	Consulting Fees-Bristol-Rehab Tpy and Ancnlry	0.00		0.00	0.00	168.00
Subtotal [12] Other		18,684.00		0.00	18,684.00	40,897.00
Total [13-B] Professional Fees		1,648,812.00		0.00	1,648,812.00	1,863,028.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
401400-0102-29-000-0	Workers Compensation-Bristol-Emp Benefits	309,712.00		0.00	309,712.00	316,384.00
401450-0102-29-000-0	Workers Comp Retro Exp-Bristol-Emp Benefits- -	0.00		0.00	0.00	33,710.00
Subtotal [1A1] Workmen's Compensation		309,712.00		0.00	309,712.00	350,094.00
Subgroup : [1A3]	Unemployment Insurance					
401100-0102-29-000-0	FUI-Bristol-Emp Benefits	13,780.00		0.00	13,780.00	8,825.00
401200-0102-29-000-0	SUI-Bristol-Emp Benefits	81,630.00		0.00	81,630.00	93,193.00
Subtotal [1A3] Unemployment Insurance		95,410.00		0.00	95,410.00	102,018.00
Subgroup : [1A4]	Social Security (FICA)					
401000-0102-29-000-0	FICA-Bristol-Emp Benefits	566,442.00		0.00	566,442.00	516,591.00
Subtotal [1A4] Social Security (FICA)		566,442.00		0.00	566,442.00	516,591.00
Subgroup : [1A5]	Health Insurance					
401300-0102-29-000-0	Health Ins-Bristol-Emp Benefits	946,451.00		0.00	946,451.00	542,520.00
Subtotal [1A5] Health Insurance		946,451.00		0.00	946,451.00	542,520.00
Subgroup : [1A7]	Pensions					
401700-0102-29-000-0	Pension-Bristol-Emp Benefits	381,506.00		0.00	381,506.00	158,626.00
Subtotal [1A7] Pensions		381,506.00		0.00	381,506.00	158,626.00
Subgroup : [1A9]	Other					
505000-0102-03-000-0	Background Check-Bristol-Administration	4,419.00		0.00	4,419.00	7,008.00
Subtotal [1A9] Other		4,419.00		0.00	4,419.00	7,008.00
Subgroup : [1C]	Bad Debts					
508000-0102-03-000-0	Bad Debt Expense-Bristol-Administration	171,085.00		0.00	171,085.00	165,760.00
508010-0102-03-000-0	Bad Debt Mdcr-Bristol-Administration	4,279.00		0.00	4,279.00	7,920.00
Subtotal [1C] Bad Debts		175,364.00		0.00	175,364.00	173,680.00
Subgroup : [1D]	Accounting and Auditing					
432000-0102-03-000-0	Accounting Fees-Bristol-Administration	28,685.00		0.00	28,685.00	34,685.00
Subtotal [1D] Accounting and Auditing		28,685.00		0.00	28,685.00	34,685.00
Subgroup : [1E]	Legal					
433000-0102-03-000-0	Legal Fees-Bristol-Administration	18,999.00		0.00	18,999.00	12,952.00
433100-0102-03-000-0	Legal Fees - Labor-Bristol-Administration	0.00		0.00	0.00	14,807.00
433200-0102-03-000-0	Legal Fees - Collections-Bristol-Administration	18,329.00		0.00	18,329.00	15,354.00
433300-0102-03-000-0	Legal Fees - Non-reimbursable-Bristol-Admin	324.00		0.00	324.00	384.00
Subtotal [1E] Legal		37,652.00		0.00	37,652.00	43,497.00
Subgroup : [1G]	Office Supplies					
410000-0102-03-000-0	Supplies-Bristol-Administration	1,010.00		0.00	1,010.00	3,930.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - The Pines at Bristol**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
410000-0102-04-000-0	Supplies-Bristol-Fiscal Operations	23,713.00		0.00	23,713.00	28,840.00
410019-0102-04-000-0	Supplies COVID-Bristol-Fiscal Operations	0.00		0.00	0.00	119.00
420000-0102-03-000-0	Minor Equip-Bristol-Administration	867.00		0.00	867.00	0.00
420000-0102-04-000-0	Minor Equip-Bristol-Fiscal Operations	0.00		0.00	0.00	206.00
452000-0102-04-000-0	Equip Rental-Bristol-Fiscal Operations	11,590.00		(10,946.00)	644.00	1,084.00
Subtotal [1G] Office Supplies		37,180.00	RJE - 2	(10,946.00)	26,234.00	34,179.00
Subgroup : [1H1]	Telephone and Telegraph					
461000-0102-03-000-0	Telephone-Bristol-Administration	14,407.00		0.00	14,407.00	35,069.00
Subtotal [1H1] Telephone and Telegraph		14,407.00		0.00	14,407.00	35,069.00
Subgroup : [1H2]	Cellular Phones and Beepers					
461100-0102-03-000-0	Telephone - Cell-Bristol-Administration	1,627.00		0.00	1,627.00	4,650.00
Subtotal [1H2] Cellular Phones and Beepers		1,627.00		0.00	1,627.00	4,650.00
Subgroup : [1J]	Corporation Business Taxes					
542000-0102-03-000-0	Corporate Tax - State-Bristol-Administration	0.00		0.00	0.00	115,317.00
Subtotal [1J] Corporation Business Taxes		0.00		0.00	0.00	115,317.00
Subgroup : [1K1]	Other Taxes - Income					
542900-0102-03-000-0	CT PET Tax Expense-Bristol-Administration	15,043.00		0.00	15,043.00	0.00
Subtotal [1K1] Other Taxes - Income		15,043.00		0.00	15,043.00	0.00
Subgroup : [1K3]	Resident Day User Fee					
507000-0102-03-000-0	Revenue Assessment-Bristol-Administration	815,703.00		0.00	815,703.00	764,182.00
Subtotal [1K3] Resident Day User Fee		815,703.00		0.00	815,703.00	764,182.00
Total [15] Expenditures Other than Salaries		3,429,601.00		(10,946.00)	3,418,655.00	2,882,116.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
402000-0102-03-000-0	Holiday Expense-Bristol-Administration	4,500.00		0.00	4,500.00	5,125.00
Subtotal [2] Holiday Parties for Staff		4,500.00		0.00	4,500.00	5,125.00
Subgroup : [3]	Gifts to Staff and Residents					
523000-0102-03-000-0	Emp Benefits-Bristol-Administration	26,872.00		0.00	26,872.00	10,808.00
Subtotal [3] Gifts to Staff and Residents		26,872.00		0.00	26,872.00	10,808.00
Subgroup : [4]	Employee Travel					
521000-0102-03-000-0	Travel Expense-Bristol-Administration	5,179.00		0.00	5,179.00	3,995.00
Subtotal [4] Employee Travel		5,179.00		0.00	5,179.00	3,995.00
Subgroup : [5]	Education Expense					
509000-0102-03-000-0	Seminars-Bristol-Administration	4,614.00		0.00	4,614.00	14,402.00
Subtotal [5] Education Expense		4,614.00		0.00	4,614.00	14,402.00
Subgroup : [6]	Automobile Expense					
520000-0102-03-000-0	Auto Expense-Bristol-Administration	1,228.00		0.00	1,228.00	1,875.00
Subtotal [6] Automobile Expense		1,228.00		0.00	1,228.00	1,875.00
Subgroup : [M1]	Advertising Help Wanted					
501000-0102-03-000-0	Advertising Employment-Bristol-Administration	1,200.00		0.00	1,200.00	1,200.00
Subtotal [M1] Advertising Help Wanted		1,200.00		0.00	1,200.00	1,200.00
Subgroup : [M3]	Advertising Other					
410000-0102-18-000-0	Supplies-Bristol-Marketing	16,960.00		0.00	16,960.00	11,712.00
501100-0102-03-000-0	Advertising Promotional-Bristol-Administration	16,586.00		0.00	16,586.00	3,925.00
501100-0102-18-000-0	Advertising Promotional-Bristol-Marketing	9,549.00		0.00	9,549.00	27,395.00
Subtotal [M3] Advertising Other		43,095.00		0.00	43,095.00	43,032.00
Subgroup : [M7]	Postage					
504000-0102-03-000-0	Postage-Bristol-Administration	4,451.00		0.00	4,451.00	4,977.00
Subtotal [M7] Postage		4,451.00		0.00	4,451.00	4,977.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
491000-0102-03-000-0	Dues-Bristol-Administration	11,229.00		(1,546.00)	9,683.00	9,333.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		11,229.00	RJE - 4	(1,546.00)	9,683.00	9,333.00
Subgroup : [M9]	Subscriptions					
491001-0102-03-000-0	Subscriptions-Bristol-Administration	2,628.00		0.00	2,628.00	3,308.00
Subtotal [M9] Subscriptions		2,628.00		0.00	2,628.00	3,308.00
Subgroup : [M10]	Contributions					
540000-0102-03-000-0	Donations-Bristol-Administration	200.00		0.00	200.00	0.00
541001-0102-03-000-0	Political Contributions -Bristol-Administration -	0.00		0.00	0.00	1,250.00
Subtotal [M10] Contributions		200.00		0.00	200.00	1,250.00
Subgroup : [M11]	Services Provided by Contract					
431000-0102-03-000-0	Consulting Fees-Bristol-Administration	206,526.00		(200,691.00)	5,835.00	9,954.00
431000-0102-04-000-0	Consulting Fees-Bristol-Fiscal Operations	4,544.00	RJE - 5	(4,544.00)	0.00	0.00
435200-0102-03-000-0	IT ServicesAdministration-Bristol-Administration	99,800.00	RJE - 3	(4,544.00)	99,800.00	94,381.00
435210-0102-03-000-0	IT Rental-Bristol-Administration	50,396.00	RJE - 2	(44,414.00)	5,982.00	5,962.00
440000-0102-02-000-0	Purch Services-Bristol-Admin Staff	0.00		0.00	0.00	30,600.00
440000-0102-03-000-0	Purch Services-Bristol-Administration	5,910.00		0.00	5,910.00	2,034.00
440000-0102-04-000-0	Purch Services-Bristol-Fiscal Operations	68,349.00		0.00	68,349.00	55,689.00
440000-0102-12-000-0	Purch Services-Bristol-Security	312.00		0.00	312.00	4,270.00
Subtotal [M11] Services Provided by Contract		435,837.00		(249,649.00)	186,188.00	202,890.00
Subgroup : [M12]	Administrative Management Services					
434000-0102-03-000-0	Shared Services-Bristol-Administration	742,389.00		4,544.00	746,933.00	660,937.00
Subtotal [M12] Administrative Management Services		742,389.00	RJE - 3	4,544.00	746,933.00	660,937.00
Subgroup : [M13]	Other					
107000-0102-00-000-0	Resident Refunds-Bristol	1,847.00		0.00	1,847.00	1,421.00
435000-0102-03-000-0	Computer License Fee-Bristol-Administration	0.00		0.00	0.00	103.00
488500-0102-25-000-0	Amort Exp Good Will-Bristol	198,939.00		0.00	198,939.00	198,939.00
500000-0102-03-000-0	Licenses and Permits-Bristol-Administration	1,295.00		1,546.00	2,841.00	2,818.00
503000-0102-03-000-0	Penalties-Bristol-Administration	29,699.00	RJE - 4	1,546.00	0.00	136,507.00
503200-0102-03-000-0	Bank Charges-Bristol-Administration	18,281.00		0.00	18,281.00	16,036.00
541000-0102-03-000-0	Misc. Expense-Bristol-Administration	10,703.00		0.00	10,703.00	13,579.00
541050-0102-03-000-0	Prior Period Expense-Bristol-Administration	19,457.00		0.00	19,457.00	9,042.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - The Pines at Bristol**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subtotal [M13] Other		280,221.00		1,546.00	281,767.00	378,445.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,563,643.00		(245,105.00)	1,318,538.00	1,341,577.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
412000-0102-13-000-0	Food-Bristol-Dietary	412,003.00		0.00	412,003.00	334,053.00
412019-0102-13-000-0	Food COVID-Bristol-Dietary	0.00		0.00	0.00	663.00
412100-0102-13-000-0	Food Supplements-Bristol-Dietary	30,247.00		0.00	30,247.00	21,908.00
523019-0102-03-000-0	Employee Benefits Other COVID-Bristol-Administrati	0.00		0.00	0.00	239.00
Subtotal [2A1] Raw Food		442,250.00		0.00	442,250.00	356,863.00
Subgroup : [2A2] Non-Food Supplies						
410019-0102-13-000-0	Supplies COVID-Bristol-Dietary	0.00		0.00	0.00	95.00
Subtotal [2A2] Non-Food Supplies		0.00		0.00	0.00	95.00
Subgroup : [2B] Purchased Services						
440000-0102-13-000-0	Purch Services-Bristol-Dietary	4,103.00		0.00	4,103.00	14,624.00
Subtotal [2B] Purchased Services		4,103.00		0.00	4,103.00	14,624.00
Subgroup : [2C] Other						
410000-0102-13-000-0	Supplies-Bristol-Dietary	43,649.00		0.00	43,649.00	32,518.00
420000-0102-13-000-0	Minor Equip-Bristol-Dietary	0.00		0.00	0.00	61.00
452000-0102-13-000-0	Equip Rental-Bristol-Dietary	0.00		0.00	0.00	34.00
Subtotal [2C] Other		43,649.00		0.00	43,649.00	32,613.00
Total [18] Dietary Basis for Allocation of Costs		490,002.00		0.00	490,002.00	404,195.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A1] Bed Linens, etc...washed, ironed..						
414000-0102-10-000-0	Diapers-Bristol-Laundry	45,041.00		0.00	45,041.00	46,062.00
414100-0102-10-000-0	Linen-Bristol-Laundry	486.00		0.00	486.00	282.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		45,527.00		0.00	45,527.00	46,344.00
Subgroup : [3B] Purchased Services						
533000-0102-10-000-0	Outside Services-Bristol-Laundry - -	184,185.00		0.00	184,185.00	161,525.00
Subtotal [3B] Purchased Services		184,185.00		0.00	184,185.00	161,525.00
Subgroup : [3C] Other						
410000-0102-10-000-0	Supplies-Bristol-Laundry	3,641.00		0.00	3,641.00	5,951.00
Subtotal [3C] Other		3,641.00		0.00	3,641.00	5,951.00
Total [19] Laundry-Basis for Allocation of Costs		233,353.00		0.00	233,353.00	213,820.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4C] Other						
410000-0102-09-000-0	Supplies-Bristol-Housekeeping	34,458.00		0.00	34,458.00	36,387.00
410019-0102-09-000-0	Supplies COVID-Bristol-Housekeeping	1,086.00		0.00	1,086.00	1,571.00
Subtotal [4C] Other		35,544.00		0.00	35,544.00	37,958.00
Subgroup : [5A1] Own Pharmacy						
411200-0102-23-000-0	Drugs Medicare Pt A-Bristol-Rehab Tpy and Ancilry	403,519.00		0.00	403,519.00	454,635.00
Subtotal [5A1] Own Pharmacy		403,519.00		0.00	403,519.00	454,635.00
Subgroup : [5B] Medicine Cabinet Drugs						
411700-0102-22-000-0	House Drugs (OTC)-Bristol-Medical Services	11,994.00		0.00	11,994.00	13,157.00
Subtotal [5B] Medicine Cabinet Drugs		11,994.00		0.00	11,994.00	13,157.00
Subgroup : [5C] Medical and Therapeutic Supplies						
410000-0102-15-000-0	Supplies-Bristol-Nursing	131,416.00		0.00	131,416.00	109,907.00
Subtotal [5C] Medical and Therapeutic Supplies		131,416.00		0.00	131,416.00	109,907.00
Subgroup : [5D] Ambulance/Limousine						
440010-0102-15-000-0	Purch Services Ambulance-Bristol-Nursing	8,512.00		0.00	8,512.00	12,150.00
Subtotal [5D] Ambulance/Limousine		8,512.00		0.00	8,512.00	12,150.00
Subgroup : [5E2] Oxygen - Other						
413001-0102-23-000-0	Oxygen Non Billable-Bristol-Rehab Tpy and Ancilry	12,502.00		0.00	12,502.00	18,981.00
438400-0102-27-000-0	Respiratory Therapy Fee-Bristol-Laboratory	20,930.00		0.00	20,930.00	16,457.00
Subtotal [5E2] Oxygen - Other		33,432.00		0.00	33,432.00	35,438.00
Subgroup : [5F] X-Rays and related radiological						
438020-0102-27-000-0	X-Bristol-Laboratory	24,233.00		0.00	24,233.00	22,315.00
Subtotal [5F] X-Rays and related radiological		24,233.00		0.00	24,233.00	22,315.00
Subgroup : [5H] Laboratory						
438030-0102-27-000-0	Lab Fees-Bristol-Laboratory	36,383.00		0.00	36,383.00	41,879.00
Subtotal [5H] Laboratory		36,383.00		0.00	36,383.00	41,879.00
Subgroup : [5I] Recreation						
410000-0102-07-000-0	Supplies-Bristol-Rec Therapy	6,511.00		0.00	6,511.00	3,608.00
420000-0102-07-000-0	Minor Equip-Bristol-Rec Therapy	1,952.00		0.00	1,952.00	638.00
440000-0102-07-000-0	Purch Services-Bristol-Rec Therapy	7,531.00		0.00	7,531.00	3,040.00
Subtotal [5I] Recreation		15,994.00		0.00	15,994.00	7,286.00
Subgroup : [5L] Cable Television						
440050-0102-07-000-0	Cable Expense-Bristol-Rec Therapy	14,088.00		0.00	14,088.00	14,155.00
Subtotal [5L] Cable Television		14,088.00		0.00	14,088.00	14,155.00
Subgroup : [5M] Other						
410019-0102-15-000-0	Supplies COVID-Bristol-Nursing	23,953.00		0.00	23,953.00	54,061.00
411010-0102-22-000-0	Flu Vaccine-Bristol-Medical Services - -	16,007.00		0.00	16,007.00	6,560.00
413500-0102-23-000-0	IV Thy Supplies-Bristol-Rehab Tpy and Ancilry	6,619.00		0.00	6,619.00	7,165.00
420000-0102-15-000-0	Minor Equip-Bristol-Nursing	3,745.00		0.00	3,745.00	3,545.00
431000-0102-22-000-0	Consulting Fees-Bristol-Medical Services	0.00		0.00	0.00	28,998.00
452000-0102-15-000-0	Equip Rental-Bristol-Nursing	35,048.00		0.00	35,048.00	39,325.00
452000-0102-23-000-0	Equip Rental-Bristol-Rehab Tpy and Ancilry	10,282.00		0.00	10,282.00	10,171.00
452000-0102-24-000-0	Equip Rental-Bristol-Respiratory	42,669.00		0.00	42,669.00	36,184.00
Subtotal [5M] Other		138,323.00		0.00	138,323.00	186,009.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		853,438.00		0.00	853,438.00	934,889.00
Group : [22] Maintenance and Property						
Subgroup : [6B] Heat						
463000-0102-25-000-0	Gas-Bristol-Property	40,432.00		0.00	40,432.00	42,207.00
Subtotal [6B] Heat		40,432.00		0.00	40,432.00	42,207.00
Subgroup : [6C] Light & Power						
460000-0102-25-000-0	Utilities-Bristol-Property	0.00		0.00	0.00	5,867.00
462000-0102-25-000-0	Electric-Bristol-Property	153,249.00		0.00	153,249.00	139,250.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - The Pines at Bristol**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subtotal [6C] Light & Power		153,249.00		0.00	153,249.00	145,117.00
Subgroup : [6D]	Water					
466000-0102-25-000-0	Water-Bristol-Property	21,698.00		0.00	21,698.00	15,775.00
Subtotal [6D] Water		21,698.00		0.00	21,698.00	15,775.00
Subgroup : [6E]	Equipment Lease					
Marcum 103	Leased Equipment	0.00	RJE - 2	55,360.00	55,360.00	56,278.00
Subtotal [6E] Equipment Lease		0.00		55,360.00	55,360.00	56,278.00
Subgroup : [6F]	Other					
410000-0102-08-000-0	Supplies-Bristol-Maintenance	47,366.00		0.00	47,366.00	32,901.00
420000-0102-08-000-0	Minor Equip-Bristol-Maintenance	265.00		0.00	265.00	0.00
440000-0102-08-000-0	Purch Services-Bristol-Maintenance	99,249.00		0.00	99,249.00	72,327.00
440001-0102-08-000-0	Ground Services-Bristol-Maintenance	27,291.00		0.00	27,291.00	28,783.00
442000-0102-08-000-0	Pest Control-Bristol-Maintenance	5,771.00		0.00	5,771.00	3,504.00
443000-0102-08-000-0	Carting-Bristol-Maintenance	33,298.00		0.00	33,298.00	36,956.00
Subtotal [6F] Other		213,240.00		0.00	213,240.00	174,471.00
Subgroup : [7D]	Movable Equipment					
486000-0102-25-000-0	Depr Exp MME-Bristol	102,445.00	RJE - 6	(11,195.00)	91,250.00	103,486.00
Subtotal [7D] Movable Equipment		102,445.00		(11,195.00)	91,250.00	103,486.00
Subgroup : [8C]	Leasehold Improvements					
484000-0102-25-000-0	Depe Exp LHI-Bristol	41,143.00	RJE - 6	11,195.00	52,338.00	42,090.00
Subtotal [8C] Leasehold Improvements		41,143.00		11,195.00	52,338.00	42,090.00
Subgroup : [9]	Rental Payments					
471000-0102-25-000-0	Rent-Bristol-Property	1,260,000.00		0.00	1,260,000.00	1,260,000.00
Subtotal [9] Rental Payments		1,260,000.00		0.00	1,260,000.00	1,260,000.00
Subgroup : [10A]	Real estate taxes paid by owner					
473000-0102-25-000-0	Real Estate Taxes-Bristol-Property	217,343.00		0.00	217,343.00	228,309.00
Subtotal [10A] Real estate taxes paid by owner		217,343.00		0.00	217,343.00	228,309.00
Subgroup : [10C]	Personal property taxes					
472000-0102-25-000-0	Personal Property Taxes-Bristol-Property	18,648.00		0.00	18,648.00	15,230.00
Subtotal [10C] Personal property taxes		18,648.00		0.00	18,648.00	15,230.00
Total [22] Maintenance and Property		2,068,198.00		55,360.00	2,123,558.00	2,082,963.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
503100-0102-03-000-0	Interest-Bristol-Administration	1,850.00		0.00	1,850.00	1,117.00
503130-0102-03-000-0	Interest on Computer Loan-Bristol-Administrati	2,354.00		0.00	2,354.00	3,418.00
Subtotal [12D] Other Interest Expense		4,204.00		0.00	4,204.00	4,535.00
Subgroup : [14A]	Insurance on Property					
472500-0102-25-000-0	Property Insurance-Bristol-Property	18,189.00		0.00	18,189.00	16,581.00
Subtotal [14A] Insurance on Property		18,189.00		0.00	18,189.00	16,581.00
Subgroup : [14C1]	Umbrella					
512000-0102-03-000-0	Umbrella Ins-Bristol-Administration	0.00		0.00	0.00	87.00
Subtotal [14C1] Umbrella		0.00		0.00	0.00	87.00
Subgroup : [14C3]	Other					
510000-0102-03-000-0	Liability Ins-Bristol-Administration	81,449.00		0.00	81,449.00	75,699.00
513000-0102-03-000-0	Crime Ins-Bristol-Administration	2,146.00		0.00	2,146.00	2,713.00
Subtotal [14C3] Other		83,595.00		0.00	83,595.00	78,412.00
Total [27] Interest and Insurance		105,988.00		0.00	105,988.00	99,615.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0102-00-000-0	Medicaid Room & Board-Bristol	(16,418,349.00)		0.00	(16,418,349.00)	(13,655,478.00)
Subtotal [1A] Medicaid Residents (CT only)		(16,418,349.00)		0.00	(16,418,349.00)	(13,655,478.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0102-00-000-0	Medicaid Room & Board Contra-Bristol	6,045,795.00		0.00	6,045,795.00	5,171,045.00
313005-0102-00-000-0	Medicaid Contra Other-Bristol	205.00		0.00	205.00	399.00
Subtotal [1B] Medicaid room and board contractual allowance		6,046,000.00		0.00	6,046,000.00	5,171,444.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
321000-0102-00-000-0	Medicare Pt A Room & Board-Bristol	(1,777,211.00)		0.00	(1,777,211.00)	(2,100,461.00)
328000-0102-00-000-0	Medicare Pt A Sequestration-Bristol	43,858.00		0.00	43,858.00	19,429.00
Subtotal [3A] Medicare Residents (All inclusive)		(1,733,353.00)		0.00	(1,733,353.00)	(2,081,032.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0102-00-000-0	Medicare Pt A R and B Contra-Bristol	1,425,245.00		0.00	1,425,245.00	1,721,677.00
323005-0102-00-000-0	Medicare Pt A Contra Other-Bristol	61,084.00		0.00	61,084.00	55,199.00
Subtotal [3B] Medicare room and board contractual allowance		1,486,329.00		0.00	1,486,329.00	1,776,876.00
Subgroup : [4A]	Private-pay residents and other					
303100-0102-00-000-0	Hospice Revenue-Bristol	(587,603.00)		0.00	(587,603.00)	(1,089,244.00)
341000-0102-00-000-0	Private Room & Board-Bristol	(1,826,470.00)		0.00	(1,826,470.00)	(2,070,791.00)
351000-0102-00-000-0	Comm Ins Room & Board-Bristol	(131,307.00)		0.00	(131,307.00)	(134,167.00)
371000-0102-00-000-0	Mgd Medicare Room and Board-Bristol	(2,044,767.00)		0.00	(2,044,767.00)	(2,249,006.00)
Subtotal [4A] Private-pay residents and other		(4,590,147.00)		0.00	(4,590,147.00)	(5,543,208.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303005-0102-00-000-0	Hospice Contra Other-Bristol	108.00		0.00	108.00	0.00
303700-0102-00-000-0	Hospice C/A-Bristol	211,780.00		0.00	211,780.00	408,195.00
341005-0102-00-000-0	Private Room & Board Contra-Bristol	52,622.00		0.00	52,622.00	50,574.00
351005-0102-00-000-0	Comm Ins Room & Board Contra-Bristol	22,248.00		0.00	22,248.00	16,080.00
353005-0102-00-000-0	Comm Ins Contra Other-Bristol	2,610.00		0.00	2,610.00	3,179.00
371005-0102-00-000-0	Mgd Medicare Room & Board Contra-Bristol	710,811.00		0.00	710,811.00	768,150.00
373005-0102-00-000-0	Mgd Medicare Contra Other-Bristol	58,919.00		0.00	58,919.00	57,933.00
Subtotal [4B] Private-pay room and board contractual allowance		1,059,098.00		0.00	1,059,098.00	1,304,111.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0102-00-000-0	Medicare Pt A Pharmacy-Bristol	(288,779.00)		0.00	(288,779.00)	(317,777.00)
Subtotal [5A] Prescription Drugs - Medicare		(288,779.00)		0.00	(288,779.00)	(317,777.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0102-00-000-0	Medicare Pt A Pharmacy Contra-Bristol	319,604.00		0.00	319,604.00	375,008.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		319,604.00		0.00	319,604.00	375,008.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - The Pines at Bristol**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [5C]	Prescription Drugs - Non-medicare					
304100-0102-00-000-0	Hospice Pharmacy-Bristol	(1,222.00)		0.00	(1,222.00)	(1,780.00)
314100-0102-00-000-0	Medicaid Pharmacy-Bristol	(74,489.00)		0.00	(74,489.00)	(56,308.00)
354100-0102-00-000-0	Comm Ins Pharmacy-Bristol	(13,697.00)		0.00	(13,697.00)	(35,982.00)
374100-0102-00-000-0	Mgd Medicare Pharmacy-Bristol	(367,967.00)		0.00	(367,967.00)	(352,085.00)
	Subtotal [5C] Prescription Drugs - Non-medicare	(457,375.00)		0.00	(457,375.00)	(446,155.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
304105-0102-00-000-0	Hospice Pharmacy Contra-Bristol	1,222.00		0.00	1,222.00	1,780.00
314105-0102-00-000-0	Medicaid Pharmacy Contra-Bristol	74,489.00		0.00	74,489.00	56,308.00
344105-0102-00-000-0	Private Pharmacy Contra-Bristol	0.00		0.00	0.00	3,048.00
354105-0102-00-000-0	Comm Ins Pharmacy Contra-Bristol	17,358.00		0.00	17,358.00	40,568.00
374105-0102-00-000-0	Mgd Medicare Pharmacy Contra-Bristol	412,114.00		0.00	412,114.00	387,881.00
	Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance	505,183.00		0.00	505,183.00	489,585.00
Subgroup : [7A]	Physical Therapy - Medicare					
324300-0102-00-000-0	Medicare Pt A PT-Bristol	(284,409.00)		0.00	(284,409.00)	(233,895.00)
334300-0102-00-000-0	Medicare Pt B PT-Bristol	(240,111.00)		0.00	(240,111.00)	(81,654.00)
	Subtotal [7A] Physical Therapy - Medicare	(524,520.00)		0.00	(524,520.00)	(315,549.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321006-0102-00-000-0	Medicare A PT Contra-Bristol	(331,710.00)		0.00	(331,710.00)	(395,522.00)
324305-0102-00-000-0	Medicare Pt A PT Contra-Bristol	284,409.00		0.00	284,409.00	233,895.00
334305-0102-00-000-0	Medicare Pt B PT Contra-Bristol	142,301.00		0.00	142,301.00	29,218.00
	Subtotal [7B] Physical Therapy - Medicare Contractual Allowance	95,000.00		0.00	95,000.00	(132,409.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
314300-0102-00-000-0	Medicaid PT-Bristol	(32,256.00)		0.00	(32,256.00)	(21,401.00)
337300-0102-00-000-0	Mgd Medicare Pt B PT-Bristol	0.00		0.00	0.00	1,650.00
344300-0102-00-000-0	Private PT-Bristol	(5,864.00)		0.00	(5,864.00)	(4,580.00)
354300-0102-00-000-0	Comm Ins PT-Bristol	(30,035.00)		0.00	(30,035.00)	(16,926.00)
374300-0102-00-000-0	Mgd Medicare PT-Bristol	(437,798.00)		0.00	(437,798.00)	(276,907.00)
378100-0102-00-000-0	Medicare Mgd Care Pt B PT-Bristol	(199,332.00)		0.00	(199,332.00)	(88,561.00)
	Subtotal [7C] Physical Therapy - Non-medicare	(705,285.00)		0.00	(705,285.00)	(406,725.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
314305-0102-00-000-0	Medicaid PT Contra-Bristol	32,256.00		0.00	32,256.00	21,401.00
337305-0102-00-000-0	Mgd Medicare Pt B PT Contra-Bristol	262.00		0.00	262.00	546.00
354305-0102-00-000-0	Comm Ins PT Contra-Bristol	30,035.00		0.00	30,035.00	16,926.00
371006-0102-00-000-0	Mgd Medicare PT Contra-Bristol	(76,993.00)		0.00	(76,993.00)	(78,854.00)
374305-0102-00-000-0	Mgd Medicare PT Contra-Bristol	439,325.00		0.00	439,325.00	278,293.00
378105-0102-00-000-0	Medicare Mgd Pt B PT Contra-Bristol	163,908.00		0.00	163,908.00	64,726.00
	Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance	588,793.00		0.00	588,793.00	303,038.00
Subgroup : [8A]	Speech Therapy - Medicare					
324400-0102-00-000-0	Medicare Pt A ST-Bristol	(85,439.00)		0.00	(85,439.00)	(81,791.00)
334400-0102-00-000-0	Medicare Pt B ST-Bristol	(99,418.00)		0.00	(99,418.00)	(27,579.00)
	Subtotal [8A] Speech Therapy - Medicare	(184,857.00)		0.00	(184,857.00)	(109,370.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
321008-0102-00-000-0	Medicare A ST Contra-Bristol	(151,140.00)		0.00	(151,140.00)	(187,251.00)
324405-0102-00-000-0	Medicare Pt A ST Contra-Bristol	85,439.00		0.00	85,439.00	81,791.00
334405-0102-00-000-0	Medicare Pt B ST Contra-Bristol	50,135.00		0.00	50,135.00	7,037.00
	Subtotal [8B] Speech Therapy - Medicare Contractual Allowance	(15,566.00)		0.00	(15,566.00)	(98,423.00)
Subgroup : [8C]	Speech Therapy - Non-medicare					
304400-0102-00-000-0	Hospice ST-Bristol	(182.00)		0.00	(182.00)	(930.00)
314400-0102-00-000-0	Medicaid ST-Bristol	(4,829.00)		0.00	(4,829.00)	(4,979.00)
354400-0102-00-000-0	Comm Ins ST-Bristol	0.00		0.00	0.00	(3,181.00)
374400-0102-00-000-0	Mgd Medicare ST-Bristol	(75,465.00)		0.00	(75,465.00)	(56,787.00)
378120-0102-00-000-0	Medicare Mgd Care Pt B ST-Bristol	(78,812.00)		0.00	(78,812.00)	(29,608.00)
	Subtotal [8C] Speech Therapy - Non-medicare	(159,288.00)		0.00	(159,288.00)	(95,485.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
304405-0102-00-000-0	Hospice ST Contra-Bristol	91.00		0.00	91.00	743.00
314405-0102-00-000-0	Medicaid ST Contra-Bristol	4,829.00		0.00	4,829.00	4,979.00
354405-0102-00-000-0	Comm Ins ST Contra-Bristol	0.00		0.00	0.00	3,181.00
371008-0102-00-000-0	Mgd Medicare ST Contra-Bristol	(26,830.00)		0.00	(26,830.00)	(29,114.00)
374405-0102-00-000-0	Mgd Medicare ST Contra-Bristol	75,465.00		0.00	75,465.00	56,787.00
378125-0102-00-000-0	Medicare Mgd Pt B STContra-Bristol	70,342.00		0.00	70,342.00	22,193.00
	Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance	123,897.00		0.00	123,897.00	58,769.00
Subgroup : [9A]	Occupational Therapy - Medicare					
324800-0102-00-000-0	Medicare Pt A OT-Bristol	(290,983.00)		0.00	(290,983.00)	(249,166.00)
334800-0102-00-000-0	Medicare Pt B OT-Bristol	(207,710.00)		0.00	(207,710.00)	(75,889.00)
	Subtotal [9A] Occupational Therapy - Medicare	(498,693.00)		0.00	(498,693.00)	(325,055.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
321007-0102-00-000-0	Medicare A OT Contra-Bristol	(308,929.00)		0.00	(308,929.00)	(368,807.00)
324805-0102-00-000-0	Medicare Pt A OT Contra-Bristol	290,983.00		0.00	290,983.00	249,166.00
334805-0102-00-000-0	Medicare Pt B OT Contra-Bristol	124,372.00		0.00	124,372.00	26,655.00
	Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance	106,426.00		0.00	106,426.00	(92,986.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare					
304800-0102-00-000-0	Hospice OT-Bristol	(4,060.00)		0.00	(4,060.00)	(761.00)
314800-0102-00-000-0	Medicaid OT-Bristol	(28,655.00)		0.00	(28,655.00)	(21,765.00)
337800-0102-00-000-0	Mgd Medicare Pt B OT-Bristol	0.00		0.00	0.00	234.00
344800-0102-00-000-0	Private OT-Bristol	(1,403.00)		0.00	(1,403.00)	(2,309.00)
354800-0102-00-000-0	Comm Ins OT-Bristol	(32,596.00)		0.00	(32,596.00)	(17,413.00)
374800-0102-00-000-0	Mgd Medicare OT-Bristol	(465,198.00)		0.00	(465,198.00)	(293,991.00)
378130-0102-00-000-0	Medicare Mgd Care Pt B OT-Bristol	(139,648.00)		0.00	(139,648.00)	(71,743.00)
	Subtotal [9C] Occupational Therapy - Non-medicare	(671,560.00)		0.00	(671,560.00)	(407,748.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
304805-0102-00-000-0	Hospice OT Contra-Bristol	2,346.00		0.00	2,346.00	444.00
314805-0102-00-000-0	Medicaid OT Contra-Bristol	28,655.00		0.00	28,655.00	21,765.00
337805-0102-00-000-0	Mgd Medicare Pt B OT Contra-Bristol	0.00		0.00	0.00	(12.00)
354805-0102-00-000-0	Comm Ins OT Contra-Bristol	32,596.00		0.00	32,596.00	17,413.00
371007-0102-00-000-0	Mgd Medicare OT Contra-Bristol	(71,334.00)		0.00	(71,334.00)	(73,253.00)
374805-0102-00-000-0	Mgd Medicare OT Contra-Bristol	465,198.00		0.00	465,198.00	293,991.00
378135-0102-00-000-0	Medicare Mgd Pt B OT Contra-Bristol	121,779.00		0.00	121,779.00	56,152.00
	Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance	579,240.00		0.00	579,240.00	316,500.00
Subgroup : [10A]	Other - Medicare					
321009-0102-00-000-0	Medicare A NTA Contra-Bristol	(501,964.00)		0.00	(501,964.00)	(561,829.00)
321010-0102-00-000-0	Medicare A Nsng Comp Contra-Bristol	(796,210.00)		0.00	(796,210.00)	(839,716.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - The Pines at Bristol**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
324000-0102-00-000-0	Medicare Pt A Ambulance-Bristol	(12,494.00)		0.00	(12,494.00)	(264.00)
324200-0102-00-000-0	MCR Pt A Chargeable Med Supp-Bristol	(8,268.00)		0.00	(8,268.00)	(12,612.00)
324205-0102-00-000-0	MCR Pt A Charge Med Supp Contra-Bristol	8,268.00		0.00	8,268.00	12,612.00
324500-0102-00-000-0	Medicare Pt A IV Therapy-Bristol	(30,825.00)		0.00	(30,825.00)	(57,231.00)
324600-0102-00-000-0	Medicare Pt A Lab-Bristol	(25,035.00)		0.00	(25,035.00)	(31,705.00)
325000-0102-00-000-0	Medicare Pt A X-Bristol	(23,555.00)		0.00	(23,555.00)	(23,231.00)
329000-0102-00-000-0	Medicare Pt A Settlement-Bristol	(4,654.00)		0.00	(4,654.00)	(5,148.00)
335700-0102-00-000-0	Medicare Pt B Flu/Pneumonia-Bristol	(7,055.00)		0.00	(7,055.00)	(3,071.00)
338000-0102-00-000-0	Medicare Pt B Prior Period-Bristol	3,891.00		0.00	3,891.00	784.00
Subtotal [10A] Other - Medicare		(1,397,901.00)		0.00	(1,397,901.00)	(1,521,411.00)
Subgroup : [10B]	Other - Non-medicare					
314600-0102-00-000-0	Medicaid Lab-Bristol	0.00		0.00	0.00	(81.00)
315000-0102-00-000-0	Medicaid X-Bristol	(204.00)		0.00	(204.00)	(318.00)
354500-0102-00-000-0	Comm Ins IV Therapy-Bristol	(3,660.00)		0.00	(3,660.00)	(4,586.00)
354600-0102-00-000-0	Comm Ins Lab-Bristol	(1,132.00)		0.00	(1,132.00)	(2,224.00)
355000-0102-00-000-0	Comm Ins X-Bristol	(1,479.00)		0.00	(1,479.00)	(955.00)
371009-0102-00-000-0	Mgd Medicare NTA Contra-Bristol	(121,063.00)		0.00	(121,063.00)	(112,756.00)
371010-0102-00-000-0	Mgd Medicare Nsg Comp Contra-Bristol	(164,769.00)		0.00	(164,769.00)	(162,121.00)
374000-0102-00-000-0	Mgd Medicare Ambulance-Bristol	(6,901.00)		0.00	(6,901.00)	0.00
374200-0102-00-000-0	Mgd Medicare Chargeable Medical Supplies-Bristol	(1,623.00)		0.00	(1,623.00)	(1,270.00)
374205-0102-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Bristol	1,623.00		0.00	1,623.00	1,270.00
374500-0102-00-000-0	Mgd Medicare IV Therapy-Bristol	(55,057.00)		0.00	(55,057.00)	(35,796.00)
374600-0102-00-000-0	Mgd Medicare Lab-Bristol	(26,564.00)		0.00	(26,564.00)	(32,470.00)
374900-0102-00-000-0	Mgd Medicare Specialty Beds-Bristol	(2,947.00)		0.00	(2,947.00)	(4,545.00)
375000-0102-00-000-0	Mgd Medicare X-Bristol	(22,506.00)		0.00	(22,506.00)	(20,918.00)
375700-0102-00-000-0	Mgd Medicare Flu/Pneumonia-Bristol	(10,180.00)		0.00	(10,180.00)	(6,074.00)
376000-0102-00-000-0	Mgd Medicare Prior Period-Bristol	13,099.00		0.00	13,099.00	3,855.00
389010-0102-00-000-0	Patient Revenue Capitation -Bristol	(412,805.00)		0.00	(412,805.00)	(320,240.00)
Subtotal [10B] Other - Non-medicare		(816,168.00)		0.00	(816,168.00)	(699,189.00)
Subgroup : [11]	Meals sold to guests, employees, and others					
391510-0102-00-000-0	Misc. Meals-Bristol	(90.00)		0.00	(90.00)	0.00
Subtotal [11] Meals sold to guests, employees, and others		(90.00)		0.00	(90.00)	0.00
Subgroup : [15]	Interest Income					
391100-0102-00-000-0	Interest Income-Bristol	(627.00)		0.00	(627.00)	(1,373.00)
Subtotal [15] Interest Income		(627.00)		0.00	(627.00)	(1,373.00)
Subgroup : [18]	Other Revenue					
391500-0102-00-000-0	Misc. Other Income-Bristol	(8,053.00)		0.00	(8,053.00)	(130,778.00)
391530-0102-00-000-0	Misc Income Rebates-Bristol	(13,133.00)		0.00	(13,133.00)	0.00
391900-0102-00-000-0	Long-Term CT PET Tax Income-Bristol- -	(15,002.00)		0.00	(15,002.00)	(13,811.00)
Subtotal [18] Other Revenue		(36,188.00)		0.00	(36,188.00)	(144,589.00)
Total [30] Statement of Revenue		(17,589,176.00)		0.00	(17,589,176.00)	(16,598,631.00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
101300-0102-00-000-0	Cash - Operating 3-Bristol	137,413.00		0.00	137,413.00	2,913.00
102000-0102-00-000-0	Cash - Payroll-Bristol	6,517.00		0.00	6,517.00	10,075.00
104020-0102-00-000-0	Cash - Savings 2-Bristol	169,655.00		0.00	169,655.00	237,079.00
106000-0102-00-000-0	Petty Cash-Bristol	1,500.00		0.00	1,500.00	1,500.00
106100-0102-00-000-0	Petty Cash - Resident Funds-Bristol	560.00		0.00	560.00	560.00
108000-0102-00-000-0	Cash - Patient Funds-Bristol	57,078.00		0.00	57,078.00	50,260.00
Subtotal [A1] Cash		372,723.00		0.00	372,723.00	302,387.00
Subgroup : [A2]	Resident Accounts Receivable					
110000-0102-00-000-0	Accounts Receivable-Bristol	939,785.00		0.00	939,785.00	487,981.00
111000-0102-00-000-0	A/R Private-Bristol	109,124.00		0.00	109,124.00	202,813.00
111200-0102-00-000-0	A/R Comm Ins-Bristol	61,088.00		0.00	61,088.00	60,737.00
111300-0102-00-000-0	AR Hospice-Bristol	149,648.00		0.00	149,648.00	249,663.00
111400-0102-00-000-0	A/R Mgd Medicare-Bristol	267,690.00		0.00	267,690.00	182,432.00
112000-0102-00-000-0	A/R Medicare Pt A-Bristol	65,019.00		0.00	65,019.00	241,569.00
112500-0102-00-000-0	A/R Medicare Pt B-Bristol	21,529.00		0.00	21,529.00	11,126.00
113000-0102-00-000-0	A/R Medicaid-Bristol	867,953.00		0.00	867,953.00	537,795.00
114000-0102-00-000-0	A/R Patient Ptpicipation-Bristol	(143,270.00)		0.00	(143,270.00)	(187,216.00)
116100-0102-00-000-0	Medicare Colns Bad Debt-Bristol	(11,752.00)		0.00	(11,752.00)	(11,752.00)
116200-0102-00-000-0	Allowance for Doubtful Accounts-Bristol	(526,711.00)		0.00	(526,711.00)	(539,134.00)
Subtotal [A2] Resident Accounts Receivable		1,800,103.00		0.00	1,800,103.00	1,236,034.00
Subgroup : [A4]	Inventories					
130000-0102-00-000-0	Inventory-Bristol	53,374.00		0.00	53,374.00	50,067.00
Subtotal [A4] Inventories		53,374.00		0.00	53,374.00	50,067.00
Subgroup : [A5]	Prepaid Expenses					
121400-0102-00-000-0	Prepaid Workers Comp-Bristol	23,381.00		0.00	23,381.00	81,278.00
122200-0102-00-000-0	Prepaid Gen. Ins-Bristol	23,251.00		0.00	23,251.00	25,528.00
129000-0102-00-000-0	Prepaid Expense Other-Bristol	10,341.00		0.00	10,341.00	6,360.00
129100-0102-00-000-0	Prepaid Real Estate Taxes-Bristol	46,111.00		0.00	46,111.00	57,077.00
129110-0102-00-000-0	Prepaid Personal Property Taxes-Bristol	3,900.00		0.00	3,900.00	4,437.00
129300-0102-00-000-0	Prepaid Mgmt Assets-Bristol	21,252.00		0.00	21,252.00	15,062.00
Subtotal [A5] Prepaid Expenses		128,236.00		0.00	128,236.00	189,742.00
Subgroup : [A8]	Other Current Assets					
119000-0102-00-000-0	Due For Cr Crd Colct-Bristol	95.00		0.00	95.00	0.00
141000-0102-00-000-0	Loans and Exchange-Bristol	31,317.00		0.00	31,317.00	0.00
Subtotal [A8] Other Current Assets		31,412.00		0.00	31,412.00	0.00
Subgroup : [B1]	Land					
151000-0102-00-000-0	Land-Bristol	225,000.00		0.00	225,000.00	225,000.00
Subtotal [B1] Land		225,000.00		0.00	225,000.00	225,000.00
Subgroup : [B4]	Leasehold Improvements					
154000-0102-00-000-0	Lease hold Improvements-Bristol	390,182.00		61,066.00	451,248.00	341,303.00
164000-0102-00-000-0	Accum Depr LHI-Bristol	(212,866.00)	RJE - 6	61,066.00	(212,866.00)	(171,723.00)
Subtotal [B4] Leasehold Improvements		177,316.00		61,066.00	238,382.00	169,580.00
Subgroup : [B6]	Movable Equipment					
156000-0102-00-000-0	Major Movable Equip-Bristol	1,573,131.00		(61,066.00)	1,512,065.00	1,445,353.00
166000-0102-00-000-0	Accum Depr MME-Bristol	(1,235,429.00)	RJE - 6	(61,066.00)	(1,235,429.00)	(1,132,984.00)
Subtotal [B6] Movable Equipment		337,702.00		(61,066.00)	276,636.00	312,369.00
Subgroup : [B9]	Other Fixed Assets					
153600-0102-00-000-0	Construction in Prog-Bristol	5,943.00		0.00	5,943.00	0.00
Subtotal [B9] Other Fixed Assets		5,943.00		0.00	5,943.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - The Pines at Bristol**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [D1]	Deferred Deposits					
129900-0102-00-000-0	CT PET Deferred Tax-Bristol	0.00		0.00	0.00	(13,702.00)
Subtotal [D1] Deferred Deposits		0.00		0.00	0.00	(13,702.00)
Subgroup : [D3]	Organization Expense					
158000-0102-00-000-0	Organizational Costs-Bristol	89,389.00		0.00	89,389.00	89,389.00
168000-0102-00-000-0	Accum Amort Organaz Costs-Bristol	(62,573.00)		0.00	(62,573.00)	(53,634.00)
Subtotal [D3] Organization Expense		26,816.00		0.00	26,816.00	35,755.00
Subgroup : [D4]	Goodwill					
161500-0102-00-000-0	Accum Amortization Good-Bristol	(1,330,000.00)		0.00	(1,330,000.00)	(1,140,000.00)
170100-0102-00-000-0	Goodwill-Bristol	1,900,000.00		0.00	1,900,000.00	1,900,000.00
Subtotal [D4] Goodwill		570,000.00		0.00	570,000.00	760,000.00
Subgroup : [D6]	Loans to Owners or Related Parties					
141600-0102-00-000-0	Due from Related-Bristol	1,577,218.00		0.00	1,577,218.00	1,425,049.00
Subtotal [D6] Loans to Owners or Related Parties		1,577,218.00		0.00	1,577,218.00	1,425,049.00
Total [31-32] Assets		5,305,843.00		0.00	5,305,843.00	4,692,281.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0102-00-000-0	Accounts Payable-Bristol	(1,398,998.00)		0.00	(1,398,998.00)	(1,006,355.00)
Subtotal [A1] Trade Accounts Payable		(1,398,998.00)		0.00	(1,398,998.00)	(1,006,355.00)
Subgroup : [A3]	Loans Payable for Equipment					
211400-0102-00-000-0	Equipment Obligation ST-Bristol	(21,432.00)		0.00	(21,432.00)	(20,310.00)
Subtotal [A3] Loans Payable for Equipment		(21,432.00)		0.00	(21,432.00)	(20,310.00)
Subgroup : [A4]	Accrued Payroll					
250100-0102-00-000-0	Accrued Payroll-Bristol	(132,224.00)		0.00	(132,224.00)	(103,942.00)
Subtotal [A4] Accrued Payroll		(132,224.00)		0.00	(132,224.00)	(103,942.00)
Subgroup : [A12]	Other Current Liabilities					
220000-0102-00-000-0	Loans and Exchange-Bristol	0.00		0.00	0.00	1,542.00
220200-0102-00-000-0	Unclaimed ADP checks-Bristol	(19,556.00)		0.00	(19,556.00)	(15,592.00)
221800-0102-00-000-0	Due to HMS-Bristol	(121,343.00)		0.00	(121,343.00)	0.00
226200-0102-00-000-0	Patients Fund-Bristol	(57,078.00)		0.00	(57,078.00)	(50,260.00)
250000-0102-00-000-0	Accrued Expenses-Bristol	(250,907.00)		0.00	(250,907.00)	(228,673.00)
250020-0102-00-000-0	Accrued Pension-Bristol	(310,274.00)		0.00	(310,274.00)	(158,626.00)
250030-0102-00-000-0	Accrued Worker's Comp-Bristol	(99,786.00)		0.00	(99,786.00)	(71,168.00)
252000-0102-00-000-0	Accrued Vacation-Bristol	(319,325.00)		0.00	(319,325.00)	(314,056.00)
254900-0102-00-000-0	CT PET Tax Accrued Expense-Bristol	(105,389.00)		0.00	(105,389.00)	(29,847.00)
271000-0102-00-000-0	Due to Aging in Amer-Bristol	(11,160.00)		0.00	(11,160.00)	0.00
Subtotal [A12] Other Current Liabilities		(1,294,818.00)		0.00	(1,294,818.00)	(866,680.00)
Subgroup : [B1]	Loans Payable - Equipment					
211411-0102-00-000-0	Equipment Obligation LT 1-Bristol	(9,986.00)		0.00	(9,986.00)	(31,418.00)
Subtotal [B1] Loans Payable - Equipment		(9,986.00)		0.00	(9,986.00)	(31,418.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0102-00-000-0	Due to Realty-Bristol	(2,075,005.00)		0.00	(2,075,005.00)	(2,036,406.00)
271500-0102-00-000-0	Due to Related-Bristol	(316,001.00)		0.00	(316,001.00)	(115,717.00)
Subtotal [B3] Loans from Owners or Related Parties		(2,391,006.00)		0.00	(2,391,006.00)	(2,152,123.00)
Total [33-34] Liabilities		(5,248,464.00)		0.00	(5,248,464.00)	(4,180,828.00)
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
280000-0102-00-000-0	Capital-Bristol	(879,594.00)		0.00	(879,594.00)	(879,594.00)
286000-0102-00-000-0	Ptner Drawings-Bristol	2,600,000.00		0.00	2,600,000.00	650,000.00
295000-0102-00-000-0	Retained Earnings-Bristol	(2,170,919.00)		0.00	(2,170,919.00)	(457,261.00)
Subtotal [B5] Cumulated Earnings		(450,513.00)		0.00	(450,513.00)	(686,855.00)
Total [35] Equity		(450,513.00)		0.00	(450,513.00)	(686,855.00)
	Sum of Account Groups	152,411.00		0.00	152,411.00	200,164.00
	Net (Income) Loss	152,411.00		0.00	152,411.00	200,164.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - The Pines at Bristol**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab H		
To reclass MDS Coordinator Staff Development Coordinator and Infection Control Salaries to correct line of cost report				
Marcum 101	MDS Coordinator		100,353.00	
Marcum 102	Staff Dev Coordinator		121,236.00	
Marcum 105	Infection Control		104,346.00	
400000-0102-15-092-	Salary-Bristol-Nursing-RN-			325,935.00
Total			325,935.00	325,935.00
Reclassifying Journal Entries JE # 2		D.01 - Tab T		
To reclass leased equipment to correct line of the cost report				
Marcum 103	Leased Equipment		55,360.00	
135210-0102-03-000-	IT Rental-Bristol-Administration			44,414.00
152000-0102-04-000-	Equip Rental-Bristol-Fiscal Operations			10,946.00
Total			55,360.00	55,360.00
Reclassifying Journal Entries JE # 3		J.01a		
To reclass management fees into correct line of the cost report				
134000-0102-03-000-	Shared Services-Bristol-Administration		4,544.00	
131000-0102-04-000-	Consulting Fees-Bristol-Fiscal Operations			4,544.00
Total			4,544.00	4,544.00
Reclassifying Journal Entries JE # 4		D.01 - Tab O		
To reclass licenses into correct line of cost report				
500000-0102-03-000-	Licenses and Permits-Bristol-Administration		1,546.00	
491000-0102-03-000-	Dues-Bristol-Administration			1,546.00
Total			1,546.00	1,546.00
Reclassifying Journal Entries JE # 5		N.01a		
To reclass administrator salary into correct line of cost report				
100000-0102-03-009-	Salary-Bristol-Administration-Administrator-		200,691.00	
131000-0102-03-000-	Consulting Fees-Bristol-Administration			200,691.00
Total			200,691.00	200,691.00
Reclassifying Journal Entries JE # 6		D.01		
To reclass fixed assets into correct lines of the cost report.				
154000-0102-00-000-	Lease hold Improvements-Bristol		61,066.00	
184000-0102-25-000-	Depe Exp LHI-Bristol		11,195.00	
156000-0102-00-000-	Major Movable Equip-Bristol			61,066.00
186000-0102-25-000-	Depr Exp MME-Bristol			11,195.00
Total			72,261.00	72,261.00



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/7/2024
 Run Date: 2/7/2024

Provider Name: The Pines at Bristol
 Provider Number:
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: