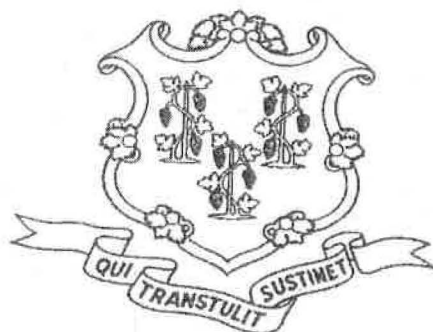


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Bristol Crossings, LLC	
Address (No. & Street, City, State, Zip Code) 61 Bellevue Ave, Bristol, CT 06010	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2329	RHNS	(Specify)	Medicare Provider 07-5221
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 9043	RHNS	ICF-IID
----------------------------	--------------	------	---------

**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2021	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bristol Crossings, LLC [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

## Table of Contents

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

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Bristol Crossings, LLC		Period Covered:	From 10/1/2020 To 9/30/2021
Address of Facility 61 Bellevue Ave, Bristol, CT 06010			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid \$			
2. Laundry wages paid \$			
3. Housekeeping wages paid \$			
4. Nursing wages paid \$			
5. All other wages paid \$			
6. <b>Total Wages Paid</b> \$			
7. Total salaries paid \$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**



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

Phone No. of Facility 860-589-1682		Report for Year Ended 9/30/2021	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 2329	RHNS	(Specify)	Medicare Provider No. 07-5221
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input 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				
<b>Administrator</b>				
Name of Administrator Raymond L. Wilkens		Nursing Home Administrator's License No.:	1841	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



**State  
Facility**

**CT  
Bristol**

<b>Owner</b>	<b>% Ownership</b>
1 Agnes Zitter	2.08%
2 Albert David	1.67%
3 Barry Bokow	1.00%
4 BNB Healthcare Funds LLC	6.67%
5 Chaim Goldenberg	5.00%
6 David Cohen	6.67%
7 Gerald Neuman	3.33%
8 Ira Geffner	1.00%
9 Josef 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 9/30/2021	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**  
**Related Parties\***

Name of Facility Bristol Crossings, LLC		License No. 2329	Report for Year Ended 9/30/2021	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.								
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No    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	737,530	687,111
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20 / Line 5h	22,835	22,468
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	591,666	591,666
National HealthCare Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>		Interest on Computer Loan/ Misc.	Pg 27 / 12d	4,425	4,425
National HealthCare Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg 16 / Line m12	499,491	499,491
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consult	Various	443,386	401,908
National HealthCare Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Expense	Pg 16 / Line m12	17,124	17,124
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	1,498	1,498
Various - See Attached	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,324,261	1,324,261

\* 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 9/30/2021		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
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent	Pg 16 / Line m12	14,609	14,609
PREFERRED PROFESSIONAL SERVICES	20 Sunrise Highway, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Page 13 / Var	49,652	49,652

\* 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 Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Bristol Crossings, LLC			2329	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	Ongoing	3,178	3,178	
Leaf, P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/01/17	39 Months	9,974	9,974	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							13,152	

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

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

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
N/A				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, 8th Floor, New Haven, CT 06511		
2				
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Compilation, preparation of Medicare and Medicaid cost reports and YE tax services		\$	26,405	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 26,405	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 ROGIN NASSAU, LLC			860-256-6300	
2 Murtha Cullina LLP			203-772-7700	
3 Berchem Moses Pc			203-783-1200	
4 TREASURER STATE OF CONNECTICUT			860-702-3000	
5 GOLDMAN GRUDER & WOOD			203-899-8900	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 185 ASYLYM STREET -22ND FLOOR HARTFORD CT 06103-3460				
2 265 Church St, New Haven, CT 06510				
3 75 Broad Street, Milford, CT 06460				
4 55 Elm St #2, Hartford, CT 06106				
5 200 CONNECTICUT AVENUE NORWALK CT 06854				
Services Provided by This Firm ( <i>describe fully</i> )				
1 WORK WITH EP BRISTOL REALTY MORTGAGE (Disallowed on Pg 28)		\$	255	
2 IJ ISSUES SURVEY		\$	534	
3 Labor Cases (Ongoing)		\$	17,433	
4 conservatorship (Disallowed on Pg 28)		\$	2,817	
5 collections (Disallowed on Pg 28)		\$	250	
			Charge for Services Provided	
			\$ 21,289	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

**Schedule of Resident Statistics**

Name of Facility Bristol Crossings, LLC		License No. 2329			Report for Year Ended 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
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	125	125			125	125							
B. As of midnight of THIS report period	117	117							117	117			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,949	3,949			3,124	3,124			825	825			
B. Medicaid (Conn.)	31,442	31,442			23,625	23,625			7,817	7,817			
C. Medicaid (other states)													
D. Private Pay	3,503	3,503			2,439	2,439			1,064	1,064			
E. State SSI for RCH													
F. Other (Specify) Managed Care	3,419	3,419			2,738	2,738			681	681			
G. Total Care Days During Period (3A thru F)	42,313	42,313			31,926	31,926			10,387	10,387			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	8	8			8	8							
B. Other Bed Reserve Days	57	57			47	47			10	10			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	42,378	42,378			31,981	31,981			10,397	10,397			

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

Name of Facility Bristol Crossings, LLC			License No. 2329			Report for Year Ended 9/30/2021			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)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	10		81		26								
Per Diem Rate													
a. One bed rm.	Various		289.73		551.00								
b. Two bed rms.	Various		289.73		525.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								4,448	4,448				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								152	152				
2. Restorative Treatments													
C. Other								9,497	9,497				
<b>D. Total Physical Therapy Treatments</b>								14,097	14,097				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								447	447				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								13	13				
2. Restorative Treatments													
C. Other								1,693	1,693				
<b>D. Total Speech Therapy Treatments</b>								2,153	2,153				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,993	2,993				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								181	181				
2. Restorative Treatments													
C. Other								9,194	9,194				
<b>D. Total Occupational Therapy Treatments</b>								12,368	12,368				

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Bristol Crossings, LLC	2329	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	147,582	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	243,825	11,125				
5. Dietary Service						
a. Head Dietitian	28,855	832				
b. Food Service Supervisor	65,995	2,525				
c. Dietary Workers	375,832	22,998				
6. Housekeeping Service						
a. Head Housekeeper	41,394	2,390				
b. Other Housekeeping Workers	317,462	20,268				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	81,393	2,080				
b. Other Maintenance Workers	59,007	2,890				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	34,606	2,207				
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	238,291	4,184				
b. RN						
1. Direct Care	508,279	10,550				
2. Administrative**	265,662	7,084				
c. LPN						
1. Direct Care	1,253,089	41,423				
2. Administrative**	52,951	1,849				
d. Aides and Attendants	1,883,322	100,622				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	137,903	6,268				
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	140,579	3,942				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	168,285	4,737				
<i>A-13. Total Salary Expenditures</i>	6,044,312	250,054				

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

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

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



**Schedule 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	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J Ostreicher				Non Discriminatory	Supervises Operations, Deals with DNS	50	16 / m11	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

	<b>TOTAL</b>	<b>BEDS</b>	<b>AllocatedBenefits</b>	<b>Total w/ Bnft</b>
Augusta	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
<b>Bristol</b>	<b>42.65</b>	<b>132</b>	<b>7.36</b>	<b>50.01</b>
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellseley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
Vacation	98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
<b>Total</b>	<b>1913.15</b>	<b>5,002</b>	<b>279</b>	<b>1,913.15</b>



**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	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Raymond L. Wilkens	147,582			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Bristol Crossings, LLC	2329	9/30/2021	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	7,850	480				
3. Pharmacist	14,474	147				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	345,092	4,964				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,000	302				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	94,704	1,249				
b. Other						
10. Occupational Therapist						
a. Resident Care	300,199	5,894				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	45,398	574				
2. Administrative***						
b. LPN						
1. Direct Care	146,603	2,782				
2. Administrative***						
c. Aides	47,028	1,703				
d. Other						
12. Other (Specify)						
See Attached Schedule	21,748	145				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,095,096</b>	<b>18,240</b>				

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

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

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

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

Name of Facility Bristol Crossings, LLC		License No. 2329	Report for Year Ended 9/30/2021	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 / Nursing Consultants	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Thearpy-809 Main St, E.Hartford,CT, 06108	PT, OT, ST / Nursing Consultants	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Dr Santo Buccheri - 357 Franklin Ave, Hartford, CT 06114	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Masstex Imagingm, 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	<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	
		<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"/>		
		<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	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>I. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 355,962	355,962		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 83,842	83,842		
4. Social Security (F.I.C.A.)	\$ 451,070	451,070		
5. Health Insurance	\$ 591,777	591,777		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 15,012	15,012		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 11,070	11,070		
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 282,708	282,708		
<b>d. Accounting and Auditing</b>	\$ 26,405	26,405		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 21,289	21,289		
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 21,464	21,464		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 32,332	32,332		
2. Cellular Phones	\$ 4,368	4,368		
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 122,083	122,083		
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 732,200	732,200		
<b>Subtotal</b>	\$ 2,751,582	2,751,582		

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 11,070		
<b>Total</b>	<b>\$ 11,070</b>	<b>\$ -</b>	<b>\$ -</b>

---

**Schedule of Other Taxes**

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

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

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2021		Page 16	of 37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		2,751,582	2,751,582		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,000	2,000			
3. Gifts to Staff and Residents	\$ 14,865	14,865			
4. Employee Travel	\$ 1,970	1,970			
5. Education Expenses Related to Seminars and Conventions	\$ 19,023	19,023			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 15	15			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 1,258	1,258			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 34,476	34,476			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,824	3,824			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 10,653	10,653			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 500	500			
9. Subscriptions	\$ 905	905			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 240,144	240,144			
12. Administrative Management Services**	\$ 531,418	531,418			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 239,261	239,261			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,851,894	3,851,894			

\* Do not include Subscriptions, which should go in item 9.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.

## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising / Marketing (Disallowed on Pg 28)	\$ 34,476		
<b>Total Other Advertising</b>	\$ 34,476	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 9,333		
AHCA Dues	1,320		
<b>Total Dues</b>	\$ 10,653	\$ -	\$ -

## Schedule of Contributions

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

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Amort Exp Good Will-Bristol (Disallowed on Pg 28a)	\$ 198,939		
Licenses and Permits-Bristol-Administration	1,982		
Bank Charges-Bristol-Administration	13,283		
Misc. Expense-Bristol-Administration (Disallowed on Pg 28a)	13,988		
Prior Period Expense-Bristol-Administration (Disallowed on Pg 28a)	11,069		
<b>Total Other Administrative and General</b>	\$ 239,261	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2021	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	531,418	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 Bristol Crossings, LLC		License No. 2329	Report for Year Ended 9/30/2021		Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)	
<b>2. Dietary</b>						
<b>a. In-House Preparation &amp; Service</b>						
1.	Raw Food	\$ 291,115	291,115			
2.	Non-Food Supplies	\$				
3.	Other (Specify) _____	\$				
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>						
		\$ 9,041	9,041			
<b>c. Other (Specify) _____ Other Dietary Supplies</b>						
		\$ 31,544	31,544			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 331,700</b>	<b>331,700</b>			
<b>2E. Dietary Questionnaire</b>						
<b>F. Resident Meals: Total no. of meals served per day:*</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>	
<b>G. Is cost of employee meals included in 2D?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No</b>						
<b>H. Did you receive revenue from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>						
<b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						
<b>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.</b>						
<b>K. Is any revenue collected from these people?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>						
<b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						
<b>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.</b>						
<b>N. Is any revenue collected from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>						
<b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						

\* 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 9/30/2021	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	35,207	35,207		
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)	\$	153,968	153,968		
c. Other (Specify)	\$				
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>189,175</b>	<b>189,175</b>		
<b>3E. Laundry Questionnaire</b>					
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	9/30/2021	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> )	Sq. Ft. Serviced				
( <i>Complete Schedule C-2 att. Page 21</i> )	by Personnel				
	Amt. \$	22	22		
C. Other ( <i>Specify</i> )		\$ 36,113	36,113		
Other Housekeeping Supplies					
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$ 36,135	36,135		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	443,024	443,024		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	10,786	10,786		
c. Medical and Therapeutic Supplies	\$	103,324	103,324		
d. Ambulance/Limousine***	\$	3,571	3,571		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	22,432	22,432		
f. X-rays and Related Radiological Procedures***	\$	25,009	25,009		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	30,030	30,030		
i. Recreation	\$	17,551	17,551		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)****	\$	182,666	182,666		
See Attached Schedule					
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 838,393	838,393		

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

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

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

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



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

Name of Facility Bristol Crossings, LLC			License No. 2329	Report for Year Ended 9/30/2021	Page 21	of 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
ADM Environmental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	30,554				22	6f
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	22,648				16	m11
Med- Apparel Services	Mt Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	31,385				19	3b
Unitex Textile	Mt Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	122,583				19	3b
Custom Grounds	111 Mines Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Landscaping	25,143				22	6f
EMCORE SERVICES	30 Lindeman Drive, Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	31,098				22	6f
JUNGA ELECTRIC LLC	19 Candlewood Road Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electric	11,495				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	24,875				16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	14,153				16	m11
Iron Mountain	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	26,158				16	m11
KINSLEY GROUP INC	14 Connecticut South Dr East Granby, CT 06026	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Power System	10,220				18	2b
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

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

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

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Bristol Crossings, LLC	2329	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 23,879	23,879				
c. Light & Power	\$ 135,444	135,444				
d. Water	\$ 18,934	18,934				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 13,152	13,152				
f. Other ( <i>itemize</i> )	\$ 176,268	176,268				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 367,677</b>	<b>367,677</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 368,569	368,569				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 104,875	104,875				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 473,444</b>	<b>473,444</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 31,111	31,111				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 31,111</b>	<b>31,111</b>				
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	\$ 228,309	228,309				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 14,469	14,469				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 2,007,333</b>	<b>2,007,333</b>				

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







Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
2/28/2021	Fridge Coolant	\$ 5,796	10	\$ 386
2/28/2021	6 Mattresses	1,308	5	174
2/28/2021	Heat Pump-Air Conditioner	1,704	10	114
2/28/2021	Meridian Ice & Water Dispenser	12,244	10	816
2/28/2021	Steamer-Boilerless	8,856	10	590
3/31/2021	Generator Fuel Pump & Injector	20,301	10	1,184
3/31/2021	Desktop Computer	1,967	3	383
4/30/2021	4 Dell Computers	3,425	3	571
5/31/2021	6 Reduce Max Mattresses	1,308	5	109
5/31/2021	Dell Computer & Monitor	1,213	3	169
6/30/2021	Dell Laptop & Monitor	1,183	3	131
6/30/2021	Dell Laptop & Monitor	1,184	3	34
6/30/2021	Heat Pump-Air Conditioner	1,704	10	132
7/31/2021	Patient Lift	1,721	10	33
7/31/2021	Defibrillator	1,499	5	32
7/31/2021	MX95 Firewall Security	8,083	5	57
7/31/2021	Dell Computer	1,235	3	43
9/30/2021	Dell Desktop Computer	1,216	3	75
9/30/2021	Dell Desktop Computer	1,191	3	404
9/30/2021	Dell Laptop	1,143	3	103
<b>Total additions for Movable Equipment</b>		<b>\$ 78,284</b>		<b>\$ 5,540 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
3/31/2021	Carpet Replacement	\$ 105,848	5	\$ 12,349
4/30/2021	Fire Range Guard System	2,334	10	117
5/31/2021	Elevator Car Controller	4,355	10	181
8/31/2021	AC HVAC Repair	5,036	10	84
<b>Total additions for Leasehold Improvement</b>		<b>\$ 117,573</b>		<b>\$ 12,731 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*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 9/30/2021			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	188,877	95,613	S/L	Variou	18,380	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	117,573		S/L	Variou	12,731	
C-4. Subtotal									31,111
<b>D. Total Amortization</b>									31,111

\* Straight-line method must be used.

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

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

The Pines at Bristol  
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NHV
<b>LEASEHOLD IMPROVEMENTS</b>													
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	136,705	65,781	8,709	74,490	8,709	83,199	11,442	94,641	42,064
<b>2019 Additions</b>													
LI	Qty4 zone-line Heat pump	12/31/2018	S/L	10	3,003	-	300	300	300	600	300	900	2,103
LI	install 16 rooms nurse call	12/31/2018	S/L	10	4,132	-	413	413	413	826	413	1,239	2,893
LI	Hood Cleaning	5/31/2019	S/L	10	718	-	72	72	72	144	72	216	502
LI	Sliding Doors	5/31/2019	S/L	10	1,133	-	113	113	113	226	113	339	794
LI	Wall Covering Project	8/31/2019	S/L	5	17,017	-	3,403	3,403	3,403	6,806	3,403	10,209	6,808
LI	IT Setup-Passport Unit	9/30/2019	S/L	10	1,840	-	184	184	184	368	184	552	1,288
LI	IT Set up	9/30/2019	S/L	10	4,950	-	495	495	495	990	495	1,485	3,465
LI	Roof repair	9/30/2019	S/L	10	4,450	-	445	445	445	890	445	1,335	3,115
LI	Kitchen Drains	9/30/2019	S/L	20	1,024	-	51	51	51	102	51	153	871
<b>2020 Additions</b>													
LI	HVAC Repair	1/30/2019	S/L	10	2,609	-	-	-	261	261	261	522	2,087
LI	HVAC repair	2/29/2020	S/L	10	2,968	-	-	-	297	297	297	594	2,374
LI	Wall Protection	7/31/2020	S/L	5	709	-	-	-	142	142	142	284	425
LI	Compressor Repair	8/31/2020	S/L	10	7,619	-	-	-	762	762	762	1,524	6,095
<b>2021 Additions</b>													
LI	Carpet Replacement	3/31/2021	S/L	5	105,848	-	-	-	-	-	12,349	12,349	93,499
LI	Fire Range Guard System	4/30/2021	S/L	10	2,334	-	-	-	-	-	117	117	2,218
LI	Elevator Car Controller	5/31/2021	S/L	10	4,355	-	-	-	-	-	181	181	4,174
LI	AC HVAC Repair	8/31/2021	S/L	10	5,036	-	-	-	-	-	84	84	4,952
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>306,449</b>	<b>65,781</b>	<b>14,185</b>	<b>79,966</b>	<b>15,647</b>	<b>95,613</b>	<b>31,111</b>	<b>126,724</b>	<b>179,723</b>
<b>Building Improvements</b>													
Bldg Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	7,055,033	1,998,543	368,569	2,367,112	368,569	2,735,681	368,569	3,104,250	3,950,783
<b>TOTAL Building Improvements</b>					<b>7,055,033</b>	<b>1,998,543</b>	<b>368,569</b>	<b>2,367,112</b>	<b>368,569</b>	<b>2,735,681</b>	<b>368,569</b>	<b>3,104,250</b>	<b>3,950,783</b>
<b>MOVABLE EQUIPMENT</b>													
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,226,987	718,003	98,210	816,213	98,210	914,423	90,197	1,004,620	222,367
<b>2019 Additions</b>													
MME	floor bed w mattress & rail	11/30/2018	S/L	10	2,551	-	255	255	255	510	255	765	1,786
MME	light commercial washer	11/30/2018	S/L	10	1,846	-	185	185	185	370	185	555	1,291
MME	HP 260 Desktop mini PC	12/31/2018	S/L	3	775	-	258	258	258	516	258	774	1
MME	top freezer refrigerator	2/28/2019	S/L	10	565	-	56	56	56	112	56	168	397
MME	HP260 G3 desktop mini pc	2/28/2019	S/L	3	772	-	257	257	257	514	257	771	1
MME	4 Air conditioners	4/30/2019	S/L	5	3,127	-	625	625	625	1,250	625	1,875	1,252
MME	Heavy Duty Vacuum	4/30/2019	S/L	8	635	-	79	79	79	158	79	237	398
MME	10 VAC Freedom Wound Monitors	5/31/2019	S/L	7	700	-	100	100	100	200	100	300	400
MME	12 VAC Freedom Wound Monitors	5/31/2019	S/L	7	748	-	107	107	107	214	107	321	427
MME	16 VAC Freedom Wound Monitors	5/31/2019	S/L	7	1,119	-	160	160	160	320	160	480	639
MME	21 VAC Freedom Wound Monitors	5/31/2019	S/L	7	1,469	-	210	210	210	420	210	630	839
MME	28 VAC Freedom Wound Monitors	5/31/2019	S/L	7	1,959	-	280	280	280	560	280	840	1,119
MME	3 Toshiba Copiers	7/31/2019	S/L	5	668	-	134	134	134	268	134	402	266
MME	Ice & Water Dispenser	7/31/2019	S/L	8	6,152	-	769	769	769	1,538	769	2,307	3,845
MME	Patient Lift	8/31/2019	S/L	10	2,695	-	270	270	270	540	270	810	1,885
MME	Heat Pump	8/31/2019	S/L	10	1,555	-	155	155	155	310	155	465	1,090
MME	Laundry Press Machine	8/31/2019	S/L	12	1,015	-	85	85	85	170	85	255	760
MME	Sprint Equipment	9/30/2019	S/L	10	1,014	-	101	101	101	202	101	303	711
<b>2019 Disposals</b>													
	Prior Period Disposal				(1,236)			(41)		(41)		(41)	(1,195)
<b>2020 Additions</b>													
MME	Compressor	10/31/2019	S/L	15	7,824	-	-	-	522	522	522	1,044	6,780
MME	Convection Oven	10/31/2019	S/L	10	6,763	-	-	-	676	676	676	1,352	5,411
MME	Snow blower	10/31/2019	S/L	5	1,702	-	-	-	340	340	340	680	1,022
MME	Heavy Duty Floor Machine	11/30/2019	S/L	5	704	-	-	-	141	141	141	282	422
MME	TV with pillow speaker port	1/31/2020	S/L	5	544	-	-	-	109	109	109	218	326
MME	4 TVs/ pillow speaker ports	1/31/2020	S/L	5	2,128	-	-	-	426	426	426	852	1,276
MME	Vacuum Cleaner	1/31/2020	S/L	8	2,140	-	-	-	267	267	267	534	1,606
MME	6 Mattresses	2/29/2020	S/L	5	1,329	-	-	-	266	266	266	532	797
MME	Commercial Toaster	2/29/2020	S/L	5	823	-	-	-	165	165	165	330	493
MME	2 Air Conditioners	3/31/2020	S/L	5	1,636	-	-	-	327	327	327	654	982
MME	Hand held Thermometer	3/31/2020	S/L	5	591	-	-	-	118	118	118	236	355
MME	10 Mattresses	4/30/2020	S/L	5	2,180	-	-	-	436	436	436	872	1,308
MME	32" Healthcare Television	7/31/2020	S/L	3	1,982	-	-	-	396	396	396	792	1,190
MME	Signa APM with LAL Mattress	8/31/2020	S/L	5	3,494	-	-	-	699	699	699	1,398	2,096
MME	PTAC Heat Pump	9/30/2020	S/L	10	1,636	-	-	-	164	164	164	328	1,308
<b>2021 Additions</b>													
MME	Fridge Coolant	2/28/2021	S/L	10	5,796	-	-	-	-	-	386	386	5,410
MME	6 Mattresses	2/28/2021	S/L	5	1,308	-	-	-	-	-	174	174	1,134
MME	Heat Pump-Air Conditioner	2/28/2021	S/L	10	1,704	-	-	-	-	-	114	114	1,590
MME	Meridian Ice & Water Dispenser	2/28/2021	S/L	10	12,244	-	-	-	-	-	816	816	11,428
MME	Steamer-Boilerless	2/28/2021	S/L	10	8,856	-	-	-	-	-	590	590	8,266
MME	Generator Fuel Pump & Injector	3/31/2021	S/L	10	20,301	-	-	-	-	-	1,184	1,184	19,117
MME	Desktop Computer	3/31/2021	S/L	3	1,967	-	-	-	-	-	383	383	1,585
MME	4 Dell Computers	4/30/2021	S/L	3	3,425	-	-	-	-	-	571	571	2,854
MME	6 Reduce Max Mattresses	5/31/2021	S/L	5	1,308	-	-	-	-	-	109	109	1,199
MME	Dell Computer & Monitor	5/31/2021	S/L	3	1,213	-	-	-	-	-	169	169	1,045
MME	Dell Laptop & Monitor	6/30/2021	S/L	3	1,183	-	-	-	-	-	131	131	1,052
MME	Dell Laptop & Monitor	6/30/2021	S/L	3	1,184	-	-	-	-	-	34	34	1,150
MME	Heat Pump-Air Conditioner	6/30/2021	S/L	10	1,704	-	-	-	-	-	132	132	1,572
MME	Patient Lift	7/31/2021	S/L	10	1,721	-	-	-	-	-	33	33	1,688
MME	Defibrillator	7/31/2021	S/L	5	1,499	-	-	-	-	-	32	32	1,468
MME	MX95 Firewall Security	7/31/2021	S/L	5	8,083	-	-	-	-	-	57	57	8,027
MME	Dell Computer	7/31/2021	S/L	3	1,235	-	-	-	-	-	43	43	1,192
MME	Dell Desktop Computer	9/30/2021	S/L	3	1,216	-	-	-	-	-	75	75	1,141
MME	Dell Desktop Computer	9/30/2021	S/L	3	1,191	-	-	-	-	-	404	404	787
MME	Dell Laptop	9/30/2021	S/L	3	1,143	-	-	-	-	-	103	103	1,040
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,368,877</b>	<b>718,003</b>	<b>102,296</b>	<b>820,258</b>	<b>107,348</b>	<b>927,606</b>	<b>104,875</b>	<b>1,032,481</b>	<b>336,396</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>8,730,360</b>	<b>2,782,327</b>	<b>485,050</b>	<b>3,267,336</b>	<b>491,564</b>	<b>3,758,900</b>	<b>504,555</b>	<b>4,263,455</b>	<b>4,466,905</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>1,675,325</b>		<b>135,986</b>	<b>1,159,131</b>	<b>135,986</b>	<b>1,159,131</b>	<b>135,986</b>	<b>1,159,131</b>	<b>516,194</b>

The Pines at Bristol  
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/B	2019 Deprec. A/B	2020 Deprec. A/B	2020 A/B	2021 Deprec. A/B	2021 A/B	NBV
LESS REALTY ASSETS					(7,855,033)	(1,298,843)	(2,367,112)		(2,735,658)		(3,104,276)	(3,950,783)
ROUNDING												
VARIANCE					2	783,784	349,064	(258,907)	355,578	(135,912)	368,569	74

FS vs C/R NBV - Page 31, Line D9  
FS vs C/R Depreciation - Page 36, Line F1

72  
(368,569)

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

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2021	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
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			
<b>Part B - Owner and Related Parties</b>		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 9/30/21	8,426,000				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
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	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Bristol Crossings, LLC		2329		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	5,097	5,097	
Admin / Computer Loan Interest							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	5,097	5,097	
14. Insurance							
a. Insurance on Property (buildings only)				\$	15,606	15,606	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	21,300	21,300	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	74,906	74,906	
Liability / Crime							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	111,812	111,812	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	14,878,624	14,878,624	



### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Bristol Crossings, LLC			2329	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 33,657	33,657		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 300,199	300,199		
7.			Other - See attached Schedule	\$ 21,748	21,748		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 282,708	282,708		
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 3,322	3,322		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,928	2,928		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 14,865	14,865		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 17	17		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 15	15		
18.	16	m2/3	Unallowable Advertising *	\$ 34,476	34,476		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 121,833	121,833		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 217,857	217,857		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 232,613	232,613		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,266,238	1,266,238		

\* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	l2o	Admissions Salary Related to Marketing	\$ 33,657		
<b>Total Other Salaries Adjustment</b>			\$ 33,657	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultant / Rehab Consultant	\$ 21,748		
<b>Total Other Fees Adjustments</b>			\$ 21,748	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber Dues	\$ 500		
16	m13	Amort Exp Good Will-Bristol	198,939		
16	m13	Misc. Expense-Bristol-Administration	13,988		
16	m13	Prior Period Expense-Bristol-Administration	11,069		
15	Var	Benefits Associated with Marketing Salary	8,117		
<b>Total Other A&amp;G Adjustments</b>			\$ 232,613	\$ -	\$ -

**National Health Care Associates, Inc. (CT)  
 Disallowance Schedule for Cell Phones  
 September 30, 2021**

	<u>Amount</u>	
Total Cell Phone Expense	4,368	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,440	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,440	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 2,928</u></u>	

**The Pines at Bristol  
 Calculation of Allowable Management Fee  
 September 30, 2021**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	531,418	Page 16, Line m12
Accounting Charges	26,405	Page 15, Line 1d
<b>Total Management Fees Per Agreement</b>	<u>557,823</u>	
Patient Days	42,378	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	43,362	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 12.86</b>	
PPD Allowance Per Client 2020	7.83	J.01a
2021 CPI Increase %	<u>1.02%</u>	
PPD Allowance 9/30/2021	<u>7.84</u>	
<b>Amount over (Under)</b>	<b>\$ 5.0242</b>	
Total Days	43,362	Page 8 of C/R
<b>Disallowed Management Fee</b>	<u><u>\$ 217,857</u></u>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC				2329	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,266,238	1,266,238		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 443,024	443,024		
28.	20	5d	Ambulance/Limousine	\$ 3,571	3,571		
29.	20	5f	X-rays, etc	\$ 25,009	25,009		
30.	20	5h	Laboratory	\$ 30,030	30,030		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 22,432	22,432		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 165,070	165,070		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 5,373	5,373		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 23,716	23,716		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,984,463	1,984,463		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	IV Thy Supplies-Bristol-Rehab Tpy and Ancllry	5,878		
20	5l	Consulting Fees-Medical Services	1,666		
20	5l	Physician Fees-Medical Services	17,964		
20	5l	Equip Rental-Bristol-Rehab Tpy and Ancllry	10,146		
20	5l	Equip Rental-Bristol-Respiratory	34,859		
20	5i	Cable Television Disallowance (See Attached)	12,595		
20	5c	Med B Nursing Supplies	28,763		
20	5l	Equip Rental-Bristol-Nursing	46,948		
20	5l	Minor Equip-Bristol-Nursing	6,251		
<b>Total Other Ancillary Costs</b>			<b>\$ 165,070</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 5,373		
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 5,373</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Rebates / Refunds	\$ 754		
30	IV 8	Misc Income	22,762		
30	IV 8	Medical Record Income	200		
<b>Total Other Adjustments</b>			\$ 23,716	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2021**

**Pg. 29b**

Total Cable TV Expense	16,195	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</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	\$ 3,600	
<b>Disallowed Expense</b>	<u><u>\$ 12,595</u></u>	{a}

**Tickmark**  
{a}

Ties to page 29a



**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Bristol Crossings, LLC	2329	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 12,740,234	12,740,234				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,177,965)	(5,177,965)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,039,731	2,039,731				
b. Medicare Room and Board Contractual Allowance **	\$ (1,661,751)	(1,661,751)				
4. a. Private-Pay Residents and Other	\$ 4,988,937	4,988,937				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,143,845)	(1,143,845)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 158,837	158,837				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (187,672)	(187,672)				
c. Prescription Drugs - Non-Medicare	\$ 180,880	180,880				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (208,741)	(208,741)				
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	\$ 279,282	279,282				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 175,486	175,486				
c. Physical Therapy - Non-Medicare	\$ 255,439	255,439				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (198,102)	(198,102)				
4. a. Speech Therapy - Medicare	\$ 109,526	109,526				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 96,084	96,084				
c. Speech Therapy - Non-Medicare	\$ 94,333	94,333				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (72,996)	(72,996)				
5. a. Occupational Therapy - Medicare	\$ 269,272	269,272				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 143,505	143,505				
c. Occupational Therapy - Non-Medicare	\$ 241,605	241,605				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (200,179)	(200,179)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 1,421,492	1,421,492				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 385,698	385,698				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 14,729,090	14,729,090				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 3,636	3,636				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 1,117,318	1,117,318				
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 1,120,954	1,120,954				
<b>VI. Total All Revenue (III +V)</b>	\$ 15,850,044	15,850,044				

\* 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.



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,788,867
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	990,324
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	65,602
5. Prepaid Expenses			\$	244,946
a. _____				
b. _____				
c. _____				
d. See Schedule	244,946			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
CT PET Tax Receivable				
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	3,089,739
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 <u>306,450</u>		\$	179,726
	Accum. Depreciation <u>126,724</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,368,878</u>		\$	336,397
	Accum. Depreciation <u>1,032,481</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	72
F/S vs C/R NBV	72			
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	741,194

\* 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	\$ 24,084
31	A5	Prepaid Gen. Ins-Bristol	11,265
31	A5	Prepaid Expense Other-Bristol	130,422
31	A5	Prepaid Real Estate Taxes-Bristol	57,077
31	A5	Prepaid Personal Property Taxes-Bristol	3,546
31	A5	Prepaid Mgmt Assets-Bristol	18,552
<b>Total Prepaid Expenses</b>			<b>\$ 244,946</b>

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed AEP checks-Bristol	\$ 12,236
33	A12	Due to Medicaid-Bristol	194,601
33	A12	Patients Fund-Bristol	72,387
33	A12	Accrued Expenses-Bristol	210,961
33	A12	Accrued Pension-Bristol	15,011
33	A12	Accrued Worker's Comp-Bristol	112,740
33	A12	Accrued Vacation-Bristol	299,119
33	A12	CT PET Tax Accrued Expense-Bristol	60,439
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 977,494</b>

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	3,830,933
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
3. Buildings			*Historical Cost 7,055,034	
			Accum. Depreciation 3,104,250 Net	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____ Net	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	3,950,784
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	(27,513)
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 89,389	
			Accum. Depreciation 44,695 Net	
4. Goodwill (Purchased Only)			\$	950,000
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	1,346,160
Name and Address		Amount	Loan Date	
Due from Realty / Related		1,346,160		
7. Other Assets ( <i>itemize</i> )			\$	
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	2,313,341
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	10,095,058

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC		2329	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	806,126
2. Notes Payable ( <i>itemize</i> )				\$	
_____ _____ _____ See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	19,247
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation S	19,247		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	170,616
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> )				\$	977,494
_____ _____ _____ See Schedule					977,494
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,973,483</b>

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

(Carry Total forward to next page)

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

Name of Facility Bristol Crossings, LLC		License No. 2329	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,973,483	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$ 51,728	
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT	51,728			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 2,783,752	
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	2,783,752				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,835,480	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,808,963	

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

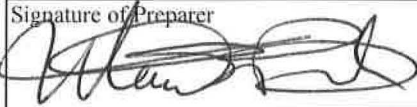
Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	3,950,784
3. Reserve for 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			\$	3,950,784
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(4,678)
6. Gain or Loss for Period			\$	1,339,989
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	1,335,311
<b>C. Total Reserves and Net Worth</b>			\$	5,286,095
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	10,095,058



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	1,495,579
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	15,850,044
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	14,510,055
D. Net Income or Deficit			\$	1,339,989
E. Balance			\$	2,835,568
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Total Expenses Per Page 27			\$14,878,624	
F/S vs C/R Depreciation			(368,569)	
Total Expenses Per FS			\$14,510,055	
2. Other ( <i>itemize</i> )				
Prior Period Adjustments			(257)	
F-3. Total Additions			\$	(257)
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	1,500,000
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
		Partner Drawings	1,500,000	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	1,500,000
H. <b>Balance at End of Period</b>			\$	1,335,311
				09/30/21

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

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bivolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				

## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Bristol Crossings, LLC for the year ended September 30, 2021, 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 9, 2022

# Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

**Facility Name** Bristol Crossings, LLC

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

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

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

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

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

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

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

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

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

Yes  No

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

Explanation:

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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:

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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:

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Yes  No

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

Explanation:

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Yes  No

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

Explanation:

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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:

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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? *If detail is not provided, appropriate disallowances will be made.*

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

Yes No

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

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

Yes No

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

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

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
101300-0102-00-000-0	Cash - Operating 3-Bristol	316,928.00			316,928.00	600,909.00
102000-0102-00-000-0	Cash - Payroll-Bristol	9,074.00			9,074.00	10,585.00
104020-0102-00-000-0	Cash - Savings 2-Bristol	1,388,418.00			1,388,418.00	1,833,418.00
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	550.00
107000-0102-00-000-0	Resident Refunds-Bristol	1,544.00			1,544.00	(257.00)
108000-0102-00-000-0	Cash - Patient Funds-Bristol	72,387.00			72,387.00	51,069.00
110000-0102-00-000-0	Accounts Receivable-Bristol	366,512.00			366,512.00	180,317.00
111000-0102-00-000-0	A/R Private-Bristol	96,589.00			96,589.00	38,207.00
111200-0102-00-000-0	A/R Comm Ins-Bristol	67,218.00			67,218.00	95,818.00
111300-0102-00-000-0	A/R Hospice-Bristol	127,765.00			127,765.00	130,201.00
111400-0102-00-000-0	A/R Mgd Medicare-Bristol	146,708.00			146,708.00	155,862.00
112000-0102-00-000-0	A/R Medicare Pt A-Bristol	172,705.00			172,705.00	295,278.00
112500-0102-00-000-0	A/R Medicare Pt B-Bristol	7,790.00			7,790.00	17,961.00
113000-0102-00-000-0	A/R Medicaid-Bristol	608,829.00			608,829.00	831,324.00
114000-0102-00-000-0	A/R Patient Plicipation-Bristol	(192,004.00)			(192,004.00)	(50,512.00)
116100-0102-00-000-0	Medicare Co-Ins Bad Debt-Bristol	0.00			0.00	1,705.00
116200-0102-00-000-0	Allowance for Doubtful Accounts-Bristol	(411,788.00)			(411,788.00)	(313,187.00)
121400-0102-00-000-0	Prepaid Workers Comp-Bristol	24,084.00			24,084.00	61,920.00
122200-0102-00-000-0	Prepaid Gen. Ins-Bristol	11,265.00			11,265.00	9,122.00
129000-0102-00-000-0	Prepaid Expense Other-Bristol	130,422.00			130,422.00	15,617.00
129100-0102-00-000-0	Prepaid Real Estate Taxes-Bristol	57,077.00			57,077.00	57,077.00
129110-0102-00-000-0	Prepaid Personal Property Taxes-Bristol	3,546.00			3,546.00	3,551.00
129300-0102-00-000-0	Prepaid Mgmt Assets-Bristol	18,552.00			18,552.00	20,493.00
129900-0102-00-000-0	CT PET Deferred Tax-Bristol	(27,513.00)			(27,513.00)	(48,420.00)
130000-0102-00-000-0	Inventory-Bristol	65,602.00			65,602.00	52,044.00
141400-0102-00-000-0	Due from Realty-Bristol	305,516.00			305,516.00	305,516.00
141600-0102-00-000-0	Due from Related-Bristol	1,040,644.00			1,040,644.00	542,754.00
141900-0102-00-000-0	CT PET Tax Receivable-Bristol- - -	0.00			0.00	1,683.00
151000-0102-00-000-0	Land-Bristol	225,000.00			225,000.00	225,000.00
154000-0102-00-000-0	Lease hold Improvements-Bristol	306,449.00			306,449.00	188,876.00
156000-0102-00-000-0	Major Movable Equip-Bristol	1,368,876.00			1,368,876.00	1,290,594.00
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	(950,000.00)			(950,000.00)	(760,000.00)
164000-0102-00-000-0	Accum Depr LHI-Bristol	(129,633.00)			(129,633.00)	(98,522.00)
166000-0102-00-000-0	Accum Depr MME-Bristol	(1,029,498.00)			(1,029,498.00)	(924,623.00)
168000-0102-00-000-0	Accum Amort Organaz Costs-Bristol	(44,695.00)			(44,695.00)	(35,756.00)
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	(806,126.00)			(806,126.00)	(578,381.00)
211400-0102-00-000-0	Equipment Obligation ST-Bristol	(19,247.00)			(19,247.00)	(18,239.00)
211411-0102-00-000-0	Equipment Obligation LT 1-Bristol	(51,728.00)			(51,728.00)	(70,974.00)
220000-0102-00-000-0	Loans and Exchange-Bristol	0.00			0.00	(210.00)
220200-0102-00-000-0	Unclaimed ADP checks-Bristol	(12,236.00)			(12,236.00)	(14,938.00)
221400-0102-00-000-0	Due to Realty-Bristol	(2,536,769.00)			(2,536,769.00)	(2,596,769.00)
221700-0102-00-000-0	Due to Medicaid-Bristol	(194,601.00)			(194,601.00)	(295,882.00)
221760-0102-00-000-0	Deferred Revenue Rcf-Bristol	0.00			0.00	(707,588.00)
226200-0102-00-000-0	Patients Fund-Bristol	(72,387.00)			(72,387.00)	(51,069.00)
250000-0102-00-000-0	Accrued Expenses-Bristol	(210,961.00)			(210,961.00)	(216,081.00)
250020-0102-00-000-0	Accrued Pension-Bristol	(15,011.00)			(15,011.00)	(11,082.00)
250030-0102-00-000-0	Accrued Worker's Comp-Bristol	(112,740.00)			(112,740.00)	(83,626.00)
250100-0102-00-000-0	Accrued Payroll-Bristol	(170,616.00)			(170,616.00)	(156,753.00)
251000-0102-00-000-0	Accrued Purchase-Bristol- - -	0.00			0.00	0.00
252000-0102-00-000-0	Accrued Vacation-Bristol	(299,119.00)			(299,119.00)	(299,913.00)
254900-0102-00-000-0	CT PET Tax Accrued Expense-Bristol	(60,439.00)			(60,439.00)	0.00
271500-0102-00-000-0	Due to Related-Bristol	(246,983.00)			(246,983.00)	(180,236.00)
280000-0102-00-000-0	Capital-Bristol	(879,594.00)			(879,594.00)	(879,594.00)
286000-0102-00-000-0	Ptner Drawings-Bristol	1,500,000.00			1,500,000.00	0.00
295000-0102-00-000-0	Retained Earnings-Bristol	(615,728.00)			(615,728.00)	(342,335.00)
303100-0102-00-000-0	Hospice Revenue-Bristol	(1,194,374.00)			(1,194,374.00)	(1,273,361.00)
303700-0102-00-000-0	Hospice C/A-Bristol	495,102.00			495,102.00	569,012.00
304100-0102-00-000-0	Hospice Pharmacy-Bristol	(880.00)			(880.00)	(1,342.00)
304105-0102-00-000-0	Hospice Pharmacy Contra-Bristol	880.00			880.00	1,342.00
304300-0102-00-000-0	Hospice PT-Bristol	(171.00)			(171.00)	(188.00)
304305-0102-00-000-0	Hospice PT Contra-Bristol	171.00			171.00	94.00
304400-0102-00-000-0	Hospice ST-Bristol	(381.00)			(381.00)	(662.00)
304405-0102-00-000-0	Hospice ST Contra-Bristol	289.00			289.00	377.00
304800-0102-00-000-0	Hospice OT-Bristol	(1,561.00)			(1,561.00)	0.00
304805-0102-00-000-0	Hospice OT Contra-Bristol	908.00			908.00	0.00
311000-0102-00-000-0	Medicaid Room & Board-Bristol	#####			#####	#####
311005-0102-00-000-0	Medicaid Room & Board Contra-Bristol	5,128,630.00			5,128,630.00	6,226,436.00
313005-0102-00-000-0	Medicaid Contra Other-Bristol	(266.00)			(266.00)	1,450.00
314100-0102-00-000-0	Medicaid Pharmacy-Bristol	(37,869.00)			(37,869.00)	(47,736.00)



Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
314105-0102-00-000-0	Medicaid Pharmacy Contra-Bristol	40,993.00			40,993.00	47,660.00
314300-0102-00-000-0	Medicaid PT-Bristol	(5,886.00)			(5,886.00)	(15,713.00)
314305-0102-00-000-0	Medicaid PT Contra-Bristol	5,886.00			5,886.00	15,713.00
314400-0102-00-000-0	Medicaid ST-Bristol	(1,043.00)			(1,043.00)	(5,506.00)
314405-0102-00-000-0	Medicaid ST Contra-Bristol	1,043.00			1,043.00	5,506.00
314500-0102-00-000-0	Medicaid IV Therapy-Bristol	(3,124.00)			(3,124.00)	76.00
314600-0102-00-000-0	Medicaid Lab-Bristol	537.00			537.00	(1,132.00)
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	(6,975.00)			(6,975.00)	(16,918.00)
314805-0102-00-000-0	Medicaid OT Contra-Bristol	6,975.00			6,975.00	16,918.00
315000-0102-00-000-0	Medicaid X-Bristol	(270.00)			(270.00)	(318.00)
318000-0102-00-000-0	Medicaid C/A Prior Period-Bristol- - -	49,601.00			49,601.00	0.00
321000-0102-00-000-0	Medicare Pt A Room & Board-Bristol	(2,039,696.00)			(2,039,696.00)	(2,489,577.00)
321005-0102-00-000-0	Medicare Pt A R and B Contra-Bristol	1,636,529.00			1,636,529.00	2,013,143.00
321006-0102-00-000-0	Medicare A PT Contra-Bristol	(385,607.00)			(385,607.00)	(460,015.00)
321007-0102-00-000-0	Medicare A OT Contra-Bristol	(359,007.00)			(359,007.00)	(429,919.00)
321008-0102-00-000-0	Medicare A ST Contra-Bristol	(187,117.00)			(187,117.00)	(222,373.00)
321009-0102-00-000-0	Medicare A NTA Contra-Bristol	(556,717.00)			(556,717.00)	(609,089.00)
321010-0102-00-000-0	Medicare A Nsng Comp Contra-Bristol	(808,541.00)			(808,541.00)	(929,352.00)
323005-0102-00-000-0	Medicare Pt A Contra Other-Bristol	25,222.00			25,222.00	34,512.00
324100-0102-00-000-0	Medicare Pt A Pharmacy-Bristol	(158,837.00)			(158,837.00)	(177,062.00)
324105-0102-00-000-0	Medicare Pt A Pharmacy Contra-Bristol	187,672.00			187,672.00	184,907.00
324300-0102-00-000-0	Medicare Pt A PT-Bristol	(194,059.00)			(194,059.00)	(244,672.00)
324305-0102-00-000-0	Medicare Pt A PT Contra-Bristol	194,059.00			194,059.00	244,672.00
324400-0102-00-000-0	Medicare Pt A ST-Bristol	(90,459.00)			(90,459.00)	(88,535.00)
324405-0102-00-000-0	Medicare Pt A ST Contra-Bristol	90,459.00			90,459.00	88,535.00
324500-0102-00-000-0	Medicare Pt A IV Therapy-Bristol	(28,835.00)			(28,835.00)	(7,845.00)
324600-0102-00-000-0	Medicare Pt A Lab-Bristol	(14,253.00)			(14,253.00)	(18,185.00)
324800-0102-00-000-0	Medicare Pt A OT-Bristol	(200,978.00)			(200,978.00)	(246,314.00)
324805-0102-00-000-0	Medicare Pt A OT Contra-Bristol	200,978.00			200,978.00	246,314.00
325000-0102-00-000-0	Medicare Pt A X-Bristol	(10,969.00)			(10,969.00)	(16,327.00)
328000-0102-00-000-0	Medicare Pt A Sequestration-Bristol	(35.00)			(35.00)	27,859.00
329000-0102-00-000-0	Medicare Pt A Settlement-Bristol	0.00			0.00	(1,704.00)
334000-0102-00-000-0	Medicare Pt B Ambulance-Bristol	0.00			0.00	253.00
334300-0102-00-000-0	Medicare Pt B PT-Bristol	(85,223.00)			(85,223.00)	(88,421.00)
334305-0102-00-000-0	Medicare Pt B PT Contra-Bristol	16,062.00			16,062.00	16,192.00
334400-0102-00-000-0	Medicare Pt B ST-Bristol	(19,067.00)			(19,067.00)	(26,665.00)
334405-0102-00-000-0	Medicare Pt B ST Contra-Bristol	574.00			574.00	49.00
334800-0102-00-000-0	Medicare Pt B OT-Bristol	(68,294.00)			(68,294.00)	(83,891.00)
334805-0102-00-000-0	Medicare Pt B OT Contra-Bristol	14,524.00			14,524.00	14,510.00
335700-0102-00-000-0	Medicare Pt B Flu/Pneumonia-Bristol	(2,175.00)			(2,175.00)	(5,356.00)
337300-0102-00-000-0	Mgd Medicare Pt B PT-Bristol	(1,650.00)			(1,650.00)	0.00
337305-0102-00-000-0	Mgd Medicare Pt B PT Contra-Bristol	1,439.00			1,439.00	3,270.00
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	(234.00)			(234.00)	(99.00)
337805-0102-00-000-0	Mgd Medicare Pt B OT Contra-Bristol	12.00			12.00	0.00
338000-0102-00-000-0	Medicare Pt B Prior Period-Bristol	(2.00)			(2.00)	1,813.00
341000-0102-00-000-0	Private Room & Board-Bristol	(1,884,965.00)			(1,884,965.00)	(1,071,907.00)
341005-0102-00-000-0	Private Room & Board Contra-Bristol	80,618.00			80,618.00	18,348.00
344105-0102-00-000-0	Private Pharmacy Contra-Bristol	388.00			388.00	0.00
344300-0102-00-000-0	Private PT-Bristol	(2,247.00)			(2,247.00)	(359.00)
344400-0102-00-000-0	Private ST-Bristol	(1,719.00)			(1,719.00)	0.00
344800-0102-00-000-0	Private OT-Bristol	(538.00)			(538.00)	(467.00)
351000-0102-00-000-0	Comm Ins Room & Board-Bristol	(117,836.00)			(117,836.00)	(158,369.00)
351005-0102-00-000-0	Comm Ins Room & Board Contra-Bristol	14,709.00			14,709.00	18,303.00
353005-0102-00-000-0	Comm Ins Contra Other-Bristol	769.00			769.00	1,410.00
354100-0102-00-000-0	Comm Ins Pharmacy-Bristol	(12,722.00)			(12,722.00)	(15,946.00)
354105-0102-00-000-0	Comm Ins Pharmacy Contra-Bristol	15,194.00			15,194.00	19,198.00
354300-0102-00-000-0	Comm Ins PT-Bristol	(14,283.00)			(14,283.00)	(18,009.00)
354305-0102-00-000-0	Comm Ins PT Contra-Bristol	14,283.00			14,283.00	18,009.00
354400-0102-00-000-0	Comm Ins ST-Bristol	(3,560.00)			(3,560.00)	(466.00)
354405-0102-00-000-0	Comm Ins ST Contra-Bristol	3,560.00			3,560.00	466.00
354500-0102-00-000-0	Comm Ins IV Therapy-Bristol	(2,472.00)			(2,472.00)	(3,252.00)
354600-0102-00-000-0	Comm Ins Lab-Bristol	(442.00)			(442.00)	(169.00)
354800-0102-00-000-0	Comm Ins OT-Bristol	(14,756.00)			(14,756.00)	(19,361.00)
354805-0102-00-000-0	Comm Ins OT Contra-Bristol	14,756.00			14,756.00	19,361.00
355000-0102-00-000-0	Comm Ins X-Bristol	(328.00)			(328.00)	(1,241.00)
371000-0102-00-000-0	Mgd Medicare Room and Board-Bristol	(1,791,762.00)			(1,791,762.00)	(1,977,733.00)
371005-0102-00-000-0	Mgd Medicare Room & Board Contra-Bristol	533,039.00			533,039.00	403,639.00
371006-0102-00-000-0	Mgd Medicare PT Contra-Bristol	(31,643.00)			(31,643.00)	(795.00)
371007-0102-00-000-0	Mgd Medicare OT Contra-Bristol	(29,567.00)			(29,567.00)	(773.00)
371008-0102-00-000-0	Mgd Medicare ST Contra-Bristol	(13,090.00)			(13,090.00)	(178.00)
371009-0102-00-000-0	Mgd Medicare NTA Contra-Bristol	(45,368.00)			(45,368.00)	(2,631.00)
371010-0102-00-000-0	Mgd Medicare Nsng Comp Contra-Bristol	(59,552.00)			(59,552.00)	(1,803.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
373005-0102-00-000-0	Mgd Medicare Contra Other-Bristol	19,608.00			19,608.00	28,300.00
374100-0102-00-000-0	Mgd Medicare Pharmacy-Bristol	(129,409.00)			(129,409.00)	(149,172.00)
374105-0102-00-000-0	Mgd Medicare Pharmacy Contra-Bristol	151,286.00			151,286.00	166,168.00
374300-0102-00-000-0	Mgd Medicare PT-Bristol	(161,688.00)			(161,688.00)	(187,538.00)
374305-0102-00-000-0	Mgd Medicare PT Contra-Bristol	161,688.00			161,688.00	187,538.00
374400-0102-00-000-0	Mgd Medicare ST-Bristol	(71,378.00)			(71,378.00)	(46,001.00)
374405-0102-00-000-0	Mgd Medicare ST Contra-Bristol	71,378.00			71,378.00	46,001.00
374500-0102-00-000-0	Mgd Medicare IV Therapy-Bristol	(22,678.00)			(22,678.00)	(23,021.00)
374600-0102-00-000-0	Mgd Medicare Lab-Bristol	(10,560.00)			(10,560.00)	(13,576.00)
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	(171,270.00)			(171,270.00)	(199,312.00)
374805-0102-00-000-0	Mgd Medicare OT Contra-Bristol	171,270.00			171,270.00	199,312.00
374900-0102-00-000-0	Mgd Medicare Specialty Beds	0.00			0.00	(106.00)
375000-0102-00-000-0	Mgd Medicare X-Bristol	(8,425.00)			(8,425.00)	(8,592.00)
375700-0102-00-000-0	Mgd Medicare Flu/Pneumonia-Bristol	(1,632.00)			(1,632.00)	(4,784.00)
378000-0102-00-000-0	Mgd Medicare Prior Period-Bristol	881.00			881.00	331.00
378100-0102-00-000-0	Medicare Mgd Care Pt B PT-Bristol	(69,514.00)			(69,514.00)	(75,660.00)
378105-0102-00-000-0	Medicare Mgd Pt B PT Contra-Bristol	46,278.00			46,278.00	(5,424.00)
378120-0102-00-000-0	Medicare Mgd Care Pt B ST-Bristol	(16,252.00)			(16,252.00)	(16,807.00)
378125-0102-00-000-0	Medicare Mgd Pt B STContra-Bristol	9,816.00			9,816.00	3,215.00
378130-0102-00-000-0	Medicare Mgd Care Pt B OT-Bristol	(46,271.00)			(46,271.00)	(50,369.00)
378135-0102-00-000-0	Medicare Mgd Pt B OT Contra-Bristol	35,825.00			35,825.00	3,686.00
389010-0102-00-000-0	Patient Revenue Capitation -Bristol	(232,265.00)			(232,265.00)	0.00
391100-0102-00-000-0	Interest Income-Bristol	(3,636.00)			(3,636.00)	(151.00)
391500-0102-00-000-0	Misc. Other Income-Bristol	(1,095,342.00)			(1,097,955.00)	(500,956.00)
				RJE - 5	(2,613.00)	
391510-0102-00-000-0	Misc. Meals-Bristol- - -	0.00			0.00	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- - -	(20,907.00)			(20,907.00)	(14,566.00)
400000-0102-03-007-0	Salary-Bristol-Administration-Administrative Ass-	77,330.00			77,330.00	70,232.00
400000-0102-03-009-0	Salary-Bristol-Administration-Administrator-	147,582.00			147,582.00	155,216.00
400000-0102-04-007-0	Salary-Bristol-Fiscal Operations-Administrative -	121,748.00			121,748.00	109,888.00
400000-0102-05-065-0	Salary-Bristol-Medical Records-Medical Records-	38,766.00			38,766.00	40,928.00
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-	141,011.00			141,011.00	126,425.00
400000-0102-07-038-0	Salary-Bristol-Rec Therapy-Dir-	55,468.00			55,468.00	55,829.00
400000-0102-07-086-0	Salary-Bristol-Rec Therapy-Rec Therapist-	79,408.00			79,408.00	85,447.00
400000-0102-08-058-0	Salary-Bristol-Maintenance-Maintenance Worker-	59,932.00			59,932.00	63,360.00
400000-0102-08-101-0	Salary-Bristol-Maintenance-Supervisor-	73,560.00			73,560.00	75,296.00
400000-0102-09-048-0	Salary-Bristol-Housekeeping-Housekeeper-	318,118.00			318,118.00	355,711.00
400000-0102-09-101-0	Salary-Bristol-Housekeeping-Supervisor-	49,364.00			49,364.00	47,095.00
400000-0102-10-051-0	Salary-Bristol-Laundry-Laundry Aide-	35,174.00			35,174.00	33,145.00
400000-0102-11-011-0	Salary-Bristol-Admissions-Admissions Coordinator-	8,642.00			8,642.00	16,274.00
400000-0102-11-038-0	Salary-Bristol-Admissions-Dir-	156,955.00			156,955.00	153,893.00
400000-0102-13-013-0	Salary-Bristol-Dietary-Aide-	258,579.00			258,579.00	291,993.00
400000-0102-13-031-0	Salary-Bristol-Dietary-Cook-	119,866.00			119,866.00	109,212.00
400000-0102-13-035-0	Salary-Bristol-Dietary-Dietician-	27,249.00			27,249.00	28,395.00
400000-0102-13-101-0	Salary-Bristol-Dietary-Supervisor-	83,026.00			83,026.00	73,313.00
400000-0102-14-012-0	Salary-Bristol-Nursing Admin-ADNS-	104,249.00			104,249.00	85,858.00
400000-0102-14-028-0	Salary-Bristol-Nursing Admin-Clerical-	56,749.00			56,749.00	53,071.00
400000-0102-14-044-0	Salary-Bristol-Nursing Admin-DNS-	129,287.00			129,287.00	130,356.00
400000-0102-14-052-0	Salary-Bristol-Nursing Admin-LPN-	52,951.00			52,951.00	41,132.00
400000-0102-15-021-0	Salary-Bristol-Nursing-CNA-	1,882,391.00			1,882,391.00	2,005,320.00
400000-0102-15-052-0	Salary-Bristol-Nursing-LPN-	1,243,952.00			1,243,952.00	1,302,918.00
400000-0102-15-092-0	Salary-Bristol-Nursing-RN-	720,556.00			512,224.00	662,901.00
				RJE - 1	(208,332.00)	
400000-0102-21-040-0	Salary-Bristol-Human Resources-Dir of Human Reso-	4,329.00			4,329.00	0.00
400050-0102-03-007-0	Salary - PTO-Bristol-Administration-Administrati-	855.00			855.00	(38.00)
400050-0102-04-007-0	Salary - PTO-Bristol-Fiscal Operations-Administr-	643.00			643.00	2,357.00
400050-0102-05-065-0	Salary - PTO-Bristol-Medical Records-Medical Rec-	154.00			154.00	225.00
400050-0102-06-096-0	Salary - PTO-Bristol-Social service-Social Worke-	(432.00)			(432.00)	669.00
400050-0102-07-038-0	Salary - PTO-Bristol-Rec Therapy-Dir-	298.00			298.00	1,332.00
400050-0102-07-086-0	Salary - PTO-Bristol-Rec Therapy-Rec Therapist-	2,729.00			2,729.00	1,528.00
400050-0102-08-058-0	Salary - PTO-Bristol-Maintenance-Maintenance Wor-	(925.00)			(925.00)	(1,699.00)
400050-0102-08-101-0	Salary - PTO-Bristol-Maintenance-Supervisor-	7,833.00			7,833.00	2,125.00
400050-0102-09-048-0	Salary - PTO-Bristol-Housekeeping-Housekeeper-	(656.00)			(656.00)	(147.00)
400050-0102-09-101-0	Salary - PTO-Bristol-Housekeeping-Supervisor-	(7,970.00)			(7,970.00)	159.00
400050-0102-10-051-0	Salary - PTO-Bristol-Laundry-Laundry Aide-	(568.00)			(568.00)	(802.00)
400050-0102-11-038-0	Salary - PTO-Bristol-Admissions-Dir-	2,688.00			2,688.00	1,778.00
400050-0102-13-013-0	Salary - PTO-Bristol-Dietary-Aide-	(4,331.00)			(4,331.00)	776.00
400050-0102-13-031-0	Salary - PTO-Bristol-Dietary-Cook-	1,718.00			1,718.00	1,206.00
400050-0102-13-035-0	Salary - PTO-Bristol-Dietary-Dietician-	1,606.00			1,606.00	673.00
400050-0102-13-101-0	Salary - PTO-Bristol-Dietary-Supervisor-	(17,031.00)			(17,031.00)	2,341.00
400050-0102-14-012-0	Salary - PTO-Bristol-Nursing Admin-ADNS-	(285.00)			(285.00)	(5,927.00)
400050-0102-14-028-0	Salary - PTO-Bristol-Nursing Admin-Clerical-	581.00			581.00	(1,042.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
400050-0102-14-044-0	Salary - PTO-Bristol-Nursing Admin-DNS-	5,040.00			5,040.00	2,444.00
400050-0102-15-021-0	Salary - PTO-Bristol-Nursing-CNA-	931.00			931.00	6,500.00
400050-0102-15-052-0	Salary - PTO-Bristol-Nursing-LPN-	9,137.00			9,137.00	1,895.00
400050-0102-15-092-0	Salary - PTO-Bristol-Nursing-RN-	(3,945.00)			(3,945.00)	478.00
401000-0102-29-000-0	FICA-Bristol-Emp Benefits	451,070.00			451,070.00	472,121.00
401100-0102-29-000-0	FUI-Bristol-Emp Benefits	8,205.00			8,205.00	8,646.00
401200-0102-29-000-0	SUI-Bristol-Emp Benefits	75,637.00			75,637.00	91,297.00
401300-0102-29-000-0	Health Ins-Bristol-Emp Benefits	591,777.00			591,777.00	644,280.00
401400-0102-29-000-0	Workers Compensation-Bristol-Emp Benefits	316,007.00			316,007.00	289,646.00
401450-0102-29-000-0	Workers Comp Retro Exp-Bristol-Emp Benefits -	39,955.00			39,955.00	0.00
401700-0102-29-000-0	Pension-Bristol-Emp Benefits	15,012.00			15,012.00	11,082.00
402000-0102-03-000-0	Holiday Expense-Bristol-Administration	2,000.00			2,000.00	5,475.00
410000-0102-03-000-0	Supplies-Bristol-Administration	18.00			18.00	0.00
410000-0102-04-000-0	Supplies-Bristol-Fiscal Operations	19,977.00			19,977.00	19,494.00
410000-0102-07-000-0	Supplies-Bristol-Rec Therapy	1,356.00			1,356.00	804.00
410000-0102-08-000-0	Supplies-Bristol-Maintenance	22,290.00			22,290.00	30,180.00
410000-0102-09-000-0	Supplies-Bristol-Housekeeping	32,107.00			32,107.00	35,883.00
410000-0102-10-000-0	Supplies-Bristol-Laundry	0.00			0.00	132.00
410000-0102-13-000-0	Supplies-Bristol-Dietary	31,544.00			31,544.00	36,292.00
410000-0102-15-000-0	Supplies-Bristol-Nursing	103,324.00			103,324.00	107,394.00
410000-0102-18-000-0	Supplies-Bristol-Marketing	6,796.00			6,796.00	8,340.00
410000-0102-23-000-0	Supplies-Bristol-Rehab Tpy and Ancnly	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	544.00
410019-0102-07-000-0	Supplies COVID19 - Bristol	0.00			0.00	450.00
410019-0102-09-000-0	Supplies COVID-Bristol-Housekeeping	4,006.00			4,006.00	7,618.00
410019-0102-10-000-0	Supplies COVID19 - Bristol	0.00			0.00	26,449.00
410019-0102-13-000-0	Supplies COVID19 - Bristol	0.00			0.00	439.00
410019-0102-15-000-0	Supplies COVID-Bristol-Nursing	54,414.00			54,414.00	58,253.00
411010-0102-22-000-0	Flu Vaccine-Bristol-Medical Services- -	0.00			0.00	0.00
411200-0102-23-000-0	Drugs Medicare Pt A-Bristol-Rehab Tpy and Ancnly	443,024.00			443,024.00	426,621.00
411700-0102-22-000-0	House Drugs (OTC)-Bristol-Medical Services	10,786.00			10,786.00	13,593.00
412000-0102-13-000-0	Food-Bristol-Dietary	264,570.00			264,570.00	274,192.00
412019-0102-13-000-0	Food COVID-Bristol-Dietary	691.00			691.00	636.00
412100-0102-13-000-0	Food Supplements-Bristol-Dietary	25,839.00			25,839.00	22,428.00
413001-0102-23-000-0	Oxygen Non Billable-Bristol-Rehab Tpy and Ancnly	8,516.00			8,516.00	6,538.00
413500-0102-23-000-0	IV Thy Supplies-Bristol-Rehab Tpy and Ancnly	5,878.00			5,878.00	9,931.00
414000-0102-10-000-0	Diapers-Bristol-Laundry	35,207.00			35,207.00	35,545.00
414100-0102-10-000-0	Linen-Bristol-Laundry	0.00			0.00	996.00
420000-0102-03-000-0	Minor Equip-Bristol-Administration	656.00			656.00	0.00
420000-0102-15-000-0	Minor Equip-Bristol-Nursing	10,791.00			10,791.00	3,546.00
431000-0102-03-000-0	Consulting Fees-Bristol-Administration	14,367.00			14,367.00	15,169.00
431000-0102-04-000-0	Consulting Fees-Bristol-Fiscal Operations	15,820.00			0.00	0.00
			RJE - 3	(15,820.00)		
				(15,820.00)		
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	21,748.00			21,748.00	39,429.00
431000-0102-22-000-0	Consulting Fees-Bristol-Medical Services	1,666.00			1,666.00	0.00
431000-0102-23-000-0	Consulting Fees-Bristol-Rehab Tpy and Ancnly	0.00			0.00	2,452.00
431010-0102-23-000-0	Pharmacy fees-Bristol-Rehab Tpy and Ancnly- -	14,474.00			14,474.00	15,214.00
432000-0102-03-000-0	Accounting Fees-Bristol-Administration	26,405.00			26,405.00	21,768.00
433000-0102-03-000-0	Legal Fees-Bristol-Administration	789.00			789.00	769.00
433100-0102-03-000-0	Legal Fees-Bristol-Administration	17,433.00			17,433.00	0.00
433200-0102-03-000-0	Legal Fees-Bristol-Administration	2,817.00			2,817.00	7,680.00
433300-0102-03-000-0	Legal Fees-Bristol-Administration	250.00			250.00	510.00
434000-0102-03-000-0	Shared Services-Bristol-Administration	515,598.00			531,418.00	618,307.00
			RJE - 3	15,820.00		
435200-0102-03-000-0	IT ServicesAdministration-Bristol-Administration	95,260.00			95,260.00	44,200.00
435210-0102-03-000-0	IT Rental-Bristol-Administration	45,553.00			42,375.00	35,930.00
			RJE - 2	(3,178.00)		
				(3,178.00)		
436000-0102-22-000-0	Medical Director Fees-Bristol-Medical Services	72,000.00			72,000.00	75,332.00
436200-0102-22-000-0	Dental Fees-Bristol-Medical Services	7,850.00			7,850.00	7,745.00
436300-0102-22-000-0	Physician Fees-Bristol-Medical Services	17,964.00			17,964.00	2,770.00
437000-0102-23-000-0	PT Fees-Bristol-Rehab Tpy and Ancnly	345,092.00			345,092.00	461,418.00
437100-0102-23-000-0	OT Fees-Bristol-Rehab Tpy and Ancnly	300,199.00			300,199.00	358,313.00
437200-0102-23-000-0	Speech Fees-Bristol-Rehab Tpy and Ancnly	94,704.00			94,704.00	107,000.00
438010-0102-27-000-0	Radiology Fees-Bristol-Laboratory	0.00			0.00	834.00
438020-0102-27-000-0	X-Bristol-Laboratory	22,396.00			25,009.00	29,233.00
			RJE - 5	2,613.00		
				2,613.00		
438030-0102-27-000-0	Lab Fees-Bristol-Laboratory	30,030.00			30,030.00	32,824.00
438400-0102-27-000-0	Respiratory Therapy Fee-Bristol-Laboratory	13,916.00			13,916.00	15,735.00
440000-0102-02-000-0	Purch Services-Bristol-Admin Staff	31,200.00			31,200.00	30,600.00
440000-0102-03-000-0	Purch Services-Bristol-Administration	0.00			0.00	1,773.00
440000-0102-04-000-0	Purch Services-Bristol-Fiscal Operations	45,054.00			45,054.00	46,354.00
440000-0102-07-000-0	Purch Services-Bristol-Rec Therapy	0.00			0.00	1,380.00
440000-0102-08-000-0	Purch Services-Bristol-Maintenance	75,073.00			75,073.00	44,635.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
440000-0102-09-000-0	Purch Services-Bristol-Housekeeping	22.00			22.00	12.00
440000-0102-12-000-0	Purch Services-Bristol-Security	11,888.00			11,888.00	1,745.00
440000-0102-13-000-0	Purch Services-Bristol-Dietary	9,041.00			9,041.00	12,548.00
440000-0102-15-000-0	Purch Services-Bristol-Nursing	756.00			756.00	138.00
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	25,143.00			25,143.00	22,864.00
440010-0102-15-000-0	Purch Services Ambulance-Bristol-Nursing	3,571.00			3,571.00	397.00
440050-0102-07-000-0	Cable Expense-Bristol-Rec Therapy	16,195.00			16,195.00	15,617.00
440100-0102-16-000-0	Audiology Fees-Bristol-ADC	0.00			0.00	62.00
442000-0102-08-000-0	Pest Control-Bristol-Maintenance	2,925.00			2,925.00	1,861.00
443000-0102-08-000-0	Carting-Bristol-Maintenance	31,757.00			31,757.00	31,403.00
450000-0102-03-000-0	Rental Expenses-Bristol-Administration	0.00			0.00	26.00
450000-0102-07-000-0	Rental Expenses-Bristol-Rec Therapy	0.00			0.00	133.00
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	10,787.00			813.00	609.00
			RJE - 2	(9,974.00)	(9,974.00)	
452000-0102-08-000-0	Equip Rental-Bristol-Maintenance	19,080.00			19,080.00	0.00
452000-0102-15-000-0	Equip Rental-Bristol-Nursing	46,948.00			46,948.00	39,982.00
452000-0102-23-000-0	Equip Rental-Bristol-Rehab Tpy and Ancnry	10,146.00			10,146.00	10,067.00
452000-0102-24-000-0	Equip Rental-Bristol-Respiratory	34,859.00			34,859.00	25,543.00
460000-0102-25-000-0	Utilities-Bristol-Property	0.00			0.00	0.00
461000-0102-03-000-0	Telephone-Bristol-Administration	32,332.00			32,332.00	29,207.00
461100-0102-03-000-0	Telephone - Cell-Bristol-Administration	4,368.00			4,368.00	4,584.00
462000-0102-25-000-0	Electric-Bristol-Property	135,444.00			135,444.00	182,233.00
463000-0102-25-000-0	Gas-Bristol-Property	23,879.00			23,879.00	23,087.00
464000-0102-25-000-0	Sewer-Bristol-Property	9,484.00			9,484.00	4,159.00
465000-0102-25-000-0	Oil-Bristol-Property	0.00			0.00	975.00
466000-0102-25-000-0	Water-Bristol-Property	9,450.00			9,450.00	18,510.00
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	14,469.00			14,469.00	16,866.00
472500-0102-25-000-0	Property Insurance-Bristol-Property	15,606.00			15,606.00	14,446.00
473000-0102-25-000-0	Real Estate Taxes-Bristol-Property	228,309.00			228,309.00	226,969.00
484000-0102-25-000-0	Depe Exp LHI-Bristol	31,111.00			31,111.00	18,556.00
486000-0102-25-000-0	Depr Exp MME-Bristol	104,875.00			104,875.00	104,365.00
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	11,153.00			10,653.00	9,333.00
			RJE - 4	(500.00)	(500.00)	
491001-0102-03-000-0	Subscriptions-Bristol-Administration	905.00			905.00	4,851.00
500000-0102-03-000-0	Licenses and Permits-Bristol-Administration	1,982.00			1,982.00	2,649.00
501000-0102-03-000-0	Advertising Employment-Bristol-Administration	1,258.00			1,258.00	700.00
501100-0102-03-000-0	Advertising Promotional-Bristol-Administration	5,325.00			5,325.00	8,694.00
501100-0102-18-000-0	Advertising Promotional-Bristol-Marketing	22,355.00			22,355.00	23,572.00
503100-0102-03-000-0	Interest-Bristol-Administration	672.00			672.00	488.00
503110-0102-25-000-0	Interest Expense only 1-Bristol-Property	0.00			0.00	469.00
503130-0102-03-000-0	Interest on Computer Loan-Bristol-Administrati	4,425.00			4,425.00	5,380.00
503200-0102-03-000-0	Bank Charges-Bristol-Administration	13,283.00			13,283.00	16,999.00
504000-0102-03-000-0	Postage-Bristol-Administration	3,824.00			3,824.00	4,279.00
505000-0102-03-000-0	Background Check-Bristol-Administration	11,070.00			11,070.00	6,426.00
507000-0102-03-000-0	Revenue Assessment-Bristol-Administration	732,200.00			732,200.00	751,188.00
508000-0102-03-000-0	Bad Debt Expense-Bristol-Administration	282,708.00			282,708.00	149,471.00
508010-0102-03-000-0	Bad Debt Mdcr-Bristol-Administration	0.00			0.00	2,622.00
509000-0102-03-000-0	Seminars-Bristol-Administration	19,023.00			19,023.00	350.00
510000-0102-03-000-0	Liability Ins-Bristol-Administration	73,225.00			73,225.00	60,256.00
512000-0102-03-000-0	Umbrella Ins-Bristol-Administration	21,300.00			21,300.00	14,953.00
513000-0102-03-000-0	Crime Ins-Bristol-Administration	1,681.00			1,681.00	1,143.00
520000-0102-03-000-0	Auto Expense-Bristol-Administration	15.00			15.00	0.00
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	1,970.00			1,970.00	2,648.00
523000-0102-03-000-0	Emp Benefits-Bristol-Administration	14,865.00			14,865.00	7,886.00
523019-0102-03-000-0	Employee Benefits Other COVID-Bristol-Administrati	15.00			15.00	1,677.00
530000-0102-15-000-0	Pool RNs-Bristol-Nursing	44,642.00			44,642.00	50,688.00
531000-0102-15-000-0	Pool LPNs-Bristol-Nursing	146,603.00			146,603.00	59,914.00
532000-0102-15-000-0	Pool CNA-Bristol-Nursing	47,028.00			47,028.00	17,944.00
533000-0102-10-000-0	Outside Services-Bristol-Laundry -	153,968.00			153,968.00	143,487.00
540000-0102-03-000-0	Donations-Bristol-Administration	0.00			0.00	0.00
541000-0102-03-000-0	Misc. Expense-Bristol-Administration	13,992.00			13,992.00	11,629.00
541000-0102-19-000-0	Misc. Expense-Bristol-LTHHC	(4.00)			(4.00)	0.00
541001-0102-03-000-0	Political Contributions -Bristol-Administration -	0.00			0.00	1,320.00
541050-0102-03-000-0	Prior Period Expense-Bristol-Administration	11,069.00			11,069.00	16,606.00
542000-0102-03-000-0	Corporate Tax - State-Bristol-Administration	122,083.00			122,083.00	35,631.00
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			113,167.00	106,558.00
			RJE - 1	113,167.00		
Marcum 102	Staff Dev Coordinator	0.00			82,107.00	97,124.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
			RJE - 1	82,107.00		
Marcum 103	Leased Equipment	0.00		13,152.00	13,152.00	12,177.00
			RJE - 2	13,152.00		
Marcum 104	Chamber Dues	0.00		500.00	500.00	500.00
			RJE - 4	500.00		
Marcum 105	Infection Control	0.00		13,058.00	13,058.00	0.00
			RJE - 1	13,058.00		
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
400000-0102-03-009-0	Salary-Bristol-Administration-Administrator-	147,582.00		0.00	147,582.00	155,216.00
<b>Subtotal [2] Administrators</b>		<b>147,582.00</b>		<b>0.00</b>	<b>147,582.00</b>	<b>155,216.00</b>
Subgroup : [4]	Other Administrative Salaries					
400000-0102-03-007-0	Salary-Bristol-Administration-Administrative Ass-	77,330.00		0.00	77,330.00	70,232.00
400000-0102-04-007-0	Salary-Bristol-Fiscal Operations-Administrative -	121,748.00		0.00	121,748.00	109,858.00
400000-0102-05-065-0	Salary-Bristol-Medical Records-Medical Records-	36,766.00		0.00	36,766.00	40,928.00
400000-0102-21-040-0	Salary-Bristol-Human Resources-Dir of Human Reso-	4,329.00		0.00	4,329.00	0.00
400050-0102-03-007-0	Salary - PTO-Bristol-Administration-Administrati-	855.00		0.00	855.00	(38.00)
400050-0102-04-007-0	Salary - PTO-Bristol-Fiscal Operations-Administral-	643.00		0.00	643.00	2,357.00
400050-0102-05-065-0	Salary - PTO-Bristol-Medical Records-Medical Rec-	154.00		0.00	154.00	225.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>243,025.00</b>		<b>0.00</b>	<b>243,025.00</b>	<b>223,592.00</b>
Subgroup : [5A]	Head Dietitian					
400000-0102-13-035-0	Salary-Bristol-Dietary-Dietician-	27,249.00		0.00	27,249.00	28,395.00
400050-0102-13-035-0	Salary - PTO-Bristol-Dietary-Dietician-	1,606.00		0.00	1,606.00	673.00
<b>Subtotal [5A] Head Dietitian</b>		<b>28,855.00</b>		<b>0.00</b>	<b>28,855.00</b>	<b>29,068.00</b>
Subgroup : [5B]	Food Service Supervisor					
400000-0102-13-101-0	Salary-Bristol-Dietary-Supervisor-	83,026.00		0.00	83,026.00	73,313.00
400050-0102-13-101-0	Salary - PTO-Bristol-Dietary-Supervisor-	(17,031.00)		0.00	(17,031.00)	2,341.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>65,995.00</b>		<b>0.00</b>	<b>65,995.00</b>	<b>75,654.00</b>
Subgroup : [5C]	Dietary Workers					
400000-0102-13-013-0	Salary-Bristol-Dietary-Aide-	258,579.00		0.00	258,579.00	291,903.00
400000-0102-13-031-0	Salary-Bristol-Dietary-Cook-	119,866.00		0.00	119,866.00	109,212.00
400050-0102-13-013-0	Salary - PTO-Bristol-Dietary-Aide-	(4,331.00)		0.00	(4,331.00)	776.00
400050-0102-13-031-0	Salary - PTO-Bristol-Dietary-Cook-	1,718.00		0.00	1,718.00	1,206.00
<b>Subtotal [5C] Dietary Workers</b>		<b>375,832.00</b>		<b>0.00</b>	<b>375,832.00</b>	<b>403,187.00</b>
Subgroup : [6A]	Head Housekeeper					
400000-0102-09-101-0	Salary-Bristol-Housekeeping-Supervisor-	49,364.00		0.00	49,364.00	47,095.00
400050-0102-09-101-0	Salary - PTO-Bristol-Housekeeping-Supervisor-	(7,970.00)		0.00	(7,970.00)	159.00
<b>Subtotal [6A] Head Housekeeper</b>		<b>41,394.00</b>		<b>0.00</b>	<b>41,394.00</b>	<b>47,254.00</b>
Subgroup : [6B]	Other Housekeeping Workers					
400000-0102-09-048-0	Salary-Bristol-Housekeeping-Housekeeper-	318,118.00		0.00	318,118.00	355,711.00
400050-0102-09-048-0	Salary - PTO-Bristol-Housekeeping-Housekeeper-	(656.00)		0.00	(656.00)	(147.00)
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>317,462.00</b>		<b>0.00</b>	<b>317,462.00</b>	<b>355,564.00</b>
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0102-08-101-0	Salary-Bristol-Maintenance-Supervisor-	73,560.00		0.00	73,560.00	75,296.00
400050-0102-08-101-0	Salary - PTO-Bristol-Maintenance-Supervisor-	7,633.00		0.00	7,633.00	2,125.00
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>81,193.00</b>		<b>0.00</b>	<b>81,193.00</b>	<b>77,421.00</b>
Subgroup : [7B]	Other Maintenance Workers					
400000-0102-08-058-0	Salary-Bristol-Maintenance-Maintenance Worker-	59,932.00		0.00	59,932.00	63,360.00
400050-0102-08-058-0	Salary - PTO-Bristol-Maintenance-Maintenance Wor-	(925.00)		0.00	(925.00)	(1,699.00)
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>59,007.00</b>		<b>0.00</b>	<b>59,007.00</b>	<b>61,661.00</b>
Subgroup : [8B]	Other Laundry Workers					
400000-0102-10-051-0	Salary-Bristol-Laundry-Laundry Aide-	35,174.00		0.00	35,174.00	33,145.00
400050-0102-10-051-0	Salary - PTO-Bristol-Laundry-Laundry Aide-	(568.00)		0.00	(568.00)	(802.00)
<b>Subtotal [8B] Other Laundry Workers</b>		<b>34,606.00</b>		<b>0.00</b>	<b>34,606.00</b>	<b>32,343.00</b>
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0102-14-012-0	Salary-Bristol-Nursing Admin-ADNS-	104,249.00		0.00	104,249.00	85,858.00
400000-0102-14-044-0	Salary-Bristol-Nursing Admin-DNS-	129,287.00		0.00	129,287.00	130,356.00
400050-0102-14-012-0	Salary - PTO-Bristol-Nursing Admin-ADNS-	(285.00)		0.00	(285.00)	(5,927.00)
400050-0102-14-044-0	Salary - PTO-Bristol-Nursing Admin-DNS-	5,040.00		0.00	5,040.00	2,444.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>238,291.00</b>		<b>0.00</b>	<b>238,291.00</b>	<b>212,731.00</b>
Subgroup : [12B1]	RNs - Direct Care					
400000-0102-15-092-0	Salary-Bristol-Nursing-RN-	720,556.00	RJE - 1	(208,332.00)	512,224.00	662,901.00
400050-0102-15-092-0	Salary - PTO-Bristol-Nursing-RN-	(3,945.00)		0.00	(3,945.00)	478.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>716,611.00</b>		<b>(208,332.00)</b>	<b>508,279.00</b>	<b>663,379.00</b>
Subgroup : [12B2]	RNs - Administrative					
400000-0102-14-028-0	Salary-Bristol-Nursing Admin-Clerical-	56,749.00		0.00	56,749.00	53,071.00
400050-0102-14-028-0	Salary - PTO-Bristol-Nursing Admin-Clerical-	581.00		0.00	581.00	(1,042.00)
Marcum 101	MDS Coordinator	0.00	RJE - 1	113,167.00	113,167.00	106,558.00
Marcum 102	Staff Dev Coordinator	0.00	RJE - 1	82,107.00	82,107.00	97,124.00
Marcum 105	Infection Control	0.00	RJE - 1	13,058.00	13,058.00	0.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>57,330.00</b>		<b>208,332.00</b>	<b>265,662.00</b>	<b>265,711.00</b>
Subgroup : [12C1]	LPNs - Direct Care					
400000-0102-15-052-0	Salary-Bristol-Nursing-LPN-	1,243,952.00		0.00	1,243,952.00	1,302,918.00
400050-0102-15-052-0	Salary - PTO-Bristol-Nursing-LPN-	9,137.00		0.00	9,137.00	1,895.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,253,089.00</b>		<b>0.00</b>	<b>1,253,089.00</b>	<b>1,304,813.00</b>
Subgroup : [12C2]	LPNs - Administrative					
400000-0102-14-052-0	Salary-Bristol-Nursing Admin-LPN-	52,951.00		0.00	52,951.00	41,132.00
<b>Subtotal [12C2] LPNs - Administrative</b>		<b>52,951.00</b>		<b>0.00</b>	<b>52,951.00</b>	<b>41,132.00</b>
Subgroup : [12D]	Aides and Attendants					
400000-0102-15-021-0	Salary-Bristol-Nursing-CNA-	1,882,391.00		0.00	1,882,391.00	2,005,320.00
400050-0102-15-021-0	Salary - PTO-Bristol-Nursing-CNA-	931.00		0.00	931.00	6,500.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,883,322.00</b>		<b>0.00</b>	<b>1,883,322.00</b>	<b>2,011,820.00</b>
Subgroup : [12H]	Recreation Workers					
400000-0102-07-038-0	Salary-Bristol-Rec Therapy-Dir-	55,468.00		0.00	55,468.00	55,829.00
400000-0102-07-086-0	Salary-Bristol-Rec Therapy-Rec Therapist-	79,408.00		0.00	79,408.00	85,447.00
400050-0102-07-038-0	Salary - PTO-Bristol-Rec Therapy-Dir-	296.00		0.00	296.00	1,332.00
400050-0102-07-086-0	Salary - PTO-Bristol-Rec Therapy-Rec Therapist-	2,729.00		0.00	2,729.00	1,528.00
<b>Subtotal [12H] Recreation Workers</b>		<b>137,901.00</b>		<b>0.00</b>	<b>137,901.00</b>	<b>144,136.00</b>
Subgroup : [12M]	Social Workers/Case Management					
400000-0102-06-096-0	Salary-Bristol-Social service-Social Worker-	141,011.00		0.00	141,011.00	126,425.00
400050-0102-06-096-0	Salary - PTO-Bristol-Social service-Social Worke-	(432.00)		0.00	(432.00)	669.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>140,579.00</b>		<b>0.00</b>	<b>140,579.00</b>	<b>127,094.00</b>



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Subgroup : [120]	Other					
40000-0102-11-011-0	Salary-Bristol-Admissions-Admissions Coordinator-	8,642.00		0.00	8,642.00	16,274.00
40000-0102-11-038-0	Salary-Bristol-Admissions-Dir-	156,955.00		0.00	156,955.00	153,893.00
400050-0102-11-038-0	Salary - PTO-Bristol-Admissions-Dir-	2,688.00		0.00	2,688.00	1,778.00
Subtotal [120] Other		168,285.00		0.00	168,285.00	171,945.00
Total [10-A] Salaries and Wages		6,044,312.00		0.00	6,044,312.00	6,393,721.00
Group : [13-B]	Professional Fees					
Subgroup : [2]	Dentist					
436200-0102-22-000-0	Dental Fees-Bristol-Medical Services	7,850.00		0.00	7,850.00	7,745.00
Subtotal [2] Dentist		7,850.00		0.00	7,850.00	7,745.00
Subgroup : [3]	Pharmacist					
431010-0102-23-000-0	Pharmacy fees-Bristol-Rehab Tpy and Ancilry-	14,474.00		0.00	14,474.00	15,214.00
Subtotal [3] Pharmacist		14,474.00		0.00	14,474.00	15,214.00
Subgroup : [5A]	PT - Resident Care					
437000-0102-23-000-0	PT Fees-Bristol-Rehab Tpy and Ancilry	345,092.00		0.00	345,092.00	461,418.00
Subtotal [5A] PT - Resident Care		345,092.00		0.00	345,092.00	461,418.00
Subgroup : [8A]	Medical Director					
436000-0102-22-000-0	Medical Director Fees-Bristol-Medical Services	72,000.00		0.00	72,000.00	75,332.00
Subtotal [8A] Medical Director		72,000.00		0.00	72,000.00	75,332.00
Subgroup : [9A]	ST - Resident Care					
437200-0102-23-000-0	Speech Fees-Bristol-Rehab Tpy and Ancilry	94,704.00		0.00	94,704.00	107,000.00
Subtotal [9A] ST - Resident Care		94,704.00		0.00	94,704.00	107,000.00
Subgroup : [10A]	OT - Resident Care					
437100-0102-23-000-0	OT Fees-Bristol-Rehab Tpy and Ancilry	300,199.00		0.00	300,199.00	358,313.00
Subtotal [10A] OT - Resident Care		300,199.00		0.00	300,199.00	358,313.00
Subgroup : [11A1]	RN's - Direct Care					
440000-0102-15-000-0	Purch Services-Bristol-Nursing	756.00		0.00	756.00	138.00
530000-0102-15-000-0	Pool RNs-Bristol-Nursing	44,642.00		0.00	44,642.00	50,688.00
Subtotal [11A1] RN's - Direct Care		45,398.00		0.00	45,398.00	50,826.00
Subgroup : [11B1]	LPN's - Direct Care					
531000-0102-15-000-0	Pool LPNs-Bristol-Nursing	146,603.00		0.00	146,603.00	59,914.00
Subtotal [11B1] LPN's - Direct Care		146,603.00		0.00	146,603.00	59,914.00
Subgroup : [11C]	Aides					
532000-0102-15-000-0	Pool CNA-Bristol-Nursing	47,028.00		0.00	47,028.00	17,944.00
Subtotal [11C] Aides		47,028.00		0.00	47,028.00	17,944.00
Subgroup : [12]	Other					
431000-0102-15-000-0	Consulting Fees-Bristol-Nursing	21,748.00		0.00	21,748.00	39,429.00
431000-0102-23-000-0	Consulting Fees-Bristol-Rehab Tpy and Ancilry	0.00		0.00	0.00	2,452.00
440100-0102-16-000-0	Audiology Fees-Bristol-ADC	0.00		0.00	0.00	62.00
Subtotal [12] Other		21,748.00		0.00	21,748.00	41,943.00
Total [13-B] Professional Fees		1,095,098.00		0.00	1,095,098.00	1,195,649.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
401400-0102-29-000-0	Workers Compensation-Bristol-Emp Benefits	316,007.00		0.00	316,007.00	289,646.00
401450-0102-29-000-0	Workers Comp Relro Exp-Bristol-Emp Benefits-	39,955.00		0.00	39,955.00	0.00
Subtotal [1A1] Workmen's Compensation		355,962.00		0.00	355,962.00	289,646.00
Subgroup : [1A3]	Unemployment Insurance					
401100-0102-29-000-0	FUI-Bristol-Emp Benefits	8,205.00		0.00	8,205.00	8,646.00
401200-0102-29-000-0	SUI-Bristol-Emp Benefits	75,637.00		0.00	75,637.00	91,297.00
Subtotal [1A3] Unemployment Insurance		83,842.00		0.00	83,842.00	99,943.00
Subgroup : [1A4]	Social Security (FICA)					
401000-0102-29-000-0	FICA-Bristol-Emp Benefits	451,070.00		0.00	451,070.00	472,121.00
Subtotal [1A4] Social Security (FICA)		451,070.00		0.00	451,070.00	472,121.00
Subgroup : [1A5]	Health Insurance					
401300-0102-29-000-0	Health Ins-Bristol-Emp Benefits	591,777.00		0.00	591,777.00	644,280.00
Subtotal [1A5] Health Insurance		591,777.00		0.00	591,777.00	644,280.00
Subgroup : [1A7]	Pensions					
401700-0102-29-000-0	Pension-Bristol-Emp Benefits	15,012.00		0.00	15,012.00	11,082.00
Subtotal [1A7] Pensions		15,012.00		0.00	15,012.00	11,082.00
Subgroup : [1A9]	Other					
505000-0102-03-000-0	Background Check-Bristol-Administration	11,070.00		0.00	11,070.00	6,426.00
Subtotal [1A9] Other		11,070.00		0.00	11,070.00	6,426.00
Subgroup : [1C]	Bad Debts					
508000-0102-03-000-0	Bad Debt Expense-Bristol-Administration	282,708.00		0.00	282,708.00	149,471.00
508010-0102-03-000-0	Bad Debt Mdcr-Bristol-Administration	0.00		0.00	0.00	2,622.00
Subtotal [1C] Bad Debts		282,708.00		0.00	282,708.00	152,093.00
Subgroup : [1D]	Accounting and Auditing					
432000-0102-03-000-0	Accounting Fees-Bristol-Administration	26,405.00		0.00	26,405.00	21,768.00
Subtotal [1D] Accounting and Auditing		26,405.00		0.00	26,405.00	21,768.00
Subgroup : [1E]	Legal					
433000-0102-03-000-0	Legal Fees-Bristol-Administration	789.00		0.00	789.00	769.00
433100-0102-03-000-0	Legal Fees-Bristol-Administration	17,433.00		0.00	17,433.00	0.00
433200-0102-03-000-0	Legal Fees-Bristol-Administration	2,817.00		0.00	2,817.00	7,660.00
433300-0102-03-000-0	Legal Fees-Bristol-Administration	250.00		0.00	250.00	510.00
Subtotal [1E] Legal		21,289.00		0.00	21,289.00	8,959.00
Subgroup : [1G]	Office Supplies					
410000-0102-03-000-0	Supplies-Bristol-Administration	18.00		0.00	18.00	0.00
410000-0102-04-000-0	Supplies-Bristol-Fiscal Operations	19,977.00		0.00	19,977.00	19,494.00
410019-0102-03-000-0	Supplies COVID19 - Bristol	0.00		0.00	0.00	544.00
420000-0102-03-000-0	Minor Equip-Bristol-Administration	656.00		0.00	656.00	0.00
450000-0102-03-000-0	Rental Expenses-Bristol-Administration	0.00		0.00	0.00	26.00
452000-0102-04-000-0	Equip Rental-Bristol-Fiscal Operations	10,787.00		(9,974.00)	813.00	609.00
Subtotal [1G] Office Supplies		31,438.00		(9,974.00)	21,464.00	20,673.00
Subgroup : [1H1]	Telephone and Telegraph					

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medical - The Pines at Bristol**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCHN**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<u>9/30/2021</u>			<u>9/30/2021</u>	<u>9/30/2020</u>
461000-0102-03-000-0	Telephone-Bristol-Administration	32,332.00		0.00	32,332.00	29,207.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>32,332.00</u>		<u>0.00</u>	<u>32,332.00</u>	<u>29,207.00</u>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>					
461100-0102-03-000-0	Telephone - Cell-Bristol-Administration	4,368.00		0.00	4,368.00	4,584.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>4,368.00</u>		<u>0.00</u>	<u>4,368.00</u>	<u>4,584.00</u>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>					
542000-0102-03-000-0	Corporate Tax - State-Bristol-Administration	122,083.00		0.00	122,083.00	35,631.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<u>122,083.00</u>		<u>0.00</u>	<u>122,083.00</u>	<u>35,631.00</u>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>					
507000-0102-03-000-0	Revenue Assessment-Bristol-Administration	732,200.00		0.00	732,200.00	751,188.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>732,200.00</u>		<u>0.00</u>	<u>732,200.00</u>	<u>751,188.00</u>
<b>Total [15] Expenditures Other than Salaries</b>		<u>2,761,556.00</u>		<u>(9,974.00)</u>	<u>2,751,582.00</u>	<u>2,547,601.00</u>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>					
402000-0102-03-000-0	Holiday Expense-Bristol-Administration	2,000.00		0.00	2,000.00	5,475.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<u>2,000.00</u>		<u>0.00</u>	<u>2,000.00</u>	<u>5,475.00</u>
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>					
523000-0102-03-000-0	Emp Benefits-Bristol-Administration	14,865.00		0.00	14,865.00	7,886.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<u>14,865.00</u>		<u>0.00</u>	<u>14,865.00</u>	<u>7,886.00</u>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>					
521000-0102-03-000-0	Travel Expense-Bristol-Administration	1,970.00		0.00	1,970.00	2,648.00
<b>Subtotal [4] Employee Travel</b>		<u>1,970.00</u>		<u>0.00</u>	<u>1,970.00</u>	<u>2,648.00</u>
<b>Subgroup : [5]</b>	<b>Education Expense</b>					
509000-0102-03-000-0	Seminars-Bristol-Administration	19,023.00		0.00	19,023.00	350.00
<b>Subtotal [5] Education Expense</b>		<u>19,023.00</u>		<u>0.00</u>	<u>19,023.00</u>	<u>350.00</u>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>					
520000-0102-03-000-0	Auto Expense-Bristol-Administration	15.00		0.00	15.00	0.00
<b>Subtotal [6] Automobile Expense</b>		<u>15.00</u>		<u>0.00</u>	<u>15.00</u>	<u>0.00</u>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>					
501000-0102-03-000-0	Advertising Employment-Bristol-Administration	1,258.00		0.00	1,258.00	700.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<u>1,258.00</u>		<u>0.00</u>	<u>1,258.00</u>	<u>700.00</u>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>					
410000-0102-18-000-0	Supplies-Bristol-Marketing	6,796.00		0.00	6,796.00	6,340.00
501100-0102-03-000-0	Advertising Promotional-Bristol-Administration	5,325.00		0.00	5,325.00	8,694.00
501100-0102-18-000-0	Advertising Promotional-Bristol-Marketing	22,355.00		0.00	22,355.00	23,572.00
<b>Subtotal [M3] Advertising Other</b>		<u>34,476.00</u>		<u>0.00</u>	<u>34,476.00</u>	<u>40,606.00</u>
<b>Subgroup : [M7]</b>	<b>Postage</b>					
504000-0102-03-000-0	Postage-Bristol-Administration	3,824.00		0.00	3,824.00	4,279.00
<b>Subtotal [M7] Postage</b>		<u>3,824.00</u>		<u>0.00</u>	<u>3,824.00</u>	<u>4,279.00</u>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>					
491000-0102-03-000-0	Dues-Bristol-Administration	11,153.00		(500.00)	10,653.00	9,333.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<u>11,153.00</u>	RJE - 4	<u>(500.00)</u>	<u>10,653.00</u>	<u>9,333.00</u>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>					
Marcum 104	Chamber Dues	0.00		500.00	500.00	500.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<u>0.00</u>	RJE - 4	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>					
491001-0102-03-000-0	Subscriptions-Bristol-Administration	905.00		0.00	905.00	4,851.00
<b>Subtotal [M9] Subscriptions</b>		<u>905.00</u>		<u>0.00</u>	<u>905.00</u>	<u>4,851.00</u>
<b>Subgroup : [M10]</b>	<b>Contributions</b>					
541001-0102-03-000-0	Political Contributions -Bristol-Administration -	0.00		0.00	0.00	1,320.00
<b>Subtotal [M10] Contributions</b>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>1,320.00</u>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>					
431000-0102-03-000-0	Consulting Fees-Bristol-Administration	14,367.00		0.00	14,367.00	15,169.00
431000-0102-04-000-0	Consulting Fees-Bristol-Fiscal Operations	15,820.00		(15,820.00)	0.00	0.00
435200-0102-03-000-0	IT Services-Administration-Bristol-Administration	85,260.00		0.00	85,260.00	44,200.00
435210-0102-03-000-0	IT Rental-Bristol-Administration	45,553.00		(3,178.00)	42,375.00	35,930.00
440000-0102-02-000-0	Purch Services-Bristol-Admin Staff	31,200.00		0.00	31,200.00	30,600.00
440000-0102-03-000-0	Purch Services-Bristol-Administration	0.00		0.00	0.00	1,773.00
440000-0102-04-000-0	Purch Services-Bristol-Fiscal Operations	45,054.00		0.00	45,054.00	46,354.00
440000-0102-12-000-0	Purch Services-Bristol-Security	11,889.00		0.00	11,889.00	1,745.00
<b>Subtotal [M11] Services Provided by Contract</b>		<u>269,142.00</u>		<u>(18,998.00)</u>	<u>240,144.00</u>	<u>176,771.00</u>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>					
434000-0102-03-000-0	Shared Services-Bristol-Administration	515,598.00		15,820.00	531,418.00	618,307.00
<b>Subtotal [M12] Administrative Management Services</b>		<u>515,598.00</u>	RJE - 3	<u>15,820.00</u>	<u>531,418.00</u>	<u>618,307.00</u>
<b>Subgroup : [M13]</b>	<b>Other</b>					
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	Leases and Permits-Bristol-Administration	1,982.00		0.00	1,982.00	2,649.00
503200-0102-03-000-0	Bank Charges-Bristol-Administration	13,283.00		0.00	13,283.00	16,999.00
541000-0102-03-000-0	Misc. Expense-Bristol-Administration	13,992.00		0.00	13,992.00	11,629.00
541000-0102-19-000-0	Misc Expense-Bristol-LTHHC	(4.00)		0.00	(4.00)	0.00
541050-0102-03-000-0	Prior Period Expense-Bristol-Administration	11,069.00		0.00	11,069.00	16,606.00
<b>Subtotal [M13] Other</b>		<u>239,261.00</u>		<u>0.00</u>	<u>239,261.00</u>	<u>246,822.00</u>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<u>1,103,490.00</u>		<u>(3,178.00)</u>	<u>1,100,312.00</u>	<u>1,118,848.00</u>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>					
412000-0102-13-000-0	Food-Bristol-Dietary	264,570.00		0.00	264,570.00	274,192.00
412019-0102-13-000-0	Food COVID-Bristol-Dietary	691.00		0.00	691.00	636.00
412100-0102-13-000-0	Food Supplements-Bristol-Dietary	25,839.00		0.00	25,839.00	22,428.00
523019-0102-03-000-0	Employee Benefits Other COVID-Bristol-Administrati	15.00		0.00	15.00	1,677.00
<b>Subtotal [2A1] Raw Food</b>		<u>291,115.00</u>		<u>0.00</u>	<u>291,115.00</u>	<u>299,933.00</u>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>					
410019-0102-13-000-0	Supplies COVID19 - Bristol	0.00		0.00	0.00	439.00



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCHH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>439.00</b>
Subgroup : [2B]	Purchased Services					
440000-0102-13-000-0	Purch Services-Bristol-Dietary	9,041.00		0.00	9,041.00	12,548.00
<b>Subtotal [2B] Purchased Services</b>		<b>9,041.00</b>		<b>0.00</b>	<b>9,041.00</b>	<b>12,548.00</b>
Subgroup : [2C]	Other					
410000-0102-13-000-0	Supplies-Bristol-Dietary	31,544.00		0.00	31,544.00	38,292.00
<b>Subtotal [2C] Other</b>		<b>31,544.00</b>		<b>0.00</b>	<b>31,544.00</b>	<b>38,292.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>331,700.00</b>		<b>0.00</b>	<b>331,700.00</b>	<b>348,212.00</b>
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, Ironed..					
410019-0102-10-000-0	Supplies COVID19 - Bristol	0.00		0.00	0.00	28,449.00
414000-0102-10-000-0	Diapers-Bristol-Laundry	35,207.00		0.00	35,207.00	35,545.00
414100-0102-10-000-0	Linen-Bristol-Laundry	0.00		0.00	0.00	996.00
<b>Subtotal [3A1] Bed Linens, etc...washed, Ironed..</b>		<b>35,207.00</b>		<b>0.00</b>	<b>35,207.00</b>	<b>62,990.00</b>
Subgroup : [3B]	Purchased Services					
533000-0102-10-000-0	Outside Services-Bristol-Laundry- -	153,968.00		0.00	153,968.00	143,487.00
<b>Subtotal [3B] Purchased Services</b>		<b>153,968.00</b>		<b>0.00</b>	<b>153,968.00</b>	<b>143,487.00</b>
Subgroup : [3C]	Other					
410000-0102-10-000-0	Supplies-Bristol-Laundry	0.00		0.00	0.00	132.00
<b>Subtotal [3C] Other</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>132.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>189,175.00</b>		<b>0.00</b>	<b>189,175.00</b>	<b>206,609.00</b>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B]	Purchased Services					
440000-0102-09-000-0	Purch Services-Bristol-Housekeeping	22.00		0.00	22.00	12.00
<b>Subtotal [4B] Purchased Services</b>		<b>22.00</b>		<b>0.00</b>	<b>22.00</b>	<b>12.00</b>
Subgroup : [4C]	Other					
410000-0102-09-000-0	Supplies-Bristol-Housekeeping	32,107.00		0.00	32,107.00	35,883.00
410019-0102-09-000-0	Supplies COVID-Bristol-Housekeeping	4,008.00		0.00	4,008.00	7,618.00
<b>Subtotal [4C] Other</b>		<b>36,113.00</b>		<b>0.00</b>	<b>36,113.00</b>	<b>43,501.00</b>
Subgroup : [5A1]	Own Pharmacy					
411200-0102-23-000-0	Drugs Medicare Pt A-Bristol-Rehab Tpy and Ancilry	443,024.00		0.00	443,024.00	426,621.00
<b>Subtotal [5A1] Own Pharmacy</b>		<b>443,024.00</b>		<b>0.00</b>	<b>443,024.00</b>	<b>426,621.00</b>
Subgroup : [5B]	Medicine Cabinet Drugs					
411700-0102-22-000-0	House Drugs (OTC)-Bristol-Medical Services	10,786.00		0.00	10,786.00	13,593.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>10,786.00</b>		<b>0.00</b>	<b>10,786.00</b>	<b>13,593.00</b>
Subgroup : [5C]	Medical and Therapeutic Supplies					
410000-0102-15-000-0	Supplies-Bristol-Nursing	103,324.00		0.00	103,324.00	107,394.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>103,324.00</b>		<b>0.00</b>	<b>103,324.00</b>	<b>107,394.00</b>
Subgroup : [5D]	Ambulance/Limousine					
440010-0102-15-000-0	Purch Services Ambulance-Bristol-Nursing	3,571.00		0.00	3,571.00	397.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>3,571.00</b>		<b>0.00</b>	<b>3,571.00</b>	<b>397.00</b>
Subgroup : [5E2]	Oxygen - Other					
413001-0102-23-000-0	Oxygen Non Billable-Bristol-Rehab Tpy and Ancilry	8,516.00		0.00	8,516.00	8,538.00
438400-0102-27-000-0	Respiratory Therapy Fee-Bristol-Laboratory	13,916.00		0.00	13,916.00	15,735.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>22,432.00</b>		<b>0.00</b>	<b>22,432.00</b>	<b>22,273.00</b>
Subgroup : [5F]	X-Rays and related radiological					
438020-0102-27-000-0	X-Bristol-Laboratory	22,396.00	RJE - 5	2,613.00	25,009.00	29,233.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>22,396.00</b>		<b>2,613.00</b>	<b>25,009.00</b>	<b>29,233.00</b>
Subgroup : [5H]	Laboratory					
438010-0102-27-000-0	Radiology Fees-Bristol-Laboratory	0.00		0.00	0.00	834.00
438030-0102-27-000-0	Lab Fees-Bristol-Laboratory	30,030.00		0.00	30,030.00	32,624.00
<b>Subtotal [5H] Laboratory</b>		<b>30,030.00</b>		<b>0.00</b>	<b>30,030.00</b>	<b>33,658.00</b>
Subgroup : [5I]	Recreation					
410000-0102-07-000-0	Supplies-Bristol-Rec Therapy	1,358.00		0.00	1,358.00	804.00
410019-0102-07-000-0	Supplies COVID19 - Bristol	0.00		0.00	0.00	450.00
440000-0102-07-000-0	Purch Services-Bristol-Rec Therapy	0.00		0.00	0.00	1,360.00
440050-0102-07-000-0	Cable Expense-Bristol-Rec Therapy	16,195.00		0.00	16,195.00	15,617.00
450000-0102-07-000-0	Rental Expenses-Bristol-Rec Therapy	0.00		0.00	0.00	133.00
<b>Subtotal [5I] Recreation</b>		<b>17,551.00</b>		<b>0.00</b>	<b>17,551.00</b>	<b>18,384.00</b>
Subgroup : [5L]	Other					
410019-0102-15-000-0	Supplies COVID-Bristol-Nursing	54,414.00		0.00	54,414.00	58,253.00
413500-0102-23-000-0	IV Thy Supplies-Bristol-Rehab Tpy and Ancilry	5,878.00		0.00	5,878.00	9,931.00
420000-0102-15-000-0	Minor Equip-Bristol-Nursing	10,791.00		0.00	10,791.00	3,546.00
431000-0102-22-000-0	Consulting Fees-Bristol-Medical Services	1,668.00		0.00	1,668.00	0.00
436300-0102-22-000-0	Physician Fees-Bristol-Medical Services	17,564.00		0.00	17,564.00	2,770.00
452000-0102-15-000-0	Equip Rental-Bristol-Nursing	46,948.00		0.00	46,948.00	39,982.00
452000-0102-23-000-0	Equip Rental-Bristol-Rehab Tpy and Ancilry	10,146.00		0.00	10,146.00	10,067.00
452000-0102-24-000-0	Equip Rental-Bristol-Respiratory	34,659.00		0.00	34,659.00	25,543.00
<b>Subtotal [5L] Other</b>		<b>182,666.00</b>		<b>0.00</b>	<b>182,666.00</b>	<b>150,092.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>871,915.00</b>		<b>2,613.00</b>	<b>874,528.00</b>	<b>845,158.00</b>
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					
463000-0102-25-000-0	Gas-Bristol-Property	23,879.00		0.00	23,879.00	23,087.00
465000-0102-25-000-0	Oil-Bristol-Property	0.00		0.00	0.00	975.00
<b>Subtotal [6B] Heat</b>		<b>23,879.00</b>		<b>0.00</b>	<b>23,879.00</b>	<b>24,062.00</b>
Subgroup : [6C]	Light & Power					
462000-0102-25-000-0	Electric-Bristol-Property	135,444.00		0.00	135,444.00	182,233.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>135,444.00</b>		<b>0.00</b>	<b>135,444.00</b>	<b>182,233.00</b>
Subgroup : [6D]	Water					
464000-0102-25-000-0	Sewer-Bristol-Property	9,484.00		0.00	9,484.00	4,159.00
466000-0102-25-000-0	Water-Bristol-Property	9,450.00		0.00	9,450.00	18,510.00
<b>Subtotal [6D] Water</b>		<b>18,934.00</b>		<b>0.00</b>	<b>18,934.00</b>	<b>22,669.00</b>
Subgroup : [6E]	Equipment Lease					
Marcum 103	Leased Equipment	0.00	RJE - 2	13,152.00	13,152.00	12,177.00
<b>Subtotal [6E] Equipment Lease</b>		<b>0.00</b>		<b>13,152.00</b>	<b>13,152.00</b>	<b>12,177.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [8F]	Other					
410000-0102-08-000-0	Supplies-Bristol-Maintenance	22,290.00		0.00	22,290.00	30,180.00
440000-0102-08-000-0	Purch Services-Bristol-Maintenance	75,073.00		0.00	75,073.00	44,635.00
440001-0102-08-000-0	Ground Services-Bristol-Maintenance	25,143.00		0.00	25,143.00	22,864.00
442000-0102-08-000-0	Pest Control-Bristol-Maintenance	2,925.00		0.00	2,925.00	1,861.00
443000-0102-08-000-0	Carling-Bristol-Maintenance	31,757.00		0.00	31,757.00	31,403.00
452000-0102-08-000-0	Equip Rental-Bristol-Maintenance	19,080.00		0.00	19,080.00	0.00
Subtotal [8F] Other		<u>176,268.00</u>		<u>0.00</u>	<u>176,268.00</u>	<u>130,943.00</u>
Subgroup : [7D]	Movable Equipment					
486000-0102-25-000-0	Depr Exp MME-Bristol	104,875.00		0.00	104,875.00	104,365.00
Subtotal [7D] Movable Equipment		<u>104,875.00</u>		<u>0.00</u>	<u>104,875.00</u>	<u>104,365.00</u>
Subgroup : [8C]	Leasehold Improvements					
484000-0102-25-000-0	Depe Exp LHI-Bristol	31,111.00		0.00	31,111.00	18,556.00
Subtotal [8C] Leasehold Improvements		<u>31,111.00</u>		<u>0.00</u>	<u>31,111.00</u>	<u>18,556.00</u>
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		<u>1,260,000.00</u>		<u>0.00</u>	<u>1,260,000.00</u>	<u>1,260,000.00</u>
Subgroup : [10A]	Real estate taxes paid by owner					
473000-0102-25-000-0	Real Estate Taxes-Bristol-Property	228,309.00		0.00	228,309.00	228,969.00
Subtotal [10A] Real estate taxes paid by owner		<u>228,309.00</u>		<u>0.00</u>	<u>228,309.00</u>	<u>228,969.00</u>
Subgroup : [10C]	Personal property taxes					
472000-0102-25-000-0	Personal Property Taxes-Bristol-Property	14,469.00		0.00	14,469.00	15,866.00
Subtotal [10C] Personal property taxes		<u>14,469.00</u>		<u>0.00</u>	<u>14,469.00</u>	<u>15,866.00</u>
Total [22] Maintenance and Property		<u>1,993,289.00</u>		<u>13,152.00</u>	<u>2,006,441.00</u>	<u>1,998,840.00</u>
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
503100-0102-03-000-0	Interest-Bristol-Administration	672.00		0.00	672.00	488.00
503110-0102-25-000-0	Interest Expense only 1-Bristol-Property	0.00		0.00	0.00	469.00
503130-0102-03-000-0	Interest on Computer Loan-Bristol-Administrati	4,425.00		0.00	4,425.00	5,380.00
Subtotal [12D] Other Interest Expense		<u>5,097.00</u>		<u>0.00</u>	<u>5,097.00</u>	<u>6,337.00</u>
Subgroup : [14A]	Insurance on Property					
472500-0102-25-000-0	Property Insurance-Bristol-Property	15,606.00		0.00	15,606.00	14,446.00
Subtotal [14A] Insurance on Property		<u>15,606.00</u>		<u>0.00</u>	<u>15,606.00</u>	<u>14,446.00</u>
Subgroup : [14C1]	Umbrella					
512000-0102-03-000-0	Umbrella Ins-Bristol-Administration	21,300.00		0.00	21,300.00	14,953.00
Subtotal [14C1] Umbrella		<u>21,300.00</u>		<u>0.00</u>	<u>21,300.00</u>	<u>14,953.00</u>
Subgroup : [14C3]	Other					
510000-0102-03-000-0	Liability Ins-Bristol-Administration	73,225.00		0.00	73,225.00	60,256.00
513000-0102-03-000-0	Crime Ins-Bristol-Administration	1,681.00		0.00	1,681.00	1,143.00
Subtotal [14C3] Other		<u>74,906.00</u>		<u>0.00</u>	<u>74,906.00</u>	<u>61,399.00</u>
Total [27] Interest and Insurance		<u>116,909.00</u>		<u>0.00</u>	<u>116,909.00</u>	<u>97,135.00</u>
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0102-00-000-0	Medicaid Room & Board-Bristol	(12,740,234.00)		0.00	(12,740,234.00)	(13,841,293.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(12,740,234.00)</u>		<u>0.00</u>	<u>(12,740,234.00)</u>	<u>(13,841,293.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0102-00-000-0	Medicaid Room & Board Contra-Bristol	5,128,630.00		0.00	5,128,630.00	6,226,436.00
313005-0102-00-000-0	Medicaid Contra Other-Bristol	(266.00)		0.00	(266.00)	1,450.00
318000-0102-00-000-0	Medicaid C/A Prior Period-Bristol- - -	49,601.00		0.00	49,601.00	0.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>5,177,965.00</u>		<u>0.00</u>	<u>5,177,965.00</u>	<u>6,227,886.00</u>
Subgroup : [3A]	Medicare Residents (All Inclusive)					
321000-0102-00-000-0	Medicare Pt A Room & Board-Bristol	(2,039,696.00)		0.00	(2,039,696.00)	(2,469,577.00)
328000-0102-00-000-0	Medicare Pt A Sequestration-Bristol	(35.00)		0.00	(35.00)	27,859.00
Subtotal [3A] Medicare Residents (All Inclusive)		<u>(2,039,731.00)</u>		<u>0.00</u>	<u>(2,039,731.00)</u>	<u>(2,441,718.00)</u>
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0102-00-000-0	Medicare Pt A R and B Contra-Bristol	1,636,529.00		0.00	1,636,529.00	2,013,143.00
323005-0102-00-000-0	Medicare Pt A Contra Other-Bristol	29,222.00		0.00	29,222.00	34,512.00
Subtotal [3B] Medicare room and board contractual allowance		<u>1,661,751.00</u>		<u>0.00</u>	<u>1,661,751.00</u>	<u>2,047,655.00</u>
Subgroup : [4A]	Private-pay residents and other					
303100-0102-00-000-0	Hospice Revenue-Bristol	(1,194,374.00)		0.00	(1,194,374.00)	(1,273,361.00)
341000-0102-00-000-0	Private Room & Board-Bristol	(1,884,965.00)		0.00	(1,884,965.00)	(1,071,907.00)
351000-0102-00-000-0	Comm Ins Room & Board-Bristol	(117,836.00)		0.00	(117,836.00)	(156,369.00)
371000-0102-00-000-0	Mgd Medicare Room and Board-Bristol	(1,791,762.00)		0.00	(1,791,762.00)	(1,977,733.00)
Subtotal [4A] Private-pay residents and other		<u>(4,968,937.00)</u>		<u>0.00</u>	<u>(4,968,937.00)</u>	<u>(4,481,370.00)</u>
Subgroup : [4B]	Private-pay room and board contractual allowance					
303700-0102-00-000-0	Hospice C/A-Bristol	495,102.00		0.00	495,102.00	569,012.00
341005-0102-00-000-0	Private Room & Board Contra-Bristol	80,618.00		0.00	80,618.00	18,348.00
351005-0102-00-000-0	Comm Ins Room & Board Contra-Bristol	14,709.00		0.00	14,709.00	18,303.00
353005-0102-00-000-0	Comm Ins Contra Other-Bristol	769.00		0.00	769.00	1,410.00
371005-0102-00-000-0	Mgd Medicare Room & Board Contra-Bristol	533,039.00		0.00	533,039.00	403,639.00
373005-0102-00-000-0	Mgd Medicare Contra Other-Bristol	19,608.00		0.00	19,608.00	28,300.00
Subtotal [4B] Private-pay room and board contractual allowance		<u>1,143,845.00</u>		<u>0.00</u>	<u>1,143,845.00</u>	<u>1,039,012.00</u>
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0102-00-000-0	Medicare Pt A Pharmacy-Bristol	(158,837.00)		0.00	(158,837.00)	(177,062.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(158,837.00)</u>		<u>0.00</u>	<u>(158,837.00)</u>	<u>(177,062.00)</u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0102-00-000-0	Medicare Pt A Pharmacy Contra-Bristol	187,672.00		0.00	187,672.00	184,907.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		<u>187,672.00</u>		<u>0.00</u>	<u>187,672.00</u>	<u>184,907.00</u>
Subgroup : [5C]	Prescription Drugs - Non-medicare					
304100-0102-00-000-0	Hospice Pharmacy-Bristol	(880.00)		0.00	(880.00)	(1,342.00)
314100-0102-00-000-0	Medicaid Pharmacy-Bristol	(37,869.00)		0.00	(37,869.00)	(47,736.00)
354100-0102-00-000-0	Comm Ins Pharmacy-Bristol	(12,722.00)		0.00	(12,722.00)	(15,946.00)
374100-0102-00-000-0	Mgd Medicare Pharmacy-Bristol	(129,409.00)		0.00	(129,409.00)	(149,172.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(180,880.00)</u>		<u>0.00</u>	<u>(180,880.00)</u>	<u>(214,196.00)</u>
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
304105-0102-00-000-0	Hospice Pharmacy Contra-Bristol	880.00		0.00	880.00	1,342.00
314105-0102-00-000-0	Medicaid Pharmacy Contra-Bristol	40,993.00		0.00	40,993.00	47,660.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - FB-CCHH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<b>9/30/2021</b>			<b>9/30/2021</b>	<b>9/30/2020</b>
344105-0102-00-000-0	Private Pharmacy Contra-Bristol	598.00		0.00	388.00	0.00
354105-0102-00-000-0	Comm Ins Pharmacy Contra-Bristol	15,194.00		0.00	15,194.00	19,198.00
374105-0102-00-000-0	Mgd Medicare Pharmacy Contra-Bristol	151,285.00		0.00	151,285.00	168,188.00
	<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>	<b>208,741.00</b>		<b>0.00</b>	<b>208,741.00</b>	<b>234,386.00</b>
	<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
324300-0102-00-000-0	Medicare Pt A PT-Bristol	(194,059.00)		0.00	(194,059.00)	(244,672.00)
334300-0102-00-000-0	Medicare Pt B PT-Bristol	(85,223.00)		0.00	(85,223.00)	(88,421.00)
	<b>Subtotal [7A] Physical Therapy - Medicare</b>	<b>(279,282.00)</b>		<b>0.00</b>	<b>(279,282.00)</b>	<b>(333,093.00)</b>
	<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>					
321006-0102-00-000-0	Medicare A PT Contra-Bristol	(385,607.00)		0.00	(385,607.00)	(460,015.00)
324305-0102-00-000-0	Medicare Pt A PT Contra-Bristol	194,059.00		0.00	194,059.00	244,672.00
334305-0102-00-000-0	Medicare Pt B PT Contra-Bristol	16,062.00		0.00	16,062.00	18,192.00
	<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>	<b>(175,486.00)</b>		<b>0.00</b>	<b>(175,486.00)</b>	<b>(199,151.00)</b>
	<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
304300-0102-00-000-0	Hospice PT-Bristol	(171.00)		0.00	(171.00)	(188.00)
314300-0102-00-000-0	Medicaid PT-Bristol	(5,886.00)		0.00	(5,886.00)	(16,713.00)
337300-0102-00-000-0	Mgd Medicare Pt B PT-Bristol	(1,650.00)		0.00	(1,650.00)	0.00
344300-0102-00-000-0	Private PT-Bristol	(2,247.00)		0.00	(2,247.00)	(359.00)
354300-0102-00-000-0	Comm Ins PT-Bristol	(14,283.00)		0.00	(14,283.00)	(18,009.00)
374300-0102-00-000-0	Mgd Medicare PT-Bristol	(161,688.00)		0.00	(161,688.00)	(187,538.00)
378100-0102-00-000-0	Medicare Mgd Care Pt B PT-Bristol	(69,514.00)		0.00	(69,514.00)	(75,660.00)
	<b>Subtotal [7C] Physical Therapy - Non-medicare</b>	<b>(255,439.00)</b>		<b>0.00</b>	<b>(255,439.00)</b>	<b>(297,467.00)</b>
	<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>					
304305-0102-00-000-0	Hospice PT Contra-Bristol	171.00		0.00	171.00	94.00
314305-0102-00-000-0	Medicaid PT Contra-Bristol	5,886.00		0.00	5,886.00	15,713.00
337305-0102-00-000-0	Mgd Medicare Pt B PT Contra-Bristol	1,439.00		0.00	1,439.00	3,270.00
354305-0102-00-000-0	Comm Ins PT Contra-Bristol	14,283.00		0.00	14,283.00	18,009.00
371006-0102-00-000-0	Mgd Medicare PT Contra-Bristol	(31,643.00)		0.00	(31,643.00)	(795.00)
374305-0102-00-000-0	Mgd Medicare PT Contra-Bristol	161,688.00		0.00	161,688.00	187,538.00
378105-0102-00-000-0	Medicare Mgd Pt B PT Contra-Bristol	46,278.00		0.00	46,278.00	(5,424.00)
	<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>	<b>198,102.00</b>		<b>0.00</b>	<b>198,102.00</b>	<b>218,495.00</b>
	<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
324400-0102-00-000-0	Medicare Pt A ST-Bristol	(90,459.00)		0.00	(90,459.00)	(88,535.00)
334400-0102-00-000-0	Medicare Pt B ST-Bristol	(19,067.00)		0.00	(19,067.00)	(26,665.00)
	<b>Subtotal [8A] Speech Therapy - Medicare</b>	<b>(109,526.00)</b>		<b>0.00</b>	<b>(109,526.00)</b>	<b>(115,200.00)</b>
	<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>					
321008-0102-00-000-0	Medicare A ST Contra-Bristol	(167,117.00)		0.00	(167,117.00)	(222,373.00)
324405-0102-00-000-0	Medicare Pt A ST Contra-Bristol	90,459.00		0.00	90,459.00	88,535.00
334405-0102-00-000-0	Medicare Pt B ST Contra-Bristol	574.00		0.00	574.00	49.00
	<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>	<b>(66,084.00)</b>		<b>0.00</b>	<b>(66,084.00)</b>	<b>(133,789.00)</b>
	<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
304400-0102-00-000-0	Hospice ST-Bristol	(381.00)		0.00	(381.00)	(662.00)
314400-0102-00-000-0	Medicaid ST-Bristol	(1,043.00)		0.00	(1,043.00)	(5,506.00)
344400-0102-00-000-0	Private ST-Bristol	(1,719.00)		0.00	(1,719.00)	0.00
354400-0102-00-000-0	Comm Ins ST-Bristol	(3,560.00)		0.00	(3,560.00)	(466.00)
374400-0102-00-000-0	Mgd Medicare ST-Bristol	(71,378.00)		0.00	(71,378.00)	(46,001.00)
378120-0102-00-000-0	Medicare Mgd Care Pt B ST-Bristol	(16,252.00)		0.00	(16,252.00)	(18,807.00)
	<b>Subtotal [8C] Speech Therapy - Non-medicare</b>	<b>(84,333.00)</b>		<b>0.00</b>	<b>(84,333.00)</b>	<b>(69,442.00)</b>
	<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>					
304405-0102-00-000-0	Hospice ST Contra-Bristol	289.00		0.00	289.00	377.00
314405-0102-00-000-0	Medicaid ST Contra-Bristol	1,043.00		0.00	1,043.00	5,506.00
334405-0102-00-000-0	Comm Ins ST Contra-Bristol	3,560.00		0.00	3,560.00	466.00
371008-0102-00-000-0	Mgd Medicare ST Contra-Bristol	(13,090.00)		0.00	(13,090.00)	(178.00)
374405-0102-00-000-0	Mgd Medicare ST Contra-Bristol	71,378.00		0.00	71,378.00	46,001.00
378125-0102-00-000-0	Medicare Mgd Pt B ST Contra-Bristol	8,816.00		0.00	8,816.00	3,215.00
	<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>	<b>72,996.00</b>		<b>0.00</b>	<b>72,996.00</b>	<b>55,387.00</b>
	<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
324800-0102-00-000-0	Medicare Pt A OT-Bristol	(200,978.00)		0.00	(200,978.00)	(246,314.00)
334800-0102-00-000-0	Medicare Pt B OT-Bristol	(68,294.00)		0.00	(68,294.00)	(83,891.00)
	<b>Subtotal [9A] Occupational Therapy - Medicare</b>	<b>(269,272.00)</b>		<b>0.00</b>	<b>(269,272.00)</b>	<b>(330,205.00)</b>
	<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>					
321007-0102-00-000-0	Medicare A OT Contra-Bristol	(359,007.00)		0.00	(359,007.00)	(429,919.00)
324805-0102-00-000-0	Medicare Pt A OT Contra-Bristol	200,978.00		0.00	200,978.00	246,314.00
334805-0102-00-000-0	Medicare Pt B OT Contra-Bristol	14,524.00		0.00	14,524.00	14,510.00
	<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>	<b>(143,505.00)</b>		<b>0.00</b>	<b>(143,505.00)</b>	<b>(168,095.00)</b>
	<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
304800-0102-00-000-0	Hospice OT-Bristol	(1,561.00)		0.00	(1,561.00)	0.00
314800-0102-00-000-0	Medicaid OT-Bristol	(6,975.00)		0.00	(6,975.00)	(18,918.00)
337800-0102-00-000-0	Mgd Medicare Pt B OT-Bristol	(234.00)		0.00	(234.00)	(99.00)
344800-0102-00-000-0	Private OT-Bristol	(538.00)		0.00	(538.00)	(467.00)
354800-0102-00-000-0	Comm Ins OT-Bristol	(14,756.00)		0.00	(14,756.00)	(19,361.00)
374800-0102-00-000-0	Mgd Medicare OT-Bristol	(171,270.00)		0.00	(171,270.00)	(199,312.00)
378130-0102-00-000-0	Medicare Mgd Care Pt B OT-Bristol	(46,271.00)		0.00	(46,271.00)	(50,389.00)
	<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>	<b>(241,605.00)</b>		<b>0.00</b>	<b>(241,605.00)</b>	<b>(286,526.00)</b>
	<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>					
304805-0102-00-000-0	Hospice OT Contra-Bristol	908.00		0.00	908.00	0.00
314805-0102-00-000-0	Medicaid OT Contra-Bristol	6,975.00		0.00	6,975.00	16,918.00
337805-0102-00-000-0	Mgd Medicare Pt B OT Contra-Bristol	12.00		0.00	12.00	0.00
354805-0102-00-000-0	Comm Ins OT Contra-Bristol	14,756.00		0.00	14,756.00	19,361.00
371007-0102-00-000-0	Mgd Medicare OT Contra-Bristol	(28,567.00)		0.00	(28,567.00)	(773.00)
374805-0102-00-000-0	Mgd Medicare OT Contra-Bristol	171,270.00		0.00	171,270.00	199,312.00
378135-0102-00-000-0	Medicare Mgd Pt B OT Contra-Bristol	35,825.00		0.00	35,825.00	3,688.00
	<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>	<b>200,179.00</b>		<b>0.00</b>	<b>200,179.00</b>	<b>238,504.00</b>
	<b>Subgroup : [10A] Other - Medicare</b>					
321009-0102-00-000-0	Medicare A NTA Contra-Bristol	(556,717.00)		0.00	(556,717.00)	(609,089.00)
321010-0102-00-000-0	Medicare A Nong Comp Contra-Bristol	(808,541.00)		0.00	(808,541.00)	(929,352.00)
324500-0102-00-000-0	Medicare Pt A IV Therapy-Bristol	(28,835.00)		0.00	(28,835.00)	(7,845.00)
324600-0102-00-000-0	Medicare Pt A Lab-Bristol	(14,253.00)		0.00	(14,253.00)	(18,185.00)
325000-0102-00-000-0	Medicare Pt A X-Bristol	(10,969.00)		0.00	(10,969.00)	(16,327.00)
329000-0102-00-000-0	Medicare Pt A Settlement-Bristol	0.00		0.00	0.00	(1,704.00)
334000-0102-00-000-0	Medicare Pt B Ambulance-Bristol	0.00		0.00	0.00	253.00
335700-0102-00-000-0	Medicare Pt B Flu/Pneumonia-Bristol	(2,175.00)		0.00	(2,175.00)	(5,356.00)
338000-0102-00-000-0	Medicare Pt B Prior Period-Bristol	(2.00)		0.00	(2.00)	1,813.00
	<b>Subtotal [10A] Other - Medicare</b>	<b>(1,421,492.00)</b>		<b>0.00</b>	<b>(1,421,492.00)</b>	<b>(1,585,792.00)</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>					
314500-0102-00-000-0	Medicaid IV Therapy-Bristol	(3,124.00)		0.00	(3,124.00)	76.00
314600-0102-00-000-0	Medicaid Lab-Bristol	537.00		0.00	537.00	(1,132.00)
315000-0102-00-000-0	Medicaid X-Bristol	(270.00)		0.00	(270.00)	(318.00)
354500-0102-00-000-0	Comm Ins IV Therapy-Bristol	(2,472.00)		0.00	(2,472.00)	(3,252.00)
354600-0102-00-000-0	Comm Ins Lab-Bristol	(442.00)		0.00	(442.00)	(169.00)
355000-0102-00-000-0	Comm Ins X-Bristol	(328.00)		0.00	(328.00)	(1,241.00)
371009-0102-00-000-0	Mgd Medicare NTA Contra-Bristol	(45,368.00)		0.00	(45,368.00)	(2,531.00)
371010-0102-00-000-0	Mgd Medicare Nmg Comp Contra-Bristol	(59,552.00)		0.00	(59,552.00)	(1,803.00)
374500-0102-00-000-0	Mgd Medicare IV Therapy-Bristol	(22,678.00)		0.00	(22,678.00)	(23,021.00)
374600-0102-00-000-0	Mgd Medicare Lab-Bristol	(10,560.00)		0.00	(10,560.00)	(13,576.00)
374900-0102-00-000-0	Mgd Medicare Specialty Beds	0.00		0.00	0.00	(106.00)
375000-0102-00-000-0	Mgd Medicare X-Bristol	(8,425.00)		0.00	(8,425.00)	(8,592.00)
375700-0102-00-000-0	Mgd Medicare Flu/Pneumonia-Bristol	(1,632.00)		0.00	(1,632.00)	(4,784.00)
378000-0102-00-000-0	Mgd Medicare Prior Period-Bristol	881.00		0.00	881.00	331.00
389010-0102-00-000-0	Patient Revenue Capitation -Bristol	(232,265.00)		0.00	(232,265.00)	0.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(385,698.00)</b>		<b>0.00</b>	<b>(385,698.00)</b>	<b>(60,218.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>					
391100-0102-00-000-0	Interest Income-Bristol	(3,636.00)		0.00	(3,636.00)	(151.00)
<b>Subtotal [15] Interest Income</b>		<b>(3,636.00)</b>		<b>0.00</b>	<b>(3,636.00)</b>	<b>(151.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>					
107000-0102-00-000-0	Resident Refunds-Bristol	1,544.00		0.00	1,544.00	(257.00)
391500-0102-00-000-0	Misc. Other Income-Bristol	(1,095,342.00)		(2,613.00)	(1,097,955.00)	(500,856.00)
391900-0102-00-000-0	Long-Term CT PET Tax Income-Bristol - -	(20,907.00)	RJE - 5	0.00	(20,907.00)	(14,556.00)
<b>Subtotal [18] Other Revenue</b>		<b>(1,114,705.00)</b>		<b>(2,613.00)</b>	<b>(1,117,318.00)</b>	<b>(515,779.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(15,847,431.00)</b>		<b>(2,613.00)</b>	<b>(15,850,044.00)</b>	<b>(15,025,423.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>					
<b>Subgroup : [A1]</b>	<b>Cash</b>					
101300-0102-00-000-0	Cash - Operating 3-Bristol	316,928.00		0.00	316,928.00	600,909.00
102000-0102-00-000-0	Cash - Payroll-Bristol	9,074.00		0.00	9,074.00	10,585.00
104020-0102-00-000-0	Cash - Savings 2-Bristol	1,386,418.00		0.00	1,386,418.00	1,833,418.00
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	550.00
108000-0102-00-000-0	Cash - Patient Funds-Bristol	72,387.00		0.00	72,387.00	51,069.00
<b>Subtotal [A1] Cash</b>		<b>1,788,867.00</b>		<b>0.00</b>	<b>1,788,867.00</b>	<b>2,498,031.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>					
110000-0102-00-000-0	Accounts Receivable-Bristol	366,512.00		0.00	366,512.00	180,317.00
111000-0102-00-000-0	A/R Private-Bristol	96,589.00		0.00	96,589.00	38,207.00
112000-0102-00-000-0	A/R Comm Ins-Bristol	67,218.00		0.00	67,218.00	95,818.00
113000-0102-00-000-0	A/R Hospice-Bristol	127,765.00		0.00	127,765.00	130,201.00
114000-0102-00-000-0	A/R Mgd Medicare-Bristol	146,708.00		0.00	146,708.00	155,852.00
112000-0102-00-000-0	A/R Medicare Pt A-Bristol	172,705.00		0.00	172,705.00	295,278.00
112500-0102-00-000-0	A/R Medicare Pt B-Bristol	7,790.00		0.00	7,790.00	17,961.00
113000-0102-00-000-0	A/R Medicaid-Bristol	608,829.00		0.00	608,829.00	831,324.00
114000-0102-00-000-0	A/R Patient Participation-Bristol	(192,004.00)		0.00	(192,004.00)	(60,512.00)
116100-0102-00-000-0	Medicare Co-Ins Bad Debt-Bristol	0.00		0.00	0.00	1,705.00
116200-0102-00-000-0	Allowance for Doubtful Accounts-Bristol	(411,788.00)		0.00	(411,788.00)	(313,187.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>990,324.00</b>		<b>0.00</b>	<b>990,324.00</b>	<b>1,382,974.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>					
130000-0102-00-000-0	Inventory-Bristol	65,602.00		0.00	65,602.00	52,044.00
<b>Subtotal [A4] Inventories</b>		<b>65,602.00</b>		<b>0.00</b>	<b>65,602.00</b>	<b>52,044.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>					
121400-0102-00-000-0	Prepaid Workers Comp-Bristol	24,084.00		0.00	24,084.00	61,920.00
122200-0102-00-000-0	Prepaid Gen. Ins-Bristol	11,265.00		0.00	11,265.00	9,122.00
123000-0102-00-000-0	Prepaid Expense Other-Bristol	130,422.00		0.00	130,422.00	15,617.00
129100-0102-00-000-0	Prepaid Real Estate Taxes-Bristol	57,077.00		0.00	57,077.00	57,077.00
129110-0102-00-000-0	Prepaid Personal Property Taxes-Bristol	3,546.00		0.00	3,546.00	3,551.00
129300-0102-00-000-0	Prepaid Mgmt Assets-Bristol	18,552.00		0.00	18,552.00	20,493.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>244,946.00</b>		<b>0.00</b>	<b>244,946.00</b>	<b>167,780.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>					
141900-0102-00-000-0	CT PET Tax Receivable-Bristol - -	0.00		0.00	0.00	1,683.00
<b>Subtotal [A8] Other Current Assets</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>1,683.00</b>
<b>Subgroup : [B1]</b>	<b>Land</b>					
151000-0102-00-000-0	Land-Bristol	225,000.00		0.00	225,000.00	225,000.00
<b>Subtotal [B1] Land</b>		<b>225,000.00</b>		<b>0.00</b>	<b>225,000.00</b>	<b>225,000.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>					
154000-0102-00-000-0	Lease hold Improvements-Bristol	306,449.00		0.00	306,449.00	188,876.00
164000-0102-00-000-0	Accum Depr LHI-Bristol	(129,633.00)		0.00	(129,633.00)	(96,522.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>176,816.00</b>		<b>0.00</b>	<b>176,816.00</b>	<b>90,354.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>					
156000-0102-00-000-0	Major Movable Equip-Bristol	1,368,876.00		0.00	1,368,876.00	1,290,594.00
166000-0102-00-000-0	Accum Depr MME-Bristol	(1,029,498.00)		0.00	(1,029,498.00)	(924,823.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>339,378.00</b>		<b>0.00</b>	<b>339,378.00</b>	<b>365,771.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>					
129600-0102-00-000-0	CT PET Deferred Tax-Bristol	(27,513.00)		0.00	(27,513.00)	(48,420.00)
<b>Subtotal [D1] Deferred Deposits</b>		<b>(27,513.00)</b>		<b>0.00</b>	<b>(27,513.00)</b>	<b>(48,420.00)</b>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>					
158000-0102-00-000-0	Organizational Costs-Bristol	69,389.00		0.00	69,389.00	69,389.00
168000-0102-00-000-0	Accum Amort Organaz Costs-Bristol	(44,695.00)		0.00	(44,695.00)	(35,756.00)
<b>Subtotal [D3] Organization Expense</b>		<b>44,694.00</b>		<b>0.00</b>	<b>44,694.00</b>	<b>53,633.00</b>
<b>Subgroup : [D4]</b>	<b>Goodwill</b>					
161500-0102-00-000-0	Accum Amortization Good-Bristol	(950,000.00)		0.00	(950,000.00)	(760,600.00)
170100-0102-00-000-0	Goodwill-Bristol	1,900,000.00		0.00	1,900,000.00	1,900,000.00
<b>Subtotal [D4] Goodwill</b>		<b>950,000.00</b>		<b>0.00</b>	<b>950,000.00</b>	<b>1,140,000.00</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>					
141400-0102-00-000-0	Due from Realty-Bristol	305,516.00		0.00	305,516.00	305,516.00
141600-0102-00-000-0	Due from Related-Bristol	1,040,644.00		0.00	1,040,644.00	542,754.00
<b>Subtotal [D6] Loans to Owners or Related Parties</b>		<b>1,346,160.00</b>		<b>0.00</b>	<b>1,346,160.00</b>	<b>848,270.00</b>
<b>Total [31-32] Assets</b>		<b>6,144,274.00</b>		<b>0.00</b>	<b>6,144,274.00</b>	<b>6,777,320.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>					

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - The Pines at Bristol**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>					
210000-0102-00-000-0	Accounts Payable-Bristol	(806,126.00)		0.00	(806,126.00)	(576,361.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(806,126.00)</b>		<b>0.00</b>	<b>(806,126.00)</b>	<b>(576,361.00)</b>
<b>Subgroup : [A3]</b>	<b>Loans Payable for Equipment</b>					
211400-0102-00-000-0	Equipment Obligation ST-Bristol	(19,247.00)		0.00	(19,247.00)	(18,239.00)
<b>Subtotal [A3] Loans Payable for Equipment</b>		<b>(19,247.00)</b>		<b>0.00</b>	<b>(19,247.00)</b>	<b>(18,239.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>					
250100-0102-00-000-0	Accrued Payroll-Bristol	(170,616.00)		0.00	(170,616.00)	(156,763.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(170,616.00)</b>		<b>0.00</b>	<b>(170,616.00)</b>	<b>(156,763.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>					
220000-0102-00-000-0	Leans and Exchange-Bristol	0.00		0.00	0.00	(210.00)
220200-0102-00-000-0	Unclaimed ADP checks-Bristol	(12,236.00)		0.00	(12,236.00)	(14,938.00)
221700-0102-00-000-0	Due to Medicaid-Bristol	(194,601.00)		0.00	(194,601.00)	(295,862.00)
221760-0102-00-000-0	Deferred Revenue Rcf-Bristol	0.00		0.00	0.00	(707,586.00)
226200-0102-00-000-0	Patients Fund-Bristol	(72,367.00)		0.00	(72,367.00)	(51,069.00)
250000-0102-00-000-0	Accrued Expenses-Bristol	(210,861.00)		0.00	(210,861.00)	(216,081.00)
250020-0102-00-000-0	Accrued Pension-Bristol	(15,011.00)		0.00	(15,011.00)	(11,062.00)
250030-0102-00-000-0	Accrued Worker's Comp-Bristol	(112,740.00)		0.00	(112,740.00)	(83,626.00)
252000-0102-00-000-0	Accrued Vacation-Bristol	(299,119.00)		0.00	(299,119.00)	(299,913.00)
254900-0102-00-000-0	CT PET Tax Accrued Expense-Bristol	(60,439.00)		0.00	(60,439.00)	0.00
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(977,494.00)</b>		<b>0.00</b>	<b>(977,494.00)</b>	<b>(1,680,369.00)</b>
<b>Subgroup : [B1]</b>	<b>Loans Payable - Equipment</b>					
211411-0102-00-000-0	Equipment Obligation LT 1-Bristol	(51,728.00)		0.00	(51,728.00)	(70,974.00)
<b>Subtotal [B1] Loans Payable - Equipment</b>		<b>(51,728.00)</b>		<b>0.00</b>	<b>(51,728.00)</b>	<b>(70,974.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>					
221400-0102-00-000-0	Due to Realty-Bristol	(2,536,769.00)		0.00	(2,536,769.00)	(2,596,769.00)
271500-0102-00-000-0	Due to Related-Bristol	(246,963.00)		0.00	(246,963.00)	(180,236.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(2,783,732.00)</b>		<b>0.00</b>	<b>(2,783,732.00)</b>	<b>(2,777,005.00)</b>
<b>Total [33-34] Liabilities</b>		<b>(4,808,963.00)</b>		<b>0.00</b>	<b>(4,808,963.00)</b>	<b>(5,281,741.00)</b>
<b>Group : [35]</b>	<b>Equity</b>					
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>					
280000-0102-00-000-0	Capital-Bristol	(679,594.00)		0.00	(679,594.00)	(679,594.00)
286000-0102-00-000-0	Partner Drawings-Bristol	1,500,000.00		0.00	1,500,000.00	0.00
295000-0102-00-000-0	Retained Earnings-Bristol	(615,728.00)		0.00	(615,728.00)	(342,335.00)
<b>Subtotal [B5] Cumulated Earnings</b>		<b>4,678.00</b>		<b>0.00</b>	<b>4,678.00</b>	<b>(1,221,929.00)</b>
<b>Total [35] Equity</b>		<b>4,678.00</b>		<b>0.00</b>	<b>4,678.00</b>	<b>(1,221,929.00)</b>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: *National Health Care Associates, Inc. (CT)*  
 Engagement: *Medicaid - The Pines at Bristol*  
 Period Ending: *9/30/2021*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *H.02 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01 - Tab J</b>		
To reclass MDS Coordinator Staff Development Coordinator and Infection Control Salaries to correct line of cost report				
Marcum 101	MDS Coordinator		113,167.00	
Marcum 102	Staff Dev Coordinator		82,107.00	
Marcum 105	Infection Control		13,058.00	
400000-0102-15-092	Salary-Bristol-Nursing-RN-			208,332.00
<b>Total</b>			<b>208,332.00</b>	<b>208,332.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.01 - Tab V</b>		
To reclass leased equipment to correct line of the cost report				
Marcum 103	Leased Equipment		13,152.00	
135210-0102-03-000	(IT Rental-Bristol-Administration			3,178.00
152000-0102-04-000	(Equip Rental-Bristol-Fiscal Operations			9,974.00
<b>Total</b>			<b>13,152.00</b>	<b>13,152.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>J.01a</b>		
To reclass management fees into correct line of the cost report				
134000-0102-03-000	(Shared Services-Bristol-Administration		15,820.00	
131000-0102-04-000	(Consulting Fees-Bristol-Fiscal Operations			15,820.00
<b>Total</b>			<b>15,820.00</b>	<b>15,820.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>D.01 - Tab Q</b>		
To reclass Chamber Dues into correct line of cost report				
Marcum 104	Chamber Dues		500.00	
491000-0102-03-000	Dues-Bristol-Administration			500.00
<b>Total</b>			<b>500.00</b>	<b>500.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>N.01a</b>		
To reclass reversals of PY radiology expense to correct line of cost report				
438020-0102-27-000	X-Bristol-Laboratory		2,613.00	
391500-0102-00-000	Misc. Other Income-Bristol			2,613.00
<b>Total</b>			<b>2,613.00</b>	<b>2,613.00</b>



Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/9/2022  
 Run Date: 2/9/2022

Provider Name: The Pines at Bristol  
 Provider Number: 000009043  
 Period Ended: 9/30/21

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:**