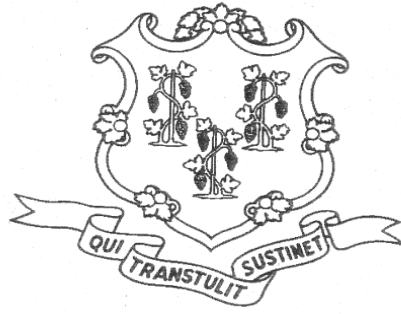


# State of Connecticut



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

Name of Facility (as licensed) Bethel Health and Rehabilitation Center, LLC	
Address (No. & Street, City, State, Zip Code) 13 Park Lawn Drive, Bethel, CT 06801	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Other <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2138-C	Other	Residential Care Home 1868	Medicare Provider 07-5400
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Medicaid Provider Numbers:	CCNH / RHNS 21387	Other	Residential Care Home
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**General Information**

Name of Facility (as licensed) Bethel Health and Rehabilitation Center, LLC	License No. 2218C	Report for Year Ended 9/30/2023	Page 1	of 37
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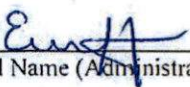
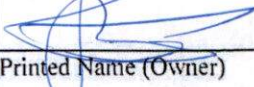
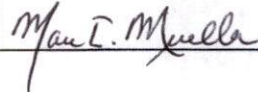
**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bethel Health and Rehabilitation Center, LLC. [facility name], for the cost report period beginning 10/01/2022 and ending 09/30/2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) 		Date 2/12/24	Signed (Owner) 		Date 2/12/24
Printed Name (Administrator) Erin Healy			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) 		Comm. Expires 5/10/26
Address of Notary Public 2845 DAVIS ST OCEANSIDE NY 11572					

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

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Bethel Health and Rehabilitation Center, LLC	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 13 Park Lawn Drive, Bethel, CT 06801				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/9/2024		
Item	Total	CCNH / RHNS	Other	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <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 203-830-4180		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Bethel Health and Rehabilitation Center, LLC		Address (No. & Street, City, State, Zip) 13 Park Lawn Drive, Bethel, CT 06801		
License Numbers:	CCNH / RHNS 2138-C	Other	Residential Care Home 1868	Medicare Provider No. 07-5400
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Other <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> No                   If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
Name of Administrator Erin Healy			Nursing Home Administrator's License No.:	2088
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A			License No.:	

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

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C	Report for Year Ended 9/30/2023	Page 3	of 37
Legal Name of Partnership/LLC Bethel Health and Rehabilitation Center, LLC		Business Address 13 Park Lawn Drive, Bethel, CT 06801		State(s) and/or Town(s) in Which Registered Bethel, CT	
Name of Partners/Members	Business Address	Title		% Owned	
Bethel Investors, LLC	850 Silas Deane Highway, Wethersfield, CT 06108			0.51	
Ronald C. Butler	89 Troon Way, Mashpee, MA 02649			0.3652	
Grace L. Flight	2 Judd Avenue, Bethel, CT 06801			0.07	
Various Other (6 People)				0.0548	

## General Information and Questionnaire Corporate Owners

Name of Facility Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2023	3B	37

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

Owner(s) of Facility

N/A



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

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C		Report for Year Ended 9/30/2023		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No    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	%**				
National Health Care Associates-Aetna	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	15 / 1a5	1,664,424	1,664,424
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	20 / 5f	54,367	54,367
National Health Care Associates-Aetna	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Banking Transactions	16 / m13	27,135	27,135
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various / Various	750,273	696,891
National Health Care Associates	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	16 / m12	1,101,496	1,101,496
20Sunrise	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	16 / m12	25,241	25,241
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	16 / m12	1,897	1,897
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST, Therapy Consulting	13 / Various	1,252,997	1,209,690
See attached additional page 4A	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various / Various	17,620,327	17,620,327

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

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

Name of Facility Bethel Health Care		License No. 2138-C			Report for Year Ended 9/30/2023		Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Bethel Realty	13 Parklawn Dr., Bethel, CT 06801	<input type="radio"/>	<input checked="" type="radio"/>	0%	Lease of Facility***	22 9	2,030,126	2,030,126
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	13 Var	2,198,488	2,198,488
Cambridge Manor	2428 Easton Tpke, Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Employees	13 b12o	2,198	2,198
Various Intercompany due to / from	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to/from Related / Realty	34 b3	13,389,515	13,389,515

\* Use additional sheets if necessary.

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

\*\*\* Actual Cost deemed N/A as reimbursement is based upon fair rental system and rent is replaced during rate setting.

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
Costs were allocated between all cost centers on a consistent basis as in the prior cost years which have been reviewed and accepted by the Department of Social Services through the field audit process. Additionally, please note Bethel operates a CCNH, RCH and Assisted Living. The operations of the Assisted Living are shown in the Annual Report for long-Term Care Facility in the "Other" column and should not be considered for reimbursement.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
			INPUT	TOTAL ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
30 I1A.10	Medicaid RB - SNF Only	(11,324,333)	Nursing home	(11,324,333)	-	-	(11,324,333)
30 I1A.11	Medicaid RB - ICF- (Ramage 2 ICF/ SNF Split)	-	Nursing home	-	-	-	-
30 I1A.12	Medicaid RB - CDH	-	CDH	-	-	-	-
30 I1A.13	Medicaid RB - RCH- Only (HFA)	(452,238)	RCH	-	-	(452,238)	(452,238)
30 I2	Rental of rooms to non-residents	-		-	-	-	-
30 I3	Medicare RB - Telephone and Telegraph	-		-	-	-	-
30 I3A.10	Medicare RB - SNF Only	(816,762)	Nursing home	(816,762)	-	-	(816,762)
30 I3A.11	Medicare RB - ICF- (Ramage 2 ICF/ SNF Split)	-	Nursing home	-	-	-	-
30 I3A.12	Medicare RB - CDH- Only (AHU & GMPP)	-	CDH	-	-	-	-
30 I4	Private RB - Rental of Televisions and Cable Services	-		-	-	-	-
30 I4A.10	Private RB - SNF Only	(4,375,224)	Nursing home	(4,375,224)	-	-	(4,375,224)
30 I4A.11	Private RB - ICF- (Ramage 2 ICF / SNF Split)	-	Nursing home	-	-	-	-
30 I4A.12	Private RB - CDH- Only (AHU & GMPP)	(1,362,784)	RHNS	-	(1,362,784)	-	(1,362,784)
30 I4A.13	Private RB - RCH- Only (HFA)	(158,521)	RCH	-	-	(158,521)	(158,521)
30 II1A.10	Prescription Drugs Medicare - SNF Only	111,672	Nursing home	111,672	-	-	111,672
30 II1A.11	Prescription Drugs Medicare - ICF- (Ramage 2 ICF/ SNF Split)	-	Nursing home	-	-	-	-
30 II1A.12	Prescription Drugs Medicare - CDH- Only (AHU & GMPP)	-	CDH	-	-	-	-
30 II1A.22	Prescription Drugs Medicare - Non- Reimbursable	-	Other	-	-	-	-
30 II1C.10	Prescription drugs - SNF- Only (CCH)	9,975	Nursing home	9,975	-	-	9,975
30 II1C.11	Prescription drugs - ICF- (Ramage 2 ICF/ SNF Split)	-	Nursing home	-	-	-	-
30 II1C.12	Prescription drugs - CDH- Only (AHU & GMPP)	-	CDH	-	-	-	-
30 II1C.22	Prescription drugs - Non-Reimbursable	-	Other	-	-	-	-
30 II2A.10	Medical Supplies Medicare - SNF Only	(157,175)	Nursing home	(157,175)	-	-	(157,175)
30 II2A.11	Medical Supplies Medicare - ICF- (Ramage 2 ICF/ SNF Split)	-	Nursing home	-	-	-	-
30 II2A.12	Medical Supplies Medicare - CDH- Only (AHU & GMPP)	-	CDH	-	-	-	-
30 II2A.22	Medical Supplies Medicare - Non Reimbursable	-	Other	-	-	-	-
30 II2C.10	Medical Supplies Non Medicare - SNF Only	(12,580)	Nursing home	(12,580)	-	-	(12,580)
30 II2C.12	Medical Supplies Non Medicare - CDH- Only (AHU & GMPP)	-	CDH	-	-	-	-
30 II2C.22	Medical Supplies Non Medicare - Non-Reimbursable	-	Other	-	-	-	-
30 II3A.07	PT Medicare - PT Treatments	(1,202,540)	PT Treat	(1,202,540)	-	-	(1,202,540)
30 II3C.07	PT Other - PT Treatments	(33,751)	PT Treat	(33,751)	-	-	(33,751)
30 II4A.08	ST Medicare - ST Treatments	(495,013)	ST Treat	(495,013)	-	-	(495,013)
30 II4C.08	ST Other - ST Treatments	(98,712)	ST Treat	(98,712)	-	-	(98,712)
30 II5A.09	OT Medicare - OT Treatments	(966,635)	OT Treat	(966,635)	-	-	(966,635)
30 II5A.22	OT Medicare - Non Reimbursable	-	OT Treat	-	-	-	-
30 II5C.09	OT Other - OT Treatments	(164,604)	OT Treat	(164,604)	-	-	(164,604)
30 II5C.22	OT Other - Non Reimbursable	-	OT Treat	-	-	-	-
30 II6A.10	Other Medicare - SNF Only	(4,262,003)	Nursing home	(4,262,003)	-	-	(4,262,003)
30 II6A.11	Other Medicare - ICF- (Ramage 2 ICF / SNF Split)	-	Nursing home	-	-	-	-
30 II6A.12	Other Medicare - CDH- Only (AHU & GMPP)	-	CDH	-	-	-	-
30 II6A.13	Other Medicare - RCH only	-	RCH	-	-	-	-
30 II6A.22	Other Medicare - Non-Reimbursable	-	Other	-	-	-	-
30 II6B.07	Other Non Medicare - PT Treatments	-	PT Treat	-	-	-	-
30 II6B.08	Other Non Medicare - ST Treatments	-	ST Treat	-	-	-	-
30 II6B.10	Other Non Medicare - SNF Only	(235,031)	Nursing home	(235,031)	-	-	(235,031)
30 II6B.11	Other Non Medicare - ICF- (Ramage 2 ICF/ SNF Split)	-	Nursing home	-	-	-	-
30 II6B.12	Other Non Medicare - CDH-Only (AHU & GMPP)	-	CDH	-	-	-	-
30 II6B.13	Other Non Medicare - RCH- Only (HFA)	-	RCH	-	-	-	-

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
30 II6B.22	Other Non Medicare - Non Reimbursable	-	Other	-	-	-	-
30 II6B.38	Other Non Medicare - Equivalent Patient Days	-	Patient Days	-	-	-	-
30 IV1.10	Meals - SNF Only	(4,789)	Nursing home	(4,789)	-	-	(4,789)
30 IV1.15	Meals - Salaries and Wages	-	Nursing home	-	-	-	-
30 IV1.22	Meals - Non Reimbursable	-	Other	-	-	-	-
30 IV2.22	Room Rental Non Reimbursable	-	Other	-	-	-	-
30 IV3.31	Telephone - Number of Computers	-	Nursing home	-	-	-	-
30 IV5.22	Interest income - Non Reimbursable	(9,014)	Nursing home	(9,014)	-	-	(9,014)
30 IV7.22	Barber, coffee, etc.. - Non Reimbursable	-	Other	-	-	-	-
30 IV8.02	Other - Square Footage	-	SQFT	-	-	-	-
30 IV8.03	Other - Meals Per Day	-	Meals	-	-	-	-
30 IV8.07	Other - PT Treatments	-	PT Treat	-	-	-	-
30 IV8.10	Other - SNF Only	(97,997)	Nursing home	(97,997)	-	-	(97,997)
30 IV8.11	Other - ICF	-	Nursing home	-	-	-	-
30 IV8.12	Other - RNHS Only	-	RHNS	-	-	-	-
30 IV8.13	Other - RCH- Only (HFA)	-	RCH	-	-	-	-
30 IV8.14	Other - Nursing Salary- CCH, RHNS, AHU, GMP	-	Salary - nursing no RCH	-	-	-	-
30 IV8.22	Other - Non Reimbursable	-	Other	-	-	-	-
30 IV8.25	Other - Transportation Services	-		-	-	-	-
30 IV8.26	Other - Nursing Salary all	-	Salary - nursing	-	-	-	-
30 IV8.27	Other - Volunteer Time Spent	-	Volunteer	-	-	-	-
30 IV8.33	Other - Resident Capacity	-		-	-	-	-
30 IV8.38	Other - Equivalent Patient Days	(3,020,732)	patient days	(2,498,746)	(332,894)	(189,092)	(3,020,732)
30 IV8.39	Other - Patient Days- SNF & ICF Only	-	Nursing home	-	-	-	-
30 IV8.41	Other - Non Salary Expenses	-	Nursing home	-	-	-	-
30 IV8.42	Other - Spiritual Services	-	Spiritual	-	-	-	-
30 IV8.43	Other - Equiv Days w/ Independent Living	-	Days w IL	-	-	-	-
30 18.22	Other Revenue - Non Reimb	-	Other	-	-	-	-
30 18.2	Other Revenue - SQFT	-	SQFT	-	-	-	-
30 18.10	Other Revenue - SNF Only	-	Nursing home	-	-	-	-
	<b>Total Revenue</b>	<b>(29,128,791)</b>		<b>(26,633,262)</b>	<b>(1,695,678)</b>	<b>(799,851)</b>	<b>(29,128,791)</b>

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
			INPUT	TOTAL ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
10-A 1.43	Owner - SNF Only	31,200	Nursing Home	31,200	-	-	31,200
10-A 2.43	Administrator Salary - SNF Only	192,460	Nursing Home	192,460	-	-	192,460
10-A 3	Administrator Salary - Cascade Days	109,651	Cascade Days	-	69,930	39,721	109,651
10-A 4.19	Other Admin - Salary %	222,838	Cascade Days	-	142,114	80,724	222,838
10-A 4.10	Other Admin - SNF Only	57,277	Nursing Home	57,277	-	-	57,277
10-A 4.27	Other Admin - Volunteer	-		-	-	-	-
10-A 4.30	Other Administrative Salaries - Number of Communication Driver	-	Nursing Home	-	-	-	-
10-A 4.34	Other Administrative Salaries - Admissions	-	Nursing Home	-	-	-	-
10-A 4.38	Other Admin - Patient days	574,159	Patient Days	474,944	63,274	35,941	574,159
10-A 4.45	Other Admin - Patient days	-	Accum Costs	-	-	-	-
10-A 5A	Head Dietitian	71,295	Meals	58,975	7,857	4,463	71,295
10-A 5B	Food Service Supervisor	168,686	Meals	139,537	18,590	10,559	168,686
10-A 5C.22	Dietary - Non reimb	-		-	-	-	-
10-A 5C.3	Dietary Workers - Meals	1,154,536	Meals	955,031	127,233	72,272	1,154,536
10-A 6A	Head Housekeeper	67,018	Patient Days	55,437	7,386	4,195	67,018
10-A 6B.2	Other Housekeeping Workers - Sqft	645,086	Patient Days	533,614	71,090	40,382	645,086
10-A 6B.4	Other Housekeeping Workers - Housekeeping hours	-	Patient Days	-	-	-	-
10-A 7A	Engineer or Chief of Maintenance	76,047	SQFT	50,310	17,728	8,009	76,047
10-A 7B.2	Other Maintenance Workers - Square Footage-MHC Campus	190,780	SQFT	126,214	44,475	20,091	190,780
10-A 7B.12	Other Maintenance Workers - CDH Only	-	CDH	-	-	-	-
10-A 7B.10	Other Maintenance Workers - SNF Only	-	Nursing Home	-	-	-	-
10-A 8B.5	Other Laundry Workers	157,554	Patient Days	130,329	17,363	9,862	157,554
10-A 8B.5	Other Laundry Workers	43,473	Cascade Days	-	27,725	15,748	43,473
10-A 9	Barber and Beautician Services	-		-	-	-	-
10-A 9.22	Barber and Beautician Services Non-Reimbursable	-	Other	-	-	-	-
10-A 10	Protective Services	-		-	-	-	-
10-A 10.24	Protective Services Security Coverage	-	SQFT	-	-	-	-
10-A 11A	Head Accountant	-		-	-	-	-
10-A 11B	Other Accountants	-		-	-	-	-
10-A 12A.19	Director of Nurses/Assistant Director	354,617	Nursing Home	354,617	-	-	354,617
10-A 12B1.14	RNs - Direct Care - Nursing Salary- CCH, RHNS, AHU, GMP	-	Salary - nursing no RCH	-	-	-	-
10-A 12B1.10	RNs - Direct Care	1,080,590	Nursing Home	1,080,590	-	-	1,080,590
10-A 12B1.12	RNs - Direct Care	55,504	Cascade Days	-	35,398	20,106	55,504
10-A 12B2.26	RNs - Administrative - Nursing Salary	-	Salary - nursing	-	-	-	-
10-A 12B2.10	RNs - Administrative - Direct	435,274	Nursing Home	435,274	-	-	435,274
10-A 12C1.10	LPNs - Direct Care	1,139,860	Nursing Home	1,139,860	-	-	1,139,860
10-A 12C1.12	LPNs - Direct Care	117,190	Cascade Days	-	74,738	42,452	117,190
10-A 12C1.13	LPNs - Direct Care - RCH Only	-	RCH	-	-	-	-
10-A 12C2.10	LPNs - Administrative - Direct	85,951	Nursing Home	85,951	-	-	85,951
10-A 12D.10	Aides and Attendants - SNF Only	2,729,617	Nursing Home	2,729,617	-	-	2,729,617
10-A 12D.26	Aides and Attendants - Nursing Salary	-	Salary - nursing	-	-	-	-
10-A 12D.12	Aides and Attendants	384,483	Cascade Days	-	245,203	139,280	384,483
10-A 12D.13	Aides and Attendants - RCH Only	-	RCH	-	-	-	-
10-A 12E	Physical Therapists	-	Nursing Home	-	-	-	-
10-A 12E.7	Physical Therapists - PT Treatments	-	Nursing Home	-	-	-	-
10-A 12E.12	Physical Therapists - CDH Only	-	Nursing Home	-	-	-	-
10-A 12F	Speech Therapists	-	Nursing Home	-	-	-	-
10-A 12F.8	ST - ST Treatments	-	Nursing Home	-	-	-	-
10-A 12G	Occupational Therapists	-	Nursing Home	-	-	-	-

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
10-A 12G.22	Occupational Therapists - Non- Reimbursable	-	Nursing Home	-	-	-	-
10-A 12G.12	Occupational Therapists - CDH Only	-	Nursing Home	-	-	-	-
10-A 12H.10	Recreation Workers - SNF	209,108	Patient Days	172,974	23,044	13,090	209,108
10-A 12H.22	Recreation Worker - Non reimb	-		-	-	-	-
10-A 12H.39	Recreation Worker - Cascade Days	126,448	Cascade Days	-	80,642	45,806	126,448
10-A 12IL.38	Recreation Worker - Equivalent Patient Days	-	Patient Days	-	-	-	-
10-A 12I.38	Medical Director - Patient Days	-	Patient Days	-	-	-	-
10-A 12I2	Utilization Review	-		-	-	-	-
10-A 12I3	Resident Care	-		-	-	-	-
10-A 12I4	Other	-		-	-	-	-
10-A 12J	Dentists	-		-	-	-	-
10-A 12K.22	Pharmacists - Non reimb	-		-	-	-	-
10-A 12K.40	Pharmacists - Pharmacy Cost of Requirements	-	Other	-	-	-	-
10-A 12L	Podiatrists	-		-	-	-	-
10-A 12M.33	Social Workers/Case Management - Capacity	-	Capacity	-	-	-	-
10-A 12M.28	Social Workers/Case Management - Social Services Time Spent	182,662	Nursing Home	182,662	-	-	182,662
10-A 12M.12	Social Workers/Case Management - CDH Only	-	Cascade Days	-	-	-	-
10-A 12N.22	Marketing - Non reimb	-	Other	-	-	-	-
10-A 12O.10	Other - SNF	411,116	Nursing Home	411,116	-	-	411,116
10-A 12O.11	Other - ICF- (Ramage 2 ICF/ SNF Split)	-	Nursing Home	-	-	-	-
10-A 12O.12	Other - CDH Only	-	CDH	-	-	-	-
10-A 12O.15	Other - Salaries %	-	Nursing Home	-	-	-	-
10-A 12O.16	Other - GMPP Only Days	-	Nursing Home	-	-	-	-
10-A 12O.14	Other - Nursing Salary-CCH,RHNS,AHU,GMP	-	Nursing Home	-	-	-	-
10-A 12O.22	Other - Non reimb	-	Nursing Home	-	-	-	-
10-A 12O.23	Other - RCH & I/L	-	Nursing Home	-	-	-	-
10-A 12O.21	Other - Patient Days- Less RCH	-	Nursing Home	-	-	-	-
10-A 12O.25	Other - Transportation	-	Nursing Home	-	-	-	-
10-A 12O.27	Other - Volunteer Time Spent	-	Nursing Home	-	-	-	-
10-A 12O.13	Other - RCH-Only (HFA)	-	Nursing Home	-	-	-	-
10-A 12O.37	Other - Equivalent Discharges	-	Nursing Home	-	-	-	-
10-A 12O.26	Other - Nursing Salary- All	-	Nursing Home	-	-	-	-
10-A 12O.34	Other - Admissions	-	Nursing Home	-	-	-	-
10-A 12O.42	Other - Spiritual	-	Spiritual	-	-	-	-
10-A 4-19	Other Administration	-		-	-	-	-
	<b>Total Expense Page 10</b>	<b>11,074,480</b>		<b>9,397,989</b>	<b>1,073,790</b>	<b>602,701</b>	<b>11,074,480</b>
				<b>84.8617%</b>	<b>9.6961%</b>	<b>5.4423%</b>	<b>100.0000%</b>
13-B 1	Dietitian	-	Patient Days	-	-	-	-
13-B 2.22	Dentist - non reimb	10,449	Nursing Home	10,449	-	-	10,449
13-B 3.10	Pharmacist - SNF	18,582	Nursing Home	18,582	-	-	18,582
13-B 4	Podiatrist	1,285	Nursing Home	1,285	-	-	1,285
13-B 5A.07	PT - Resident Care - PT	495,024	Nursing Home	495,024	-	-	495,024
13-B 5B	PT - Other	-	Nursing Home	-	-	-	-
13-B 6.33	Social Worker - Patient Days	-	Patient Days	-	-	-	-
13-B 7.22	Recreation Worker - Non reimb	-	Patient Days	-	-	-	-
13-B 8A.38	Medical Director - Days	60,000	Patient Days	49,632	6,612	3,756	60,000
13-B 8A.22	Medical Director - Non Reimb	-	Other	-	-	-	-
13-B 8A.12	Medical Director - CDH Only	-	CDH	-	-	-	-
13-B 8C	Resident Care	126,691	Nursing Home	126,691	-	-	126,691

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
13-B 8C.22	Resident Care - Non-Reimbursable	-	Other	-	-	-	-
13-B 8D1	Infection Control Committee	-		-	-	-	-
13-B 8D2	Pharmaceutical Committee	-		-	-	-	-
13-B 8D3	Staff Development Committee	-		-	-	-	-
13-B 8E	Other	-		-	-	-	-
13-B 8E.22	Other - Non-Reimbursable	-	Nursing Home	-	-	-	-
13-B 9A.08	ST - Resident Care - ST	256,297	Nursing Home	256,297	-	-	256,297
13-B 9B	ST - Other	-	Nursing Home	-	-	-	-
13-B 10A.22	OT - Resident Care - Non reimb	510,334	Nursing Home	510,334	-	-	510,334
13-B 10B	OT - Other	-	Nursing Home	-	-	-	-
13-B 11A1	RN's - Direct Care	251,659	Nursing Home	251,659	-	-	251,659
13-B 11A2	RN's - Administrative	-		-	-	-	-
13-B 11A.10	RN's - SNF-Only (CCH)	-		-	-	-	-
13-B 11A.12	RN's - CDH- Only (AHU & GMPP)	-		-	-	-	-
13-B 11B1	LPN's - Direct Care	-		-	-	-	-
13-B 11B.10	LPN's - SNF Only	1,510,295	Nursing Home	1,510,295	-	-	1,510,295
13-B 11B.12	LPN's -CDH Only	-	CDH	-	-	-	-
13-B 11B2	LPN's - Administrative	-		-	-	-	-
13-B 11C	Aides	798,649	Nursing Home	798,649	-	-	798,649
13-B 11D	Other	-		-	-	-	-
13-B 12.22	Other - Non reimb	-	other	-	-	-	-
13-B 12.5	Other - Pounds of Laundry Processed	-	Nursing Home	-	-	-	-
13-B 12.34	Other - Admissions	-	Nursing Home	-	-	-	-
13-B 12.43	Other - Equiv Days w/ Independent Living	-	Patient Days	-	-	-	-
13-B 12.14	Other - SNF	32,192	Nursing Home	32,192	-	-	32,192
	<b>Total Expense Page 13</b>	<b>4,071,457</b>		<b>4,061,089</b>	<b>6,612</b>	<b>3,756</b>	<b>4,071,457</b>
15 1A1.15	Workmen's Compensation - Salary%	482,876	Payroll	409,777	46,820	26,280	482,876
15 1A2.15	Disability Insurance - Salary %	-	Payroll	-	-	-	-
15 1A3.15	Unemployment Insurance - Salary %	105,909	Payroll	89,876	10,269	5,764	105,909
15 1A4.15	Social Security (FICA) - Salary %	819,951	Payroll	695,824	79,503	44,624	819,951
15 1A5.15	Health Insurance - Salary %	1,664,424	Payroll	1,412,458	161,384	90,582	1,664,424
15 1A6.15	Life Insurance - Salary %	-	Payroll	-	-	-	-
15 1A7.15	Pensions - Salary %	621,329	Payroll	527,270	60,245	33,814	621,329
15 1A8.10	Uniform Allowance - SNF- Only (CCH)	-	Nursing Home	-	-	-	-
15 1A8.12	Uniform Allowance - CDH- Only (AHU & GMPP)	-	CDH	-	-	-	-
15 1A8.15	Uniform Allowance - Salary %	-	Payroll	-	-	-	-
15 1A8.2	Uniform Allowance - Square Footage- MHC Campus	-	SQFT	-	-	-	-
15 1A8.3	Uniform Allowance - Meals	-	Meals	-	-	-	-
15 1A8.22	Uniform Allowance - Non Reim	-	Other	-	-	-	-
15 1A8.24	Uniform Allowance - Security Coverage	-	SQFT	-	-	-	-
15 1A8.33	Uniform Allowance - Capacity	-	Capacity	-	-	-	-
15 1A8.4	Uniform Allowance - Housekeeping Hours	-	Housekeeping	-	-	-	-
15 1A8.5	Uniform Allowance - Pounds of Laundry Processed	-	Laundry	-	-	-	-
15 1A9.15	Other - Salary %	29,388	Payroll	24,939	2,849	1,600	29,388
15 1A9.22	Other Salary	-	Other	-	-	-	-
15 1B	Personal Retirement Plans, Pensions	-		-	-	-	-
15 1C.22	Bad Debts - Non reimb	92,425	Patient Days	76,454	10,186	5,785	92,425
15 1D.38	Accounting and Auditing - Equivalent Patient Days	46,900	Patient Days	38,796	5,169	2,935	46,900



Bethel Health Care							
ALLOCATION SCHEDULE							
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		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
15 1D.43	Accounting and Auditing - Equivalent Patient Days w/ Independent Living	-	Days w IL	-	-	-	-
15 1E.15	Legal - Salary %	-	Payroll	-	-	-	-
15 1E.22	Legal - Non Reimbursable	-	Other	-	-	-	-
15 1E.38	Legal - Equivalent Patient Days	52,064	Patient Days	43,067	5,738	3,259	52,064
15 1E.43	Legal - Expenses	-	Days w IL	-	-	-	-
15 1F	Insurance of Lives of Owners/Oper.	-		-	-	-	-
15 1G.02	Office Supplies Sqft	-	SQFT	-	-	-	-
15 1G.03	Office Supplies - Meals	-	Meals	-	-	-	-
15 1G.04	Office Supplies - Housekeeping Hours	-	Patient Days	-	-	-	-
15 1G.05	Office Supplies - Pounds of Laundry Processed	-	Patient Days	-	-	-	-
15 1G.7	Office Supplies - PT Treatments	-	Patient Days	-	-	-	-
15 1G.10	Office Supplies - SNF	-	Nursing Home	-	-	-	-
15 1G.11	Office Supplies - ICF- ( Ramage 2 ICF/ SNF Split)	-	Nursing Home	-	-	-	-
15 1G.12	Office Supplies - CDH- Only (AHU & GMPP)	-	CDH	-	-	-	-
15 1G.13	Office Supplies - RCH- Only (HFA)	-	RCH	-	-	-	-
15 1G.14	Office Supplies - Nursing Salary- CCH, RHNS, AHU, GMP	-	Patient Days	-	-	-	-
15 1G.15	Office supplies - Salary %	-	Patient Days	-	-	-	-
15 1G.21	Office Supplies - Patient Days- Less RCH	-	Patient Days	-	-	-	-
15 1G.22	Office Supplies - Office Supplies - Non reimb	-	Patient Days	-	-	-	-
15 1G.24	Office Supplies - Security Coverage	-	SQFT	-	-	-	-
15 1G.26	Office Supplies - Nursing Salary- ALL	-	Salary - nursing	-	-	-	-
15 1G.27	Office Supplies - Volunteer	-	Patient Days	-	-	-	-
15 1G.28	Office Supplies - Social Services Time Spent	-	Patient Days	-	-	-	-
15 1G.30	Office Supplies - Number of Communication Devices	-	Patient Days	-	-	-	-
15 1G.31	Office Supplies - Computers	-	Patient Days	-	-	-	-
15 1G.33	Office Supplies - Capacity	-	Patient Days	-	-	-	-
15 1G.34	Office Supplies - Admissions	-	Patient Days	-	-	-	-
15 1G.37	Office Supplies - Equivalent Discharges	-	Patient Days	-	-	-	-
15 1G.38	Office Supplies - Equivalent Patient Days	50,885	Patient Days	42,092	5,608	3,185	50,885
15 1G.39	Office Supplies - Patient Days- SNF & ICF Only	-	Nursing Home	-	-	-	-
15 1G.40	Office Supplies - Pharmacy Cost of Requisitions	-	Other	-	-	-	-
15 1G.42	Office Supplies - Spiritual	-	Spiritual	-	-	-	-
15 1G.43	Office Supplies - Equiv Days w/ Independent Living	-	Days w IL	-	-	-	-
15 1G.45	Office Supplies - Expenses	-	Patient Days	-	-	-	-
15 1H.45	Telephone and Telegraph - Cellular Phones - Expenses	7,209	Patient Days	5,963	794	452	7,209
15 1H1.30	Telephone and Telegraph - Telephone	-	Patient Days	-	-	-	-
15 1H1.43	Telephone and Telegraph - Equiv Days w/ Independent Living	77,963	Patient Days	64,491	8,592	4,880	77,963
15 1H1.37	Telephone and Telegraph - Equivalent Discharges	-	Patient Days	-	-	-	-
15 1H2.30	Telephone and Telegraph - Cellular Phones and Beepers - Telephone	-	Patient Days	-	-	-	-
15 1H2.31	Telephone and Telegraph - Number of Computers	-	Patient Days	-	-	-	-
15 1H2.34	Telephone and Telegraph - Admissions	-	Patient Days	-	-	-	-
15 1H2.37	Telephone and Telegraph - Equivalent Discharges	-	Patient Days	-	-	-	-
15 1H2.38	Telephone and Telegraph - Equivalent Patient Days	-	Patient Days	-	-	-	-
15 1H2.40	Telephone and Telegraph - Pharmacy Cost Requisitions	-	Pharmacy	-	-	-	-
15 1I	Appraisal	-		-	-	-	-
15 1J	Corporation Business Taxes	141,327	Patient Days	116,906	15,575	8,846	141,327
15 1K1.45	Other Taxes - Income - Expenses	-	Patient Days	-	-	-	-
15 1K2	Other	208,894	Patient Days	172,797	23,021	13,076	208,894
15 1K2.22	Other - Non Reim	-	Other	-	-	-	-

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
			INPUT	TOTAL ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
15 1K3.10	Other taxes - Resident Day User Fee - SNF	807,820	Nursing Home	807,820	-	-	807,820
	<b>Total Expense Page 15</b>	5,209,364		4,528,530	435,753	245,082	5,209,364
16 1.10	Resident Travel and Entertainment - SNF	-	Nursing Home	-	-	-	-
16 1.22	Resident Travel and Entertainment - non reimb	-	Other	-	-	-	-
16 2	Holiday Parties for Staff	-	Patient Days	-	-	-	-
16 3	Gifts to Staff and Residents	-		-	-	-	-
16 4.15	Employee Travel - Salaries	-	Patient Days	-	-	-	-
16 4.42	Employee Travel - Expense	-	Patient Days	-	-	-	-
16 5.10	Education Expense - SNF	-	Nursing Home	-	-	-	-
16 5.14	Education Expense - Nursing Salaries	-	Patient Days	-	-	-	-
16 5.15	Education Expense - Salary %	-	Patient Days	-	-	-	-
16 5.22	Education Expense - Non reimb	-	Patient Days	-	-	-	-
16 5.31	Education Expense - Computers	-	Patient Days	-	-	-	-
16 5.33	Education Expense - Capacity	-	Patient Days	-	-	-	-
16 5.34	Education Expense - Admission	-	Patient Days	-	-	-	-
16 6.22	Automobile Expense - Non Reimb	-	Patient Days	-	-	-	-
16 6.25	Automobile Expense - Transportation	9,251	Patient Days	7,652	1,019	580	9,251
16 7	Other	-		-	-	-	-
16 L1.43	Resident travel - Contract services - Equiv Days with Independent Liv	-	Days w IL	-	-	-	-
16 L4.08	Employee travel - ST Treatments	-	ST Treat	-	-	-	-
16 L4.10	Employee Travel - SNF	2,618	Nursing Home	2,618	-	-	2,618
16 L4.27	Employee Travel - Volunteer Time	-	Volunteer	-	-	-	-
16 L4.43	Employee Travel - Days With Independent Living	-	Days w IL	-	-	-	-
16 L5.02	Education - Square Footage- MHC Campus	-	sqft	-	-	-	-
16 L5.03	Education - Meals Per Day	-	Meals	-	-	-	-
16 L5.10	Education - SNF- Only (CCH)	4,634	Nursing Home	4,634	-	-	4,634
16 L5.12	Education - CDH- Only (AHU & GMPP)	-	CDH	-	-	-	-
16 L5.14	Education - Nursing Slary- CCH, RHNS, AHU, GMP	-	Salary - nursing no RCH	-	-	-	-
16 L5.19	Education - Total Salary- less admin	-	Patient Days	-	-	-	-
16 L5.22	Education - Non- Reimbursable	-	Patient Days	-	-	-	-
16 L5.26	Education - Nursing Salary- All	-	Patient Days	-	-	-	-
16 L5.27	Education - Volunteer Time Spent	-	Patient Days	-	-	-	-
16 L5.28	Education - Social Services Time Spent	-	Patient Days	-	-	-	-
16 L5.34	Education - Admissions	-	Patient Days	-	-	-	-
16 L5.37	Education - Equivalent Discharge	-	Patient Days	-	-	-	-
16 L5.38	Education - Equivalent Patient Days	-	Patient Days	-	-	-	-
16 L5.42	Education - Spiritual Services	-	Patient Days	-	-	-	-
16 M01.15	Advertising Help Wanted - Salaries %	1,200	Nursing Home	1,200	-	-	1,200
16 M01.19	Advertising Help Wanted - Total Salary- Less Admin	-	Patient Days	-	-	-	-
16 M03	Advertising Telephone Directory - Non Reim	77,637	Nursing Home	77,637	-	-	77,637
16 M05.34	Medical Records - Admissions	-	Nursing Home	-	-	-	-
16 M05.37	Medical Records - Equivalent Admissions	-	Patient Days	-	-	-	-
16 M06	Barber and Beauty Supplies	-	Patient Days	-	-	-	-
16 M06.22	Barber and Beauty Supplies - Non- Reimbursable	-	Patient Days	-	-	-	-
16 M07.02	Postage - Square Footage- MHC Campus	-	Patient Days	-	-	-	-
16 M07.03	Postage - Meals Per Day	-	Patient Days	-	-	-	-
16 M07.04	Postage - Housekeeping Hours	-	Patient Days	-	-	-	-
16 M07.05	Postage - Pounds of Laundry Processed	-	Patient Days	-	-	-	-

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
16 M07.10	Postage - SNF	-	Patient Days	-	-	-	-
16 M07.11	Postage - ICF- (Ramage 2 ICF / SNF Split)	-	Patient Days	-	-	-	-
16 M07.12	Postage - CDH- Only (AHU & GMPP)	-	Patient Days	-	-	-	-
16 M07.13	Postage - RCH-Only (HFA)	-	Patient Days	-	-	-	-
16 M07.14	Postage - Nursing Salary- CCH, RHNS, AHU, GMP	-	Patient Days	-	-	-	-
16 M07.15	Postage - Salary %	-	Patient Days	-	-	-	-
16 M7.21	Postage - Days Less RCH	-	Patient Days	-	-	-	-
16 M07.22	Postage - Non Reim	-	Patient Days	-	-	-	-
16 M07.24	Postage - Security Coverage	-	Patient Days	-	-	-	-
16 M07.26	Postage - Nursing Salary- ALL	-	Patient Days	-	-	-	-
16 M07.27	Postage - Volunteer Time Spent	-	Patient Days	-	-	-	-
16 M07.28	Postage - Social Services Time Spent	-	Patient Days	-	-	-	-
16 M07.30	Postage - Number of Communication Devices	-	Patient Days	-	-	-	-
16 M07.33	Postage - Capacity	-	Patient Days	-	-	-	-
16 M07.34	Postage - Admissions	-	Patient Days	-	-	-	-
16 M07.37	Postage - Equivalent Discharges	-	Patient Days	-	-	-	-
16 M07.38	Postage - Equivalent Patient Days	8,051	Patient Days	6,660	887	504	8,051
16 M07.39	Postage - Patient Days- SNF & ICF Only	-	Nursing Home	-	-	-	-
16 M07.40	Postage - Pharmacy Cost of Requisitions	-	Other	-	-	-	-
16 M07.42	Postage - Spiritual Services	-	Spiritual	-	-	-	-
16 M07.43	Postage - Equiv Days w/ Independent Living	-	Days w IL	-	-	-	-
16 M07.45	Postage - Expenses	-	Accum Costs	-	-	-	-
16 M08.10	Dues and Membership Fees to Professional Associations - SNF	15,398	Nursing Home	15,398	-	-	15,398
16 M08.12	Dues and Membership Fees to Professional Associations - CDH	-	CDH	-	-	-	-
16 M08.13	Dues and Membership Fees - RCH-Only (HFA)	-		-	-	-	-
16 M08.14	Dues and Membership Fees - Nursing Salary- CCH, RHNS, AHU, GMP	-	Salary - nursing no RCH	-	-	-	-
16 M08.15	Dues and Membership Fees to Professional Associations - Salary %	-		-	-	-	-
16 M08.22	Dues and Membership Fees to Professional Associations - Non Reim	-	Patient Days	-	-	-	-
16 M08.26	Dues and Membership Fees - Nursing Salary- All	-	Patient Days	-	-	-	-
16 M08.33	Dues and Membership Fees to Professional Associations - Capacity	-	Patient Days	-	-	-	-
16 M08.37	Dues and Membership Fees - Equivalent Discharges	-	Patient Days	-	-	-	-
16 M08.38	Dues and Membership Fees - Equivalent Patient Days	-	Patient Days	-	-	-	-
16 M08.40	Dues and Membership Fees - Pharmacy Cost of Requisitions	-	Patient Days	-	-	-	-
16 M08.43	Dues and Membership Fees - Equiv Days w/ Independent Living	-	Patient Days	-	-	-	-
16 M08.45	Dues and Membership Fees to Professional Associations - Expenses	-	Patient Days	-	-	-	-
16 M08A	Dues to Chamber of Commerce	800	Nursing Home	800	-	-	800
16 M09.10	Subscriptions - SNF	-	Nursing Home	-	-	-	-
16 M09.12	Subscriptions - CDH- Only (AHU & GMPP)	-	CDH	-	-	-	-
16 M09.13	Subscriptions - RCH- Only ( HFA)	-	RCH	-	-	-	-
16 M09.14	Subscriptions - Nursing Salary- CCH, RHNS, SHU, GMP	15,825	Patient Days	13,090	1,744	991	15,825
16 M09.15	Subscriptions - Salary %	-	Patient Days	-	-	-	-
16 M09.02	Subscriptions - Square Footage- MHC Campus	-	sqft	-	-	-	-
16 M09.22	Subscriptions - Non Reim	-	Other	-	-	-	-
16 M09.26	Subscriptions - Nursing Salary- All	-	Salary - nursing	-	-	-	-
16 M09.39	Subscriptions - Patient Days- SNF & ICF Only	-	Nursing Home	-	-	-	-
16 M09.42	Subscriptions - Spiritual Services	-	Spiritual	-	-	-	-
16 M09.43	Subscriptions - Equiv Days w/ Independent Living	-	Days w IL	-	-	-	-
16 M10.22	Contributions - Non reimb	200	Patient Days	165	22	13	200
16 M11.02	Services Provided by Contract - Sqft	-	sqft	-	-	-	-

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
16 M11.07	Services Provided by Contract - PT Treatments	544,754	Patient Days	450,620	60,034	34,100	544,754
16 M11.10	Services Provided by Contract - SNF	-	Nursing Home	-	-	-	-
16 M11.12	Services Provided by Contract - CDH Only	-	Patient Days	-	-	-	-
16 M11.13	Services Provided by Contract - RCH- Only ( HFA)	-	Patient Days	-	-	-	-
16 M11.14	Services Provided by Contract - Nursing Salary- CCH, RHNS, AHU, GM	-	Patient Days	-	-	-	-
16 M11.15	Services Provided by Contract - Salary %	-	Patient Days	-	-	-	-
16 M11.19	Services Provided by Contract - Salary %	-	Patient Days	-	-	-	-
16 M11.22	Services Provided by Contract- Non reimb	-	Patient Days	-	-	-	-
16 M11.25	Services Provided by Contract - Transportation Services	-	Patient Days	-	-	-	-
16 M11.30	Services Provided by Contract - Number of Communication Devices	-	Patient Days	-	-	-	-
16 M11.31	Services Provided by Contract - Computers	-	Patient Days	-	-	-	-
16 M11.33	Services Provided by Contract - Capacity	-	Patient Days	-	-	-	-
16 M11.34	Services Provided by Contract - Admissions	-	Patient Days	-	-	-	-
16 M11.37	Services Provided by Contract - Equivalent Discharges	-	Patient Days	-	-	-	-
16 M11.40	Services Provided by Contract - Pharmacy Cost of Requisition	-	Patient Days	-	-	-	-
16 M11.42	Services Provided by Contract - Spiritual Services	-	Patient Days	-	-	-	-
16 M11.43	Services Provided by Contract - Equiv Days w/ Independent Living	-	Patient Days	-	-	-	-
16 M11.45	Services Provided by Contract - Expenses	-	Accum Costs	-	-	-	-
16 M12.10	Administrative Management Services - SNF	-		-	-	-	-
16 M12.22	Administrative Management Services- Non reimb	-		-	-	-	-
16 M12.31	Administrative Management Services -Computers	1,135,620	Patient Days	939,384	125,149	71,087	1,135,620
16 M12.43	Administrative Management Services - Equiv Days w/ Independent Living	-	Days w IL	-	-	-	-
16 M13.02	Other - Sqft	-	Patient Days	-	-	-	-
16 M13.03	Other - Meals	-	Patient Days	-	-	-	-
16 M13.05	Other - Pounds of Laundry Processed	-	Patient Days	-	-	-	-
16 M13.07	Other - PT Treatments	-	Patient Days	-	-	-	-
16 M13.10	Other -SNF	-	Patient Days	-	-	-	-
16 M13.12	Other - CDH- Only (AHU & GMPP)	-	Patient Days	-	-	-	-
16 M13.13	Other - RCH-Ony (HFA)	-	Patient Days	-	-	-	-
16 M13.14	Other - Nursing Salary- CCH, RHNS, AHU, GMP	-	Patient Days	-	-	-	-
16 M13.19	Other - Salary %	-	Patient Days	-	-	-	-
16 M13.21	Other - Patient Days- Less RCH	-	Patient Days	-	-	-	-
16 M13.22	Other - Non Reimb	-	Patient Days	-	-	-	-
16 M13.24	Other - Security Coverage	-	Patient Days	-	-	-	-
16 M13.25	Other - Transportatio Serivces	-	Patient Days	-	-	-	-
16 M13.26	Other - Nursing Salary- All	-	Patient Days	-	-	-	-
16 M13.27	Other - Volunteer Time Spent	-	Patient Days	-	-	-	-
16 M13.28	Other - Social Services Time Spent	-	Patient Days	-	-	-	-
16 M13.30	Other - Number of Communication Devices	-	Patient Days	-	-	-	-
16 M13.33	Other - Capacity	-	Patient Days	-	-	-	-
16 M13.34	Other - Other - Admissions	-	Patient Days	-	-	-	-
16 M13.37	Other - Equivalent Discharges	-	Patient Days	-	-	-	-
16 M13.38	Other - Equivalent Patient Days	-	Patient Days	-	-	-	-
16 M13.39	Other - Patient Days- SNF & ICF Only	63,726	Patient Days	52,714	7,023	3,989	63,726
16 M13.42	Other - Spiritual Services	-	Spiritual	-	-	-	-
16 M13.43	Other - Equiv Days w/ Independent Living	-	Days w IL	-	-	-	-
16 M13.45	Other - Expenses	-	Accum Costs	-	-	-	-
	<b>Total Expense Page 16</b>	<b>1,879,714</b>		<b>1,572,572</b>	<b>195,878</b>	<b>111,264</b>	<b>1,879,714</b>

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
18 2A1.02	Raw Food - Square Footage- MHC Campus	-	Meals	-	-	-	-
18 2A1.03	Raw Food - Meals	653,684	Meals	540,727	72,038	40,919	653,684
18 2A1.04	Raw Food - Housekeeping Hours	-	Meals	-	-	-	-
18 2A1.05	Raw Food - Pounds of Laundry Processed	-	Meals	-	-	-	-
18 2A1.10	Raw Food - SNF	-	Meals	-	-	-	-
18 2A1.11	Raw Food - ICF- (Ramage 2 ICF/ SNF Split)	-	Meals	-	-	-	-
18 2A1.12	Raw Food - CDH- Only (AHU & GMPP)	-	Meals	-	-	-	-
18 2A1.13	Raw Food - RCH- Only ( HFA)	-	Meals	-	-	-	-
18 2A1.14	Raw Food - Nursing Salary- CCH, RHNS, AHU, GMP	-	Meals	-	-	-	-
18 2A1.15	Raw Food - Salary %	-	Meals	-	-	-	-
18 2A1.19	Raw Food - Salary %	-	Meals	-	-	-	-
18 2A1.22	Raw Food - Non Reim	-	Meals	-	-	-	-
18 2A1.24	Raw Food - Security Coverage	-	Meals	-	-	-	-
18 2A1.26	Raw Food - Nusing Salary- All	-	Meals	-	-	-	-
18 2A1.27	Raw Food - Volunteer Time Spent	-	Meals	-	-	-	-
18 2A1.28	Raw Food - Social Services Time Spent	-	Meals	-	-	-	-
18 2A1.33	Raw Food - Capacity	-	Meals	-	-	-	-
18 2A1.34	Raw Food - Admissions	-	Meals	-	-	-	-
18 2A1.38	Raw Food - Equivalent Patient Days	-	Meals	-	-	-	-
18 2A1.39	Raw Food - Patient Days- SNF & ICF Only	-	Meals	-	-	-	-
18 2A1.42	Raw Food - Spiritual Services	-	Meals	-	-	-	-
18 2A1.43	Raw Food - Equiv Days w/ Independent Living	-	Meals	-	-	-	-
18 2A1.45	Raw Food - Expenses	-	Meals	-	-	-	-
18 2A2.03	Non-Food Supplies - Meals	97,549	Meals	80,692	10,750	6,107	97,549
18 2A2.22	Non-Food Supplies - Non Reim	-		-	-	-	-
18 2A3	Other	-		-	-	-	-
18 2B.03	Purchased Services - Meals	33,167	Meals	27,436	3,655	2,076	33,167
18 2B.10	Purchased Services - SNF	-		-	-	-	-
18 2B.22	Purchased Services - Non Reim	-		-	-	-	-
18 2C	Management Services	-		-	-	-	-
18 2D	Other	-		-	-	-	-
18 2D.03	Other - Meals Per Day	-	Meals	-	-	-	-
	<b>Total Expense Page 18</b>	<b>784,400</b>		<b>648,855</b>	<b>86,443</b>	<b>49,102</b>	<b>784,400</b>
19 3A1.10 - SNF	Bed Linens, etc...washed, ironed..	-		-	-	-	-
19 3A1.5	Laundry in house - Pounds of Laundry Proessed	21,351	Patient Days	17,662	2,353	1,336	21,351
19 3A2	Employee Items	-	Patient Days	-	-	-	-
19 3A3	Personal clothing - residents washed	-	Patient Days	-	-	-	-
19 3A4.10	Repair and/or purchased linens - SNF	-	Patient Days	-	-	-	-
19 3A4.22	Repair and/or purchased linens - Non Reim	-	Patient Days	-	-	-	-
19 3A4.5	Laundry Repair/purchases - Pounds of Laundry Proessed	-	Patient Days	-	-	-	-
19 3B.05	Purchased Services - Pounds of Laundry	28,466	Patient Days	23,547	3,137	1,782	28,466
19 3B.10	Purchased Services - SNF	-	Patient Days	-	-	-	-
19 3B.22	Purchased Services - Non Reim	-	Patient Days	-	-	-	-
19 3C	Management Services	-	Patient Days	-	-	-	-
19 3D.10	Other - SNF	-	Patient Days	-	-	-	-
19 3D.4	Other - Housekeeping Hours	16,296	Patient Days	13,480	1,796	1,020	16,296
19 3D.5	Other - Pounds of Laundry Proessed	-	Patient Days	-	-	-	-
	<b>Total Expense Page 19</b>	<b>66,113</b>		<b>54,689</b>	<b>7,286</b>	<b>4,138</b>	<b>66,113</b>

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
			INPUT	TOTAL ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
20 4A1.02	In-House Care Supplies - Sqft	-	Patient Days	-	-	-	-
20 4A1.04	In-House Care Supplies - Housekeeping Hours	-	Patient Days	-	-	-	-
20 4A1.05	In-House Care Supplies - Pounds of Laundry Processed	-	Patient Days	-	-	-	-
20 4A1.10	In-House Care Supplies - SNF	-	Patient Days	-	-	-	-
20 4A1.11	In-House Care Supplies - ICF- (Ramage 2 ICF/ SNF Split)	-	Patient Days	-	-	-	-
20 4A1.12	In-House Care Supplies - CDH- Only (AHU & GMPP)	-	Patient Days	-	-	-	-
20 4A1.13	In-House Care Supplies - RCH-Only (HFA)	-	Patient Days	-	-	-	-
20 4A1.21	In-House Care Supplies - Patient Days-Less RCH	69,298	Patient Days	57,323	7,637	4,338	69,298
20 4A1.22	In-House Care Supplies - Non Reim	-	Other	-	-	-	-
20 4A1.27	In-House Care Supplies - Volunteer Time Spent	-	Volunteer	-	-	-	-
20 4A1.30	In-House Care Supplies - Number of Communication Devices	-	Patient Days	-	-	-	-
20 4A1.33	In-House Care Supplies - Capacity	-		-	-	-	-
20 4A1.34	In-House Care Supplies - Admissions	-	Patient Days	-	-	-	-
20 4A1.37	In-House Care Supplies - Equivalent Discharges	-	Patient Days	-	-	-	-
20 4A1.39	In-House Care Supplies - Patient Days-SNF & ICF Only	-	Patient Days	-	-	-	-
20 4A1.40	In-House Care Supplies - Pharmacy Cost of Requisitions	-	Patient Days	-	-	-	-
20 4A1.43	In-House Care Supplies - Equiv Days w/ Independent Living	-	Patient Days	-	-	-	-
20 4B.02	Purchased Services - Sqft	-	Patient Days	-	-	-	-
20 4B.04	Purchased services - Housekeeping Hours	-	Patient Days	-	-	-	-
20 4C	Management Services	-	Patient Days	-	-	-	-
20 4D	Other	-	Patient Days	-	-	-	-
20 4D.04	Other - Housekeeping Hours	-	Patient Days	-	-	-	-
20 5A1	Own Pharmacy	722,780	Nursing Home	722,780	-	-	722,780
20 5A1.40	Own Pharmacy - Pharmacy Cost of Requirements	-	Nursing Home	-	-	-	-
20 5A2.22	Purchased from - Non Reim	-	Nursing Home	-	-	-	-
20 5B.10	Medicine Cabinet Drugs - SNF	21,825	Nursing Home	21,825	-	-	21,825
20 5B.12	Medicine Cabinet Drugs	-	Nursing Home	-	-	-	-
20 5B.22	Medicine Cabinet Drugs - Non Reim	-	Nursing Home	-	-	-	-
20 5B40	Medicine Cabinet drugs - Other	-	Nursing Home	-	-	-	-
20 5C.3	Medical and therapy Supplies - Meals	-	Nursing Home	-	-	-	-
20 5C.2	Medical and Therapeutic Supplies - Sq Ft	-	Nursing Home	-	-	-	-
20 5C.10	Medical and Therapeutic Supplies - SNF	426,479	Nursing Home	426,479	-	-	426,479
20 5C.11	Medical and Therapeutic Supplies - ICF- (Ramage 2 ICF/ SNF Split)	-	Nursing Home	-	-	-	-
20 5C.12	Medical and Therapeutic Supplies - CDH- Only (AHU & GMPP)	-	Nursing Home	-	-	-	-
20 5C.13	Medical and Therapeutic Supplies - RCH- Only (HFA)	-	Nursing Home	-	-	-	-
20 5C.14	Medical and Therapeutic Supplies - Nursing Salary- CCH, RHNS, AHU,	-	Nursing Home	-	-	-	-
20 5C.15	Medical and Therapeutic Supplies - Salaries and Wages	-	Nursing Home	-	-	-	-
20 5C.21	Medical and Therapeutic Supplies - Patient Days-Less RCH	-	Nursing Home	-	-	-	-
20 5C.22	Medical and Therapeutic Supplies - Non Reim	-	Nursing Home	-	-	-	-
20 5C.24	Medical and Therapeutic Supplies - Security Coverage	-	Nursing Home	-	-	-	-
20 5C.26	Medical and Therapeutic Supplies - Nursing Salary- All	-	Nursing Home	-	-	-	-
20 5C.27	Medical and Therapeutic Supplies -Volunteer	-	Nursing Home	-	-	-	-
20 5C.37	Medical and Therapeutic Supplies - Equivalent Discharges	-	Nursing Home	-	-	-	-
20 5C.38	Medical and Therapeutic Supplies - Equivalent Patient Days	-	Nursing Home	-	-	-	-
20 5C.39	Medical and Therapeutic Supplies - Patient Days SNF & ICF Only	-	Nursing Home	-	-	-	-
20 5C.40	Medical and Therapeutic Supplies - Pharmacy Cost of Requisition	-	Nursing Home	-	-	-	-
20 5D.10	Ambulance/Limousine - SNF	4,642	Nursing Home	4,642	-	-	4,642
20 5D.12	Ambulance/Limousine - CDH- Only (AHU & GMPP)	-	Nursing Home	-	-	-	-

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
		INPUT		TOTAL ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
20 5D.22	Ambulance/Limousine - Non Reim	-	Nursing Home	-	-	-	-
20 5E1	Oxygen - Emergency Use	-	Nursing Home	-	-	-	-
20 5E2.22	Oxygen - Other - Non Reim	13,262	Nursing Home	13,262	-	-	13,262
20 5F.22	X-Rays and related radiological - Non Reimb	56,062	Nursing Home	56,062	-	-	56,062
20 5G	Dental	-	Nursing Home	-	-	-	-
20 5H.22	Laboratory - Non Reimb	79,842	Nursing Home	79,842	-	-	79,842
20 5I.10	Recreation - SNF	47,185	Nursing Home	47,185	-	-	47,185
20 5I.12	Recreation - CDH- Only (AHU & GMPP)	-	Cascade Days	-	-	-	-
20 5I.13	Recreation - RCH- Only (HFA)	-	RCH	-	-	-	-
20 5I.22	Recreation - Non Reim	-	Other	-	-	-	-
20 5I.27	Recreation - Volunteer Time Spent	-	Volunteer	-	-	-	-
20 5I.28	Recreation - Social Services Time Spent	-	Social Services	-	-	-	-
20 5I.39	Recreation - Patient Days- SNF & ICF Only	-	Nursing Home	-	-	-	-
20 5I.42	Recreation - Spiritual Services	-	Spiritual	-	-	-	-
20 5J.02	Other - MHC Campus	-	Nursing Home	-	-	-	-
20 5J.04	Other - Housekeeping Hours	-	Nursing Home	-	-	-	-
20 5J.07	Other - PT Treatments	-	Nursing Home	-	-	-	-
20 5J.08	Other - ST Treatments	-	Nursing Home	-	-	-	-
20 5J.09	Other - OT Treatments	-	Nursing Home	-	-	-	-
20 5J.10	Other - SNF	58,213	Nursing Home	58,213	-	-	58,213
20 5J.11	Other - ICF-(Ramage 2 ICF / SNF Split)	-	Nursing Home	-	-	-	-
20 5J.12	Other - CDH- Only (AHU & GMPP)	-	Nursing Home	-	-	-	-
20 5J.13	Other - RCH-Only (HFA)	-	Nursing Home	-	-	-	-
20 5J.14	Other - Nursing Salary less RCH	-	Nursing Home	-	-	-	-
20 5J.21	Other - Patient Days- Less RCH	-	Nursing Home	-	-	-	-
20 5J.22	Other - Non Reim	-	Nursing Home	-	-	-	-
20 5J.30	Other - Number of Devices	-	Nursing Home	-	-	-	-
20 5J.37	Other - Equivalent Discharges	-	Nursing Home	-	-	-	-
20 5J.39	Other - Patient Days- SNF & ICF Only	-	Nursing Home	-	-	-	-
20 5J.40	Other - Pharmacy Cost of Requisition	-	Other	-	-	-	-
20 5J.41	Other - Spiritual Services	-	Spiritual	-	-	-	-
20 5L.10	Cable Television	36,225	Nursing Home	36,225	-	-	36,225
	<b>Total Expense Page 20</b>	<b>1,535,813</b>		<b>1,523,838</b>	<b>7,637</b>	<b>4,338</b>	<b>1,535,813</b>
22 06A.02	Repairs and Maintenance - Sqft	64,218	sqft	42,484	14,971	6,763	64,218
22 06A.03	Repairs and Maintenance - Meals Per Day	-	Meals	-	-	-	-
22 06A.04	Repairs and Maintenance - Housekeeping Hours	-	sqft	-	-	-	-
22 06A.05	Repairs and Maintenance - pounds of Laundry Processed	-	sqft	-	-	-	-
22 06A.10	Repairs and Maintenance - SNF	-	sqft	-	-	-	-
22 06A.11	Repairs and Maintenance - ICF- Only (Ramage 2 ICF/ SNF Spllit)	-	sqft	-	-	-	-
22 06A.12	Repairs and Maintenance - CDH- Only (AHU & GMPP)	-	sqft	-	-	-	-
22 06A.13	Repairs and Maintenance - RCH- Only (HFA)	-	sqft	-	-	-	-
22 06A.14	Repairs and Maintenance - Nursing Salary- CCH, RHNS, AHU, GMP	-	Salary - nursing no RCH	-	-	-	-
22 06A.15	Repairs and Maintenance - Salary %	-		-	-	-	-
22 06A.19	Repairs and Maintenance - Salary %	-		-	-	-	-
22 06A.21	Repairs and Maintenance - Patient Days- Less RCH	-	Days - less rch	-	-	-	-
22 06A.22	Repairs and Maintenance - Non Reim	-	Other	-	-	-	-
22 06A.24	Repairs and Maintenance - Security Coverage	-	sqft	-	-	-	-
22 6A.27	Repair and Maintenance - Volunteer Services	-	sqft	-	-	-	-

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
22 06A.30	Repairs and Maintenance - Communication Devices	-	sqft	-	-	-	-
22 06A.31	Repairs and Maintenance -Computers	-	sqft	-	-	-	-
22 06A.33	Repairs and Maintenance - Capacity	-	sqft	-	-	-	-
22 06A.34	Repairs and Maintenance - Admissions	-	sqft	-	-	-	-
22 06A.37	Repairs and Maintenance - Equivalent Discharges	-	sqft	-	-	-	-
22 06A.38	Repairs and Maintenance - Equivalent Patient Days	-	sqft	-	-	-	-
22 06A.39	Repairs and Maintenance - Patient Days- SNF & ICF Only	-	sqft	-	-	-	-
22 06A.40	Repairs and Maintenance - Pharmacy Cost of Requisition	-	sqft	-	-	-	-
22 06A.43	Repairs and Maintenance - Spiritual Services	-	sqft	-	-	-	-
22 06A.45	Repairs and Maintenance - Expenses	-	sqft	-	-	-	-
22 06B.02	Heat - Square Footage-MHC Campus	100,385	sqft	66,411	23,402	10,572	100,385
22 06B.33	Heat - Capacity	-		-	-	-	-
22 06C.02	Light & Power - Square Footage- MHC Campus	252,798	sqft	167,243	58,933	26,622	252,798
22 06C.33	Light & Power - Capacity	-	Capacity	-	-	-	-
22 06D.02	Water - Square Footage- MHC Campus	85,375	sqft	56,481	19,903	8,991	85,375
22 06D.10	Water -SNF	-	Nursing Home	-	-	-	-
22 06D.22	Water - Non reimb	-	Other	-	-	-	-
22 06E	Equipment Lease	119,739	Patient Days	99,048	13,196	7,495	119,739
22 06F.02	Other - Square Footage- MHC Campus	366,976	sqft	242,779	85,551	38,646	366,976
22 06F.03	Other - Meals Per Day	-	Meals	-	-	-	-
22 06F.04	Other - Housekeeping Hours	-	sqft	-	-	-	-
22 06F.05	Other - Pounds of Laundry Processed	-	sqft	-	-	-	-
22 06F.10	Other - SNF	-	Nursing Home	-	-	-	-
22 06F.11	Other - ICF- (Ramage 2 ICF/ SNF Split)	-	Nursing Home	-	-	-	-
22 06F.12	Other - CDH- ONLY (AHU & GMPP)	-	CDH	-	-	-	-
22 06F.13	Other - RCH- ONLY (HFA)	-	RCH	-	-	-	-
22 06F.14	Other - Nursing Salary- CCH, RHNS, AHU, GMP	-	Salary - nursing no RCH	-	-	-	-
22 06F.15	Other - Salary %	-	sqft	-	-	-	-
22 06F.21	Other - patient Days- Less RCH	-	Days - less rch	-	-	-	-
22 06F.22	Other - Non Reim	-	Other	-	-	-	-
22 06F.24	Other - Security Coverage	-	SQFT	-	-	-	-
22 06F.25	Other - Transportation	-		-	-	-	-
22 06F.27	Other - Volunteer Time Spent	-	Volunteer	-	-	-	-
22 06F.28	Other - Social Serv	-	Social Services	-	-	-	-
22 06F.31	Other - Computers	-	Patient Days	-	-	-	-
22 06F.30	Other - Number of Communication Devices	-	Patient Days	-	-	-	-
22 06F.34	Other - Admissions	-	Patient Days	-	-	-	-
22 06F.37	Other - Equivalent Discharges	-	Patient Days	-	-	-	-
22 06F.38	Other - Equivalent Patient Days	-	Patient Days	-	-	-	-
22 06F.39	Other - Patient Days- SNF & ICF Only	-	Nursing Home	-	-	-	-
22 06F.40	Other - Pharmacy Cost of Requisitions	-	Other	-	-	-	-
22 06F.43	Other - Equiv Days w/ Independent Living	-	Days w IL	-	-	-	-
22 06F.42	Other - Spiritual Services	-	Spiritual	-	-	-	-
22 7A.10	Land Improvements - SNF Only	-	Nursing Home	-	-	-	-
22 7A.10	Land Improvements - Other Only	-	Other	-	-	-	-
22 7B.10	Building & Building Improvements - SNF Only	-	Nursing Home	-	-	-	-
22 7B.12	Building & Building Improvements - CDH Only	-	CDH	-	-	-	-
22 7B.13	Building & Building Improvements - RCH Only	-	RCH	-	-	-	-
22 7B.22	Building & Building Improvements - Non Reim	-	Other	-	-	-	-



Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
ACCOUNT		INPUT	TOTAL ALLOCATED AMOUNTS				
NUMBER	ACCOUNT NAME	Total	ALLOCATION	Nursing			
		AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
22 07C.10	Non-movable Equipment - SNF Only	-	Nursing Home	-	-	-	-
22 07C.12	Non-movable Equipment - CDH Only	-	CDH	-	-	-	-
22 07C.13	Non-movable Equipment - RCH Only	-	RCH	-	-	-	-
22 07C.22	Non-movable Equipment - Non Reimb	-	Other	-	-	-	-
22 07D.10	Movable Equipment - SNF Only	91,045	Patient Days	75,312	10,033	5,700	91,045
22 07D.12	Movable Equipment - CDH Only	-	CDH	-	-	-	-
22 07D.13	Movable Equipment - RCH Only	-	RCH	-	-	-	-
22 07D.22	Movable Equipment - Non Reimb	-	Other	-	-	-	-
22 08A	Organization Expense	-		-	-	-	-
22 08B.10	Mortgage Expense - SNF	-	Patient Days	-	-	-	-
22 08B.13	Mortgage Expense - RCH- Only (HFA)	-	RCH	-	-	-	-
22 08B.22	Mortgage Expense - Non Reim	-	Other	-	-	-	-
22 08C	Leasehold Improvements	16,619	Patient Days	13,747	1,831	1,041	16,619
22 08D	Other	-		-	-	-	-

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2023							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
22 09.07	Rental Payments - PT Treatments	-	PT Treat	-	-	-	-
22 09.22	Rental Payments Non-Reimbursable	-	Other	-	-	-	-
22 09.43	Rental Payments Equiv Days e/ Independent Living	1,614,051	Days w IL	1,335,141	177,873	101,037	1,614,051
22 10A	Real estate taxes paid by owner	-		-	-	-	-
22 10A.13	Real estate taxes paid by owner RCH- Only (HFA)	6,013	Patient Days	4,974	663	376	6,013
22 10A.22	Real estate taxes paid by owner Non-Reimbursable	-	Other	-	-	-	-
22 10B	Real estate taxes paid by lessor	371,827	Patient Days	307,575	40,976	23,276	371,827
22 10C	Personal property taxes	37,180	Patient Days	30,755	4,097	2,328	37,180
22 10C.13	Personal property taxes RCH-Only (HFA)	-	RCH	-	-	-	-
22 10C.22	Personal property taxes Non- Reimbursable	-	Other	-	-	-	-
	<b>Total Expense Page 22</b>	<b>3,126,226</b>		<b>2,441,950</b>	<b>451,429</b>	<b>232,847</b>	<b>3,126,226</b>
26 12A1	First Mortgage	-	Patient Days	-	-	-	-
26 12A2	Second Mortgage	-	RHNS	-	-	-	-
26 12A3	Third Mortgage	-		-	-	-	-
26 12A4	Fourth Mortgage	-		-	-	-	-
26 12B1	Original Loan Amount	-		-	-	-	-
26 12B2	Loan Origination Date	-		-	-	-	-
26 12B3	Interest Rate %	-		-	-	-	-
26 12B4	Term	-		-	-	-	-
26 12B5	CHEFA Interest Expense	-		-	-	-	-
26 12B5.10	Other- SNF	-		-	-	-	-
26 12B5.13	CHEFA Interest Expense RCH-Only (HFA)	-	RCH	-	-	-	-
26 12B5.22	CHEFA Interest Expense Non Reimbursable	-	Other	-	-	-	-
26 12D.10	SNF Only	-		-	-	-	-
26 12D.13	RCH- Only (HFA)	-		-	-	-	-
26 12D.22	Non Reimbursable	-	Other	-	-	-	-
26 12D.45	Total Expenses- Page 27 Totals	-	Accum Costs	-	-	-	-
	<b>Total Expense Page 26</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27 12C1	Automotive Equipment	-		-	-	-	-
27 12C2	Other	65,875	Patient Days	54,492	7,260	4,123	65,875
27 12D	Other Interest Expense	-		-	-	-	-
27 12D.13	Other Interest Expense RCH- Only (HFA)	-	RCH	-	-	-	-
27 12D.22	Other Interest Expense Non-Reimbursable	-	Other	-	-	-	-
27 12D.43	Other Interest Expense	-	Days w IL	-	-	-	-
27 14A	Insurance on Property	-		-	-	-	-
27 14A.43	Insurance on Property Equiv Days w/ Independant Living	48,289	Patient Days	39,945	5,322	3,022	48,289
27 14A.45	Insurance on Property Total Expenses- Page 27 Totals	-	Accum Costs	-	-	-	-
27 14B.25	Transportation Services	-	Days w IL	-	-	-	-
27 14C.43	Other - Equiv Days w/ Independant Living	-	Days w IL	-	-	-	-
27 14C1	Umbrella	-	Patient Days	-	-	-	-
27 14C2	Fire and Extended Coverage	-		-	-	-	-
27 14C3	Other	141,015	Patient Days	116,647	15,540	8,828	141,015
27 414B	Insurance of Automobiles	3,754	Patient Days	3,105	414	235	3,754
	<b>Total Expense Page 27</b>	<b>258,933</b>		<b>214,189</b>	<b>28,536</b>	<b>16,208</b>	<b>258,933</b>
		<b>28,006,500</b>		<b>24,443,700</b>	<b>2,293,364</b>	<b>1,269,436</b>	<b>28,006,500</b>

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility Bethel Health and Rehabilitation Cen	License No. 2138-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		131,014		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire  
 Other Lines of Business (Continued)**

Name of Facility Bethel Health and Reh	License No. 2138-C	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

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

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

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

### Schedule of Resident Statistics

Name of Facility Bethel Health and Rehabilitation Center, LLC			License No. 2138-C		Report for Year Ended 9/30/2023				Page 8	of 37			
	Total All Levels	Total CCNH / RHNS Level	Total	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH / RHNS	Other	Residential Care Home	Total	CCNH / RHNS	Other	Residential Care Home	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	203	161	28	14	203	161	28	14					
B. On last day of THIS report period	203	161	28	14					203	161	28	14	
2. Number of Residents													
A. As of midnight of PREVIOUS report period	175	144	20	11	175	144	20	11					
B. As of midnight of THIS report period	172	145	17	10					172	145	17	10	
3. Total Number of Days Care Provided During Period													
A. Medicare	8,931	8,931			6,715	6,715			2,216	2,216			
B. Medicaid (Conn.)	32,507	32,507			23,975	23,975			8,532	8,532			
C. Medicaid (other states)													
D. Private Pay	12,837	5,058	6,785	994	10,116	3,993	5,306	817	2,721	1,065	1,479	177	
E. State SSI for RCH	2,860			2,860	2,042			2,042	818				818
F. Other (Specify) Managed Care / Hospice	4,351	4,351			2,868	2,868			1,483	1,483			
G. Total Care Days During Period (3A thru F)	61,486	50,847	6,785	3,854	45,716	37,551	5,306	2,859	15,770	13,296	1,479	995	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	82	82			70	70			12	12			
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	61,568	50,929	6,785	3,854	45,786	37,621	5,306	2,859	15,782	13,308	1,479	995	

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

Name of Facility Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	Other	Residential Care Home	Lost			Gained			CCNH / RHNS	Other	Residential Care Home	
	(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	Other	Residential Care Home
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	Other	CCNH / RHNS	Other	Residential Care Home	R.C.H.	ICF-MR	
No. of Residents	15	96		34	17	2	8		
Per Diem Rate									
a. One bed rm.	Various	369.08		673.00	203.33	162.50	158.96		
b. Two bed rms.	Various	369.08		632.00					
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	Other	Outpatient	Residential Care Home
A. Medicare - Part B	4,827	4,827			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	442	442			
2. Restorative Treatments					
C. Other	15,091	15,091			
<b>D. Total Physical Therapy Treatments</b>	<b>20,360</b>	<b>20,360</b>			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	998	998			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	189	189			
2. Restorative Treatments					
C. Other	3,758	3,758			
<b>D. Total Speech Therapy Treatments</b>	<b>4,945</b>	<b>4,945</b>			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	3,802	3,802			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	278	278			
2. Restorative Treatments					
C. Other	16,346	16,346			
<b>D. Total Occupational Therapy Treatments</b>	<b>20,426</b>	<b>20,426</b>			

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended					Page	of	
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2023					10	37	
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes			<input type="radio"/> No				
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	Other	Adjustment	Hours	Residential Care Home	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	31,200		60						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	192,460		2,080	69,930		1,163	39,721		661
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	532,221		20,038	205,388		3,169	116,665		1,800
5. Dietary Service									
a. Head Dietitian	58,975		1,328	7,857		262	4,463		137
b. Food Service Supervisor	139,537		3,295	18,590		650	10,559		340
c. Dietary Workers	955,031		45,705	127,233		9,009	72,272		4,712
6. Housekeeping Service									
a. Head Housekeeper	55,437		1,747	7,386		233	4,195		132
b. Other Housekeeping Workers	533,614		27,852	71,090		3,711	40,382		2,108
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	50,310		1,216	17,728		428	8,009		194
b. Other Maintenance Workers	126,214		5,410	44,475		1,906	20,091		861
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	130,329		6,462	45,088		2,391	25,610		1,358
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	354,617		4,922						
b. RN									
1. Direct Care	1,080,590		22,550	35,398		746	20,106	(11,272)	424
2. Administrative**	435,274		10,042						
c. LPN									
1. Direct Care	1,139,860		30,743	74,738		2,210	42,452	(16,304)	1,255
2. Administrative**	85,951		2,092						
d. Aides and Attendants	2,729,617		115,016	245,203		11,770	139,280		6,685
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	172,974		9,994	103,686		2,579	58,896		1,406
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	182,662		5,986						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	411,116	(144,430)	10,397						
<i>A-13. Total Salary Expenditures</i>	9,397,989	(144,430)	326,935	1,073,790		40,227	602,701	(27,576)	22,073

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			Other			Residential Care Home		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Medical Records	\$ 39,987		1,648	-			-		
Admissions	283,374	\$ (56,675)	6,458						
Respiratory Therapy	87,755	\$ (87,755)	2,291						
<b>Total</b>	\$ 411,116	\$ (144,430)	10,397	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			Other			Residential Care Home		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Shared EE Nursing Consultant	\$ 733		8	-			-		
MDS Coordinator	2,700		46						
Phlebotomist	28,759	\$ (28,759)	146						
<b>Total</b>	\$ 32,192	\$ (28,759)	200	\$ -	\$ -	-	\$ -	\$ -	-



**Bethel Health Care**  
**RN & LPN Salary Disallowance**  
**September 30, 2023**

Total Aides Salaries	139,280	
Total Aides Hours	<u>6,685</u>	Page 10
<b>Aides Dollars per Hour</b>	\$ 20.83	

<b>RN Stats</b>
-----------------

Total RN Salaries	20,106	
Total RN Hours	<u>424</u>	Page 10
<b>RN Dollars per Hour</b>	\$ 47.42	

<b>Difference between RN and Aides hourly wage</b>	<u>\$ 26.59</u>
--	-----------------

Total RN Hours	424	
Disallowed Hourly Wage	\$ 26.59	
<b>RN Disallowed Salary Expense</b>	<u><u>\$ 11,272</u></u>	Disallowed on Pg 10

<b>LPN Stats</b>
------------------

Total LPN Salaries	42,452	
Total LPN Hours	<u>1,255</u>	Page 10
<b>RN Dollars per Hour</b>	\$ 33.83	

<b>Difference between LPN and Aides hourly wage</b>	<u>\$ 12.99</u>
---	-----------------

Total LPN Hours	1,255	
Disallowed Hourly Wage	\$ 12.99	
<b>LPN Disallowed Salary Expense</b>	<u><u>\$ 16,304</u></u>	Disallowed on Pg 10

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Bethel Health and Rehabilitation Center, LLC				2138-C	9/30/2023			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	Other	Residential Care Home							
<b>Section I - Operators/Owners</b>										
Marvin J Ostreicher	31,200			Same as Employees	Supervises operations, deals with DNS	60	A1	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>Allocated Benefits</b>	<b>Total w/ Bnft</b>
Augusta	44.50	72	8.64	53.14
Belair	45.25	102	12.24	57.49
Bethel	40.75	161	19.31	60.06
Bloomfield	43.50	120	14.39	57.89
Brattleboro	45.50	80	9.60	55.10
Brentwood	40.50	78	9.36	49.86
Brewer	43.50	111	13.31	56.81
Bristol	45.00	132	15.83	60.83
Cambridge	41.75	160	19.19	60.94
Catskill	40.50	136	16.31	56.81
Colony	9.75	92	11.04	20.79
Country	10.50	111	13.31	23.81
Dover	47.75	112	13.43	61.18
Eastside	45.75	69	8.28	54.03
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	92.33
Huntington	44.50	320	38.38	82.88
Kennebunk	48.50	78	9.36	57.86
Ludlowe	47.50	144	17.27	64.77
Maple View	47.75	120	14.39	62.14
Marlborough	48.50	120	14.39	62.89
Maywood	0.00	120	14.39	14.39
Milford	46.25	120	14.39	60.64
Newton Wellseley	13.75	110	13.19	26.94
Norway	48.25	70	8.40	56.65
Poughkeepsie	51.50	200	23.99	75.49
Regency	45.50	130	15.59	61.09
Reservoir	49.75	144	17.27	67.02
Riverside	47.25	345	41.38	88.63
Rutland	51.25	125	14.99	66.24
Sachem	10.75	111	13.31	24.06
Sands Point	27.50	180	21.59	49.09
Utica	48.50	117	14.03	62.53
Village Crest	46.50	95	11.40	57.90
Water's Edge	47.25	150	17.99	65.24
Westgate	37.75	104	12.48	50.23
Winship	47.00	72	8.64	55.64
Vacation	408.00			
Sick	120.00			
Personal	32.00			
Holiday	40.00			
Total	2118.25	5,002	600	2,118.25

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

Name of Facility (as licensed)			License No.		Report for Year Ended			Page	of	
Bethel Health and Rehabilitation Center, LLC			2138-C		9/30/2023			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	Other	Residential Care Home							
<b>Section III - Administrators***</b>										
Erin Healy (10/1/22-9/30/23)	192,460			Same as Employees	Administrator	2,080	A2			
JaKeith Jackson (10/1/2022-4/14/23)		44,166	25,087	Same as Employees	Director of ALU & RCH	1,152	A2			
Danielle Jackson-Elliott (5/30/23-9/30/23)		25,764	14,634	Same as Employees	Director of ALU & RCH	672	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					
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	Other	Adjustment	Hours	Residential Care Home	Adjustment	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	10,449		104						
3. Pharmacist	18,582		320						
4. Podiatrist	1,285	(1,285)	13						
5. Physical Therapy									
a. Resident Care	495,024		7,234						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	49,632		230	6,612		31	3,756		17
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	126,691	(126,691)	109						
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	256,297		3,647						
b. Other									
10. Occupational Therapist									
a. Resident Care	510,334	(510,334)	10,570						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	251,659		3,053						
2. Administrative***									
b. LPN									
1. Direct Care	1,510,295		24,982						
2. Administrative***									
c. Aides	798,649		18,539						
d. Other									
12. Other (Specify) See Attached Schedule	32,192	(28,759)	200						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>4,061,089</b>	<b>(667,069)</b>	<b>69,001</b>	<b>6,612</b>		<b>31</b>	<b>3,756</b>		<b>17</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 in the Adjustment column.

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

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

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
HealthDrive Dental Group 888 Worcester Street Ste 130 Wellesley. MA 02482-3744	Dentist / Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Phlebotomist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
WESTERN CT MEDICAL GROUP, 24 Hospital Ave, Danbury, CT 06810	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
George Northrop, Inc., 14 Terre Haute Rd., Danbury, CT 06810	Physician Fees / Consol Billing (Disallowed)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MASSTEX IMAGING LLC 3 ELECTRONICS AVE DANVERS,MA 01923	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX/SWALLOWING DIAGNOSTICS 21 WATERVILLE RD AVON CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs / MDS Coordinator	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Connecticut Nursing Services, 304 Federal Road, Suite 315, Brookfield, CT 06804	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Cambridge Manor, 2428 Easton Turnpike, Fairfield, CT 06825	Shared EE Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<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
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment	
<b>1. Administrative and General</b>								
<b>a. Employee Health &amp; Welfare Benefits</b>								
1. Workmen's Compensation	\$ 482,877	409,777		46,820		26,280		
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 104,297	89,876	(1,612)	10,269		5,764		
4. Social Security (F.I.C.A.)	\$ 807,469	695,824	(12,482)	79,503		44,624		
5. Health Insurance	\$ 1,639,086	1,412,458	(25,338)	161,384		90,582		
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 621,329	527,270		60,245		33,814		
8. Uniform Allowance	\$							
9. Other ( <i>Specify</i> ) See Attached Schedule	\$	24,939	(24,939)	2,849	(2,849)	1,600	(1,600)	
<b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b>	\$							
<b>c. Bad Debts*</b>	\$	76,454	(76,454)	10,186	(10,186)	5,785	(5,785)	
<b>d. Accounting and Auditing</b>	\$ 46,900	38,796		5,169		2,935		
<b>e. Legal (<i>Services should be fully described on Page 15b</i>)</b>	\$ 929	43,067	(42,299)	5,738	(5,636)	3,259	(3,201)	
<b>f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*</b>	\$							
<b>g. Office Supplies</b>	\$ 50,885	42,092		5,608		3,185		
<b>h. Telephone and Cellular Phones</b>								
1. Telephone & Pagers	\$ 77,963	64,491		8,592		4,880		
2. Cellular Phones	\$ 2,800	5,963	(3,647)	794	(486)	452	(276)	
<b>i. Appraisal (<i>Specify purpose and attach copy</i>)*</b>	\$							
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 250	116,906	(116,656)	15,575	(15,575)	8,846	(8,846)	
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>								
1. Income*	\$							
2. Other ( <i>Specify</i> ) See Attached Schedule	\$	172,797	(172,797)	23,021	(23,021)	13,076	(13,076)	
3. Resident Day User Fee	\$ 807,820	807,820						
<b>Subtotal</b>	\$ 4,642,604	4,528,530	(476,225)	435,753	(57,753)	245,082	(32,784)	

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
	-		-		-	
Other Employee Benefits	\$ 24,939	\$ (24,939)	\$ 2,849	\$ (2,849)	\$ 1,600	\$ (1,600)
<b>Total</b>	\$ 24,939	\$ (24,939)	\$ 2,849	\$ (2,849)	\$ 1,600	\$ (1,600)

**Schedule of Other Taxes**

Description	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
	-		-		-	
CT PET Tax	\$ 172,797	\$ (172,797)	\$ 23,021	\$ (23,021)	\$ 13,076	\$ (13,076)
<b>Total</b>	\$ 172,797	\$ (172,797)	\$ 23,021	\$ (23,021)	\$ 13,076	\$ (13,076)



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

Name of Facility Bethel Health and Rehabilitation C	License No. 2138-C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	46,900
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 46,900

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

- Yes     No    Page 15 Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 ROGIN NASSAU, LLC 2 MURTHA CULLINA LLP 3 BERCHEM MOSES PC 4 GOLDMAN GRUDER & WOOD 5 Various Conservators	Telephone Number 860-256-6300 203-772-7700 203-783-1200 203-899-8915 Various
--	---

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

- 1 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460  
 2 280Trunbull St, 12th Fl, Hartford CT 06103  
 3 75 Broad St, Milford, CT 06460  
 4 200 CONNECTICUT AVENUE NORWALK CT 06854  
 5 Various

Services Provided by This Firm (*describe fully*)

1	Revaluations (Disallowed)	\$	9,622
2	Discharges / Medicaid Issues	\$	902
3	Angelina Ludwig	\$	27
4	Collections (Disallowed)	\$	37,911
5	Various Conservatorship (Disallowed)	\$	3,602
			Charge for Services Provided
			\$ 52,064

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

- Yes     No    Page 15 Line 1e

**Bethel Health Care  
 Disallowance Schedule for Cell Phones  
 September 30, 2023**

Total Cell Phone Expense	<u>Amount</u> 7,209	<b>TB Linked</b>		
Total Allowable Cost	\$ 2,800			
Days in Cost Report (365out of 365 Days)	365			
Days in Cost Report Year	365			
Partial Year Allowable %	<u>100%</u>			
Revised Allowable Cost	\$ 2,800			
<b>Disallowed Cell Phone (Page 15, Line 1h2)</b>	<u><u>\$ 4,409</u></u>			
	<b>CCNH</b>	<b>RHNS</b>	<b>RCH</b>	
	\$ 3,647	\$ 486	\$ 276	

**Resp Therapist Benefits Disallowance**

Resp Therapy Salaries	87,755	<a href="#">Page 10</a>
Total Salaries	<u>9,397,989</u>	<a href="#">TB Linked</a>
Percent to Total Salaries	0.93%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	2,198,158	<a href="#">TB Linked</a>
Total Benefits Disallowed	<b>20,526</b>	<a href="#">Page 15 - Allocated between benefits</a>

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

Name of Facility	License No.	Report for Year Ended					Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment	
<b>Subtotals Brought Forward:</b>		4,642,604	4,528,530	(476,225)	435,753	(57,753)	245,082	(32,784)
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$ 2,618	2,618						
5. Education Expenses Related to Seminars and Conventions	\$ 4,634	4,634						
6. Automobile Expense (not purchase or depreciation)	\$ 9,251	7,652		1,019		580		
7. Other (Specify) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$ 1,200	1,200						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	77,637	(77,637)					
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	\$ 8,051	6,660		887		504		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 15,398	15,398						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	800	(800)					
9. Subscriptions	\$ 15,825	13,090		1,744		991		
10. Contributions*** See Attached Schedule	\$	165	(165)	22	(22)	13	(13)	
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 544,754	450,620		60,034		34,100		
12. Administrative Management Services**	\$ 509,821	939,384	(517,660)	125,149	(68,965)	71,087	(39,173)	
13. Other (Specify) See Attached Schedule	\$ (990)	52,714	(62,785)	7,023	(1,232)	3,989	(700)	
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 5,753,166	6,101,102	(1,135,272)	631,631	(127,971)	356,346	(72,670)	

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

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

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

## Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
	-		-		-	
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
	-		-		-	
Marketing Supplies	\$ 42,328	\$ (42,328)				
Promotional Advertising	35,309	(35,309)				
<b>Total Other Advertising</b>	\$ 77,637	\$ (77,637)	\$ -	\$ -	\$ -	\$ -

## Schedule of Dues

Description	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
	-		-		-	
CAHCF Dues	\$ 11,514					
CALA Dues	3,439					
ALTCFM Dues	95					
AAPACN Dues	350					
<b>Total Dues</b>	\$ 15,398	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Contributions

Description	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
	-		-		-	
Donations	\$ 165	\$ (165)	\$ 22	\$ (22)	\$ 13	\$ (13)
<b>Total Contributions</b>	\$ 165	\$ (165)	\$ 22	\$ (22)	\$ 13	\$ (13)

## Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
	-		-		-	
Licenses and Permits-Bethel-Administration	\$ 2,760		\$ 368		\$ 209	
Penalties-Bethel-Administration	41	(41)	6	(6)	3	(3)
Bank Charges-Bethel-Administration	31,602		4,210		2,391	
Background Check-Bethel-Administration	9,107		1,213		689	
Hotel Expense-Bethel-Administration	328	(328)	44	(44)	25	(25)
Misc. Expense-Bethel Health-Administration- -	8,875	(8,875)	1,182	(1,182)	672	(672)
Misc Revenue Adjustment		(373)				
Rebates / Refunds Adjustment		(53,167)				
<b>Total Other Administrative and General</b>	\$ 52,714	\$ (62,785)	\$ 7,023	\$ (1,232)	\$ 3,989	\$ (700)

**Bethel Health Care**  
**Calculation of Allowable Management Fee**  
**September 30, 2023**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	1,135,620	Page 16, Line m12
Accounting Charges	46,900	Page 15, Line 1d
Total Management Fees Per Agreement	1,182,520	
Patient Days	61,568	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	66,686	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 17.73</b>	
PPD Allowance Per Client 2022	7.92	
2023 CPI Increase %	1.05	J.01b
PPD Allowance 9/30/2023	8.35	
<b>Amount over (Under)</b>	<b>\$ 9.3843</b>	
Total Days	66,686	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b>\$ 625,799</b>	

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

Name of Facility	License No.	Report for Year Ended	Page		of
Bethel Health and Rehabilitation Center, L	2138-C	9/30/2023	17		37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #		
National Health Care Associates, Inc.	1,135,620	Management Fees	Page 16 M12		

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

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

Name of Facility	License No.	Report for Year Ended				Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 653,684	540,727		72,038		40,919	
2. Non-Food Supplies	\$ 97,549	80,692		10,750		6,107	
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 33,167	27,436		3,655		2,076	
c. Other (Specify) _____	\$ _____						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 784,400</b>	<b>648,855</b>		<b>86,443</b>		<b>49,102</b>	
2E. Dietary Questionnaire	Total	CCNH / RHNS		Other		Residential Care Home	
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No					
H. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.		4789	
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						Page 30 Line IV1	
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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



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

Name of Facility		License No.	Report for Year Ended				Page	of
Bethel Health and Rehabilitation Center, LLC		2138-C	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	21,351	17,662		2,353	1,336	
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)		\$	28,466	23,547		3,137	1,782	
c. Other (Specify) Other Laundry Supplies		\$	16,296	13,480		1,796	1,020	
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	66,113	54,689		7,286	4,138	
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Bethel Health and Rehabilitation Center, LLC		2138-C	9/30/2023				20	37	
Item			Total	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel							
a.	In-House Care								
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt.	\$ 69,298	57,323		7,637		4,338	
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel							
		Amt.	\$						
	C. Other ( <i>Specify</i> )		\$						
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c )		\$ 69,298	57,323		7,637		4,338	
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
	1. Own Pharmacy		\$	722,780	(722,780)				
	2. Purchased from		\$						
	b. Medicine Cabinet Drugs		\$ 21,825	21,825					
	c. Medical and Therapeutic Supplies		\$ 377,037	426,479	(49,442)				
	d. Ambulance/Limousine***		\$	4,642	(4,642)				
	e. Oxygen								
	1. For Emergency Use		\$						
	2. Other***		\$	13,262	(13,262)				
	f. X-rays and Related Radiological Procedures***		\$	56,062	(56,062)				
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$						
	h. Laboratory***		\$	79,842	(79,842)				
	i. Recreation		\$ 47,185	47,185					
	j. Direct Management Services*		\$						
	k. Indirect Management Services*		\$						
	l. Cable TV		\$ 7,200	36,225	(29,025)				
	m. Other (Specify)**** See Attached Schedule		\$	58,213	(58,213)				
	n. Physical Therapy Expense		\$						
	o. Speech Therapy Expense		\$						
5P.	<b>Total Resident Care Expenditures</b> (5a - 5o)		\$ 453,247	1,466,515	(1,013,268)				

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.  
 \*\*\* Facility should self-disallow the expense in the Adjustment column.  
 \*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
	-		-		-	
Equip Rental-Bethel-Rehab Tpy and Ancllry	\$ 11,403	\$ (11,403)				
Equip Rental-Bethel-Respiratory	46,810	(46,810)				
<b>Total Other Resident Care</b>	\$ 58,213	\$ (58,213)	\$ -	\$ -	\$ -	\$ -

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

**Pg. 20a**

Total Cable TV Expense	36,225	<a href="#">TB Linked</a>
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 7,200	
<b>Disallowed Expense</b>	<u><u>\$ 29,025</u></u>	<b>{a}</b>

**Tickmark**  
**{a}**

Ties to page 20

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

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C		Report for Year Ended 9/30/2023			Page of 21   37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	Other	Residential Care Home	Pg	Line
ADP INC	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	17,667	2,354	1,337	16	m11
Atlantic Tomorrow	P.O. Box 5149 White Plains, NY 10602	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Copier & Printer	25,638	3,416	1,940	16	m11
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	82,024	10,927	6,207	16	m11
SMARTLINX SOLUTIONS	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	17,839	2,376	1,350	16	m11
ARAMARK UNIFORM SERVICE	280 Greenwood St Worcester, MA 01607	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	23,547	3,137	1,782	19	3b
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	58,636	20,659	9,333	22	6f
JOHNSON CONTROLS	27 Inwood Rd Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Protection	18,211	6,416	2,898	22	6f
Meyer William	255 Long Beach Blvd., Starford, CT 06615	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Copier & Printer	15,415	2,054	1,167	16	m11
THYSSENKRUPP ELEVATOR	3100 Interstate North Atlanta, GA 30339	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Repair	8,835	3,113	1,406	22	6f
Schindler	8550 Brook St. Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator	37,959	13,374	6,042	22	6f
CUTTING EDGE LAWN SERVICE	P.O.Box 270 West Redding, CT 06896	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/ Snow Removal	31,798	11,203	5,061	22	6f
TOWN & COUNTRY MAINTENANCE, LLC	2 Parklawn Dr Bethel, CT 06801	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/ Snow Removal	26,723	9,415	4,253	22	6f
ADM ENVIRONMENTAL GROUP LLC	Avenue, Brooklyn, Ny 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal/Recycling	26,501	9,337	4,218	22	6f
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various	40,810	5,437	3,088	Var	Var

\* 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).

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

Name of Facility Bethel Health and Rehabilitation Center, LLC			License No. 2138-C	Report for Year Ended 9/30/2023	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	Other	Residential Care Home	Pg	Line
SMART CARE EQUIPMENT	P.O. Box 74008980 Chicago, IL 60674-8980	○	⊙	N/A	Dietary Equipment Repair	27,436	3,655	2,076	18	2b
IT SAVVY	19 Candlewood Road Milford, CT 06461	○	⊙	N/A	Cloud License Subscription	13,374	1,782	1,012	16	m11

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended					Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 64,218	42,484		14,971		6,763		
b. Heat	\$ 100,385	66,411		23,402		10,572		
c. Light & Power	\$ 252,798	167,243		58,933		26,622		
d. Water	\$ 85,375	56,481		19,903		8,991		
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$ 119,739	99,048		13,196		7,495		
f. Other <i>(itemize)</i> See Attached Schedule	\$ 366,976	242,779		85,551		38,646		
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 989,491	674,446		215,956		99,089		
7. Depreciation <i>(complete schedule page 23*)</i>								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 78,227	75,312	(10,603)	10,033	(1,413)	5,700	(802)	
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 78,227	75,312	(10,603)	10,033	(1,413)	5,700	(802)	
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 16,619	13,747		1,831		1,041		
d. Other <i>(Specify)</i>	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 16,619	13,747		1,831		1,041		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,614,051	1,335,141		177,873		101,037		
10. Property Taxes								
a. Real estate taxes paid by owner	\$ 6,013	4,974		663		376		
b. Real estate taxes paid by lessor	\$ 371,827	307,575		40,976		23,276		
c. Personal property taxes	\$ 37,180	30,755		4,097		2,328		
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 2,123,917	1,767,504	(10,603)	235,473	(1,413)	133,758	(802)	

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

## Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS		Other		Residential Care Home	
		Adjustment		Adjustment		Adjustment
	-		-		-	
Minor Equip-Bethel-Maintenance	\$ 568		\$ 200		\$ 90	
Purch Services-Bethel-Maintenance	141,429		49,837		22,513	
Ground Services-Bethel-Maintenance	59,786		21,067		9,517	
Pest Control-Bethel Health-Maintenance	2,718		958		433	
Carting-Bethel-Maintenance	38,278		13,489		6,093	
<b>Total Other Repairs and Maintenance</b>	\$ 242,779	\$ -	\$ 85,551	\$ -	\$ 38,646	\$ -



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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, LLC			2138-C	9/30/2023			22b	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	04/15/16	Ongoing	59,299	59,299	
WELLS FARGO 13 Park Lawn Dr Bethel, CT 06801	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	08/17/17	60 Months	2,417	2,417	
WELLS FARGO 13 Park Lawn Dr Bethel, CT 06801	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	04/18/18	60 Months	2,851	2,851	
PITNEY BOWES GLOBAL 2225 American Drive Neenah, WI 54956-1005	<input type="radio"/>	<input checked="" type="radio"/>	Mail Machine	09/20/11	Ongoing	1,153	1,153	
WELLS FARGO 13 Park Lawn Dr Bethel, CT 06801	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	12/16/21	60 Months	54,019	54,019	
	<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 type="radio"/> No
<b>Total ***</b>							119,739	

\* 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.



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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
10/31/2022	Carpet Extractor	Administrative	\$ 4,524	10	\$ 452
11/30/2022	Convection Oven	Administrative	12,002	10	1,100
11/30/2022	Dell Laptop	Administrative	1,201	3	367
11/30/2022	Dell Laptop	Administrative	1,233	3	377
11/30/2022	Qty 3-Lenovo Chromebook	Administrative	1,246	3	381
11/30/2022	Desktop	Administrative	1,367	3	418
11/30/2022	Dell Laptop	Administrative	1,201	3	367
12/31/2022	Garbage Disposer/Install	Administrative	7,380	5	1,230
12/31/2022	Dell Laptop	Administrative	1,201	3	334
12/31/2022	Dell Laptop Qty3-	Administrative	1,201	3	334
12/31/2022	Touchless&Thermal Clock	Standard Resident	7,546	5	1,258
1/31/2023	Qty2- Drawer/Pedestal File	Administrative	2,902	15	145
2/28/2023	Qty2-Dell Desktop	Administrative	2,714	3	603
2/28/2023	Dell Desktop	Administrative	1,666	3	370
2/28/2023	Qty2-iPAD	Administrative	1,933	3	430
2/28/2023	Electric Food Slicer	Administrative	6,332	10	422
3/31/2023	Qty2-iPad	Administrative	1,827	3	355
3/31/2023	Qty4-Chromebook	Administrative	1,676	3	326
3/31/2023	Dell Laptop	Administrative	1,201	3	233
3/31/2023	Dell Desktop	Administrative	1,372	3	267
3/31/2023	Qty5- AiO Touchsreen Kiosks	Administrative	8,290	10	484
3/31/2023	Qty3-Mobile Pedestal File	Administrative	1,464	10	85
3/31/2023	Qty7-Honeywell Thermostat	Standard Resident	1,119	10	65
3/31/2023	Ice Cube Maker w/bin	Administrative	3,729	10	217
4/30/2023	Qty3-Elo I Series-Touchscreens	Administrative	6,410	5	641
4/30/2023	Dell Laptop	Administrative	1,196	3	199
4/30/2023	Dell Desktop	Administrative	1,372	3	229
4/30/2023	Qty2-Open Chart Rack/4 Shelves	Administrative	2,232	20	56
5/31/2023	Qty2-Dell Laptop	Administrative	2,740	3	381
6/30/2023	Dell Laptop	Administrative	1,245	3	138
6/30/2023	Wrist Strap/Duress	Standard Resident	5,994	7	285
7/31/2023	Qty4-Entry Lever Locks	Administrative	1,327	10	33
7/31/2023	Tray Rack Dispenser	Standard Resident	4,628	10	116
8/31/2023	Meal Tray Delivery Cart	Standard Resident	6,192	10	103
8/31/2023	BP Monitor	Standard Resident	2,107	6	59
8/31/2023	Qty2-Refrigerator w/ Freezer	Administrative	1,138	10	19
8/31/2023	Dell Laptop	Administrative	1,196	3	66
8/31/2023	Chromebook	Administrative	1,226	3	68
8/31/2023	Dell Desktop	Administrative	1,380	3	77
8/31/2023	Dell Laptop	Administrative	1,242	3	69
9/30/2023	Dell Laptop	Administrative	1,242	3	35
9/30/2023	SLATE Clock InSystem	Administrative	2,515	5	42
<b>Total additions for Movable Equipment</b>			\$ 121,709		\$ 13,236 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
9/1/2023	Various CON Asset Additions - See Attached Listing	\$ 5,070,970	Var	\$ -
10/31/2022	Computer Equipment	\$ 83,097	5	\$ 16,619
<b>Total additions for Leasehold Improvement</b>		\$ 5,154,067		\$ 16,619 *
<b>Deletions:</b>				

<b>Total deletions for Leasehold Improvement</b>		\$	-	\$ -

ges 23 24

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



Bethel health & Rehab center LLC  
 CON Fixed Asset Additions  
 9/30/2023

Please note that the below assets relate 100% to the SNF

Start Date	Asset Class	G/L Acct	Vendor	Reference	Life	Amount
9/1/2023	Bldg Improvement	153100-6213	A Silverio	Construction	10	10,247.50
9/1/2023	Bldg Improvement	153100-6213	A1 AMERICAN	Curtains/Blinds	5	4,565.79
9/1/2023	Bldg Improvement	153100-6213	A1 AMERICAN	Curtains/Blinds	5	8,685.08
9/1/2023	Bldg Improvement	153100-6213	A1 AMERICAN	Curtains/Blinds	5	8,702.63
9/1/2023	Bldg Improvement	153100-6213	A1 AMERICAN	Curtains/Blinds	5	1,441.42
9/1/2023	Bldg Improvement	153100-6213	A1 AMERICAN	Curtains/Blinds	5	149.96
9/1/2023	Bldg Improvement	153100-6213	A1 Line Painting	Painting	5	1,375.76
9/1/2023	Bldg Improvement	153100-6213	Asbestos Abatement Insulation	Asbestos Survey	10	2,300.00
9/1/2023	Bldg Improvement	153100-6213	CCI - Ceretto Commercial Interiors	Wallcovering	5	59,825.00
9/1/2023	Bldg Improvement	153100-6213	CCI - Ceretto Commercial Interiors	Wallcovering	5	79,925.17
9/1/2023	Bldg Improvement	153100-6213	CCI - Ceretto Commercial Interiors	Wallcovering	5	9,859.09
9/1/2023	Bldg Improvement	153100-6213	CCI - Ceretto Commercial Interiors	Wallcovering	5	624.25
9/1/2023	Bldg Improvement	153100-6213	CCI - Ceretto Commercial Interiors	Wallcovering	5	348.93
9/1/2023	Bldg Improvement	153100-6213	CCI - Ceretto Commercial Interiors	Wallcovering	5	1,500.00
9/1/2023	Bldg Improvement	153100-6213	CCI - Ceretto Commercial Interiors	Wallcovering	5	1,936.89
9/1/2023	Bldg Improvement	153100-6213	CCI - Ceretto Commercial Interiors	Wallcovering	5	293.00
9/1/2023	Bldg Improvement	153100-6213	CCI - Ceretto Commercial Interiors	Wallcovering	5	976.13
9/1/2023	Bldg Improvement	153100-6213	CCI - Ceretto Commercial Interiors	Wallcovering	5	828.25
9/1/2023	Bldg Improvement	153100-6213	Cutler Assoc	Construction	10	10,500.00
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	50,637.57
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	1,920.72
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	76,963.20
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	445.11
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	64,154.58
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	74,168.35
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	24,761.67
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	81,831.59
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	33,809.53
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	4,222.10
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	22,695.42
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	25,350.86
9/1/2023	Bldg Improvement	153100-6213	DIRECT SUPPLY	Furniture	10	5,717.38
9/1/2023	Bldg Improvement	153100-6213	Emcor	Construction	10	5,625.00
9/1/2023	Bldg Improvement	153100-6213	Emcor	Construction	10	11,420.00
9/1/2023	Bldg Improvement	153100-6213	Emcor	Construction	10	19,825.00
9/1/2023	Bldg Improvement	153100-6213	Emcor	Construction	10	5,625.00
9/1/2023	Bldg Improvement	153100-6213	Harbor Linen	Curtains/Blinds	5	48,003.01
9/1/2023	Bldg Improvement	153100-6213	Harbor Linen	Curtains/Blinds	5	16,440.71
9/1/2023	Bldg Improvement	153100-6213	LANGAN CT INC	Asbestos Survey	10	3,769.28
9/1/2023	Bldg Improvement	153100-6213	LANGAN CT INC	Asbestos Survey	10	1,254.71
9/1/2023	Bldg Improvement	153100-6213	LANGAN CT INC	Asbestos Survey	10	400.00
9/1/2023	Bldg Improvement	153100-6213	LANGAN CT INC	Asbestos Survey	10	5,084.13
9/1/2023	Bldg Improvement	153100-6213	M&T Bank	CON Application	10	3,775.75
9/1/2023	Bldg Improvement	153100-6213	Mcbride Wayside Carpet Co.	Carpet	5	4,005.06
9/1/2023	Bldg Improvement	153100-6213	Mcbride Wayside Carpet Co.	Carpet	5	2,041.92
9/1/2023	Bldg Improvement	153100-6213	Mcbride Wayside Carpet Co.	Carpet	5	3,863.31

9/1/2023	Bldg Improvement	153100-6213	Okulus System	Phone	10	2,250.00
9/1/2023	Bldg Improvement	153100-6213	S&D Painting	Painting	5	786.99
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	42,202.59
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	23,090.92
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	64,133.85
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	142,446.13
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	63,564.54
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	154,430.49
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	69,811.68
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	23,189.28
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	51,168.92
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	68,208.80
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	133,324.77
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	16,112.63
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	295,242.14
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	199,683.51
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	130,319.80
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	153,892.85
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	231,371.24
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	198,144.89
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	143,488.32
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	353,788.75
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	192,433.41
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	262,396.52
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	321,684.09
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	244,089.35
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	127,331.69
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	253,883.05
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	108,689.69
9/1/2023	Bldg Improvement	153100-6213	SHAWMUT DESIGN & CONSTRUCTION	Construction	10	97,578.67
9/1/2023	Bldg Improvement	153100-6213	Sherwin Williams	Painting	5	47,567.52
9/1/2023	Bldg Improvement	153100-6213	St of CT - DPH Approval	Application	10	565.00
9/1/2023	Bldg Improvement	153100-6213	WB MASON	Linen	10	818.43
9/1/2023	Bldg Improvement	153100-6213	WB MASON	Linen	10	1,672.67
9/1/2023	Bldg Improvement	153100-6213	WB MASON	Linen	10	292.46
9/1/2023	Bldg Improvement	153100-6213	WB MASON	Linen	10	1,707.51
9/1/2023	Bldg Improvement	153100-6213	WB MASON	Linen	10	937.62
9/1/2023	Bldg Improvement	153100-6213	YOUR ART'S DESIRE	Artwork	5	46,773.00

**5,070,969.58**

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, LLC			2138-C		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)***	Var	Var	Various	5,154,067		S/L	Various		
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* 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.

\*\*\* NOTE: See attached assets additions that are part of an approved CON. They are recorded on the Realty books and related 100% to the SNF Facility.



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

Name of Facility Bethel Health and Rehabilitation Center	License No. 2138-C	Report for Year Ended 9/30/2023	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				
2. Date Structure Completed		02/18/94		
3. If <b>NOT</b> Original Owner, Date of Purchase		12/31/16		
4. Date of Initial Licensure		02/18/94		
5. Total Licensed Bed Capacity		161 CCNH, 14 RCH, 28 ALU		
6. Square Footage		125,225		
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		03/20/12		
c. Interest Rate for the Cost Year		4.00%		
d. Term of Mortgage (number of years)		35		
e. Amount of Principal Borrowed		26,268,700		
f. Principal balance outstanding as of 9/30/23		25,036,172		
<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
Bethel Health and Rehabilitation Center		2138-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Bethel Health and Rehabilitation Ce		2138-C	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	Other	Adjustment	Residential Care Home	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment			\$						
A. Item	Rate	Amount							
Lender									
Address of Lender									
2. Other (Specify)			\$						
A. Item	Rate	Amount							
Lender									
Address of Lender									
B. Item	Rate	Amount							
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify) Interest on Computer Note / admin			\$ 65,875	54,492		7,260		4,123	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>			\$ 65,875	54,492		7,260		4,123	
14. Insurance									
a. Insurance on Property (buildings only)			\$ 48,289	39,945		5,322		3,022	
b. Insurance on Automobiles			\$ 3,754	3,105		414		235	
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify) Liability & Crime Ins			\$ 141,014	116,646		15,540		8,828	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>			\$ 193,057	159,696		21,276		12,085	
15. <b>Total All Expenditures (A-13 thru C-14)</b>			\$ 24,805,426	24,443,700	(2,970,642)	2,293,364	(129,384)	1,269,436	(101,048)

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, 12138-C		9/30/2023			30	37
Item	Total	CCNH / RHNS	Other	Residential Care Home		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 11,776,571	11,324,333		452,238		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 816,762	816,762				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 5,896,529	4,375,224	1,362,784	158,521		
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ (111,672)	(111,672)				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ (9,975)	(9,975)				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 157,175	157,175				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 12,580	12,580				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,202,540	1,202,540				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 33,751	33,751				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 495,013	495,013				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 98,712	98,712				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 966,635	966,635				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 164,604	164,604				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 4,262,003	4,262,003				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 235,031	235,031				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 25,996,259	24,022,716	1,362,784	610,759		
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 4,789	4,789				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 9,014	9,014				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 3,118,729	2,596,743	332,894	189,092		
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 3,132,532	2,610,546	332,894	189,092		
<b>VI. Total All Revenue</b> (III+V)	\$ 29,128,791	26,633,262	1,695,678	799,851		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	Other	Residential Care Home
		-	-	-
30 II 6a	Medicare A NTA Contra-Bethel	\$ 1,318,596		
30 II 6a	Medicare A Nsng Comp Contra-Bethel	2,361,955		
30 II 6a	Medicare Part A Capitation-Bethel Health	(19,024)		
30 II 6a	Medicare Pt A Ambulance-Bethel	903		
30 II 6a	Medicare Pt A Lab-Bethel	99,713		
30 II 6a	Medicare Pt A X-Bethel	91,163		
30 II 6a	Medicare Pt A Sequestration-Bethel	(121,078)		
30 II 6a	Medicare Pt A Settlement-Bethel	23,375		
30 II 6a	Medicare Pt B Prior Period-Bethel	(3,464)		
30 II 6a	Mgd Medicare NTA Contra-Bethel	201,725		
30 II 6a	Mgd Medicare Nsng Comp Contra-Bethel	308,139		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 4,262,003</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	Other	Residential Care Home
		-	-	-
30 II 6b	Medicaid Lab-Bethel	\$ 2,189		
30 II 6b	Medicaid X-Bethel	700		
30 II 6b	Comm Ins Lab-Bethel	5,424		
30 II 6b	Comm Ins X-Bethel	7,264		
30 II 6b	Mgd Medicare Lab-Bethel	25,256		
30 II 6b	Mgd Medicare X-Bethel	27,205		
30 II 6b	Mgd Medicare Prior Period-Bethel	(21,987)		
30 II 6b	Patient Revenue Capitation -Bethel	188,980		
<b>Total Other Resident Revenue</b>		<b>\$ 235,031</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	Other	Residential Care Home
			-	-	-
30 IV 5	Interest on Cash Receipts	N/A	4,009		
30 IV 5	Interest on Money Market Account	381,325	\$ 5,005		
<b>Total Interest Income</b>			<b>\$ 9,014</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	Other	Residential Care Home
		-	-	-
30 IV 8	Misc Revenue (Disallowed on Pg 16a)	\$ 373		
30 IV 8	Rebates / Refunds (Disallowed on Pg 16a)	53,167		
30 IV 8	ERTC Revenue	2,498,746	\$ 332,894	\$ 189,092
30 IV 8	Reversal of PY Expenses (No CY Expense)	44,457		
<b>Total Other Revenue</b>		<b>\$ 2,596,743</b>	<b>\$ 332,894</b>	<b>\$ 189,092</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center,	2138-C	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	699,403
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,439,133
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	76,768
5. Prepaid Expenses			\$	168,615
a. _____				
b. _____				
c. _____				
d. See Schedule		168,615		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	61,805
_____				
_____				
See Schedule		61,805		
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	3,445,724
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____	83,097	\$	66,478
	Accum. Depreciation _____	16,619	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost _____	2,286,546	\$	426,835
	Accum. Depreciation _____	1,859,711	Net	
7. Motor Vehicles	*Historical Cost _____	121,062	\$	
	Accum. Depreciation _____	121,062	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	7,572
F/S vs C/R NBV		7,572		
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	500,885

\* 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-Bethel	\$ 36,255
31	A5	Prepaid Gen. Ins-Bethel	50,213
31	A5	Prepaid Expense Other-Bethel	27,333
31	A5	Prepaid Real Estate Taxes-Bethel	3,918
31	A5	Prepaid Personal Property Taxes-Bethel	22,465
31	A5	Prepaid Mgmt Assets-Bethel	28,431
<b>Total Prepaid Expenses</b>			<b>\$ 168,615</b>

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

Page Ref	Line Ref	Description	
31	A8	Due For Cr Crd Colct-Bethel	\$ 2,704
31	A8	CT PET Deferred Tax-Bethel	55,144
31	A8	Due from Related-Bethel	79,013
31	A8	CT PET Tax Receivable-Bethel	(100,950)
31	A8	Security Deposits-Bethel	25,894
<b>Total Other Current Assets (Itemize)</b>			<b>\$ 61,805</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	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
34	B4	Notes Payable LT1-Bethel	\$ 1,364,000
34	B4	Equipment Obligation LT 1-Bethel	242
34	B4	Due to HMS-Bethel	66,796
34	B4	Due to Aging in Amer-Bethel	6,604
34	B4	Operating Lease Liability-Office Leases-Noncurrent	13,999,373
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 15,437,015</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center,	2138-C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	3,946,609
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	13,306		
	Accum. Depreciation	13,025	Net	\$ 281
3. Buildings				
	*Historical Cost	27,942,038		
	Accum. Depreciation	17,504,369	Net	\$ 10,437,669
4. Non-Movable Equipment				
	*Historical Cost	1,144,010		
	Accum. Depreciation	636,612	Net	\$ 507,398
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>			\$	10,945,348
D. Investment and Other Assets				
1. Deferred Deposits				\$
2. Escrow Deposits				\$
3. Organization Expense				
	*Historical Cost	14,481,325		
	Accum. Depreciation	232,794	Net	\$ 14,248,531
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care ( <i>itemize</i> )				\$
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )				\$
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	14,248,531
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	29,140,488

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



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

CSP-33 Rev. 6/95

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

Name of Facility		License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center, LLC		2138-C	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	959,027
2. Notes Payable ( <i>itemize</i> )				\$	459
Equipment Obligation ST-Bethel					459
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	1,383,179
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,012,410
Loans and Exchange-Bethel		(3,200) Sec Deposit Private Patier	191,395		
Unclaimed ADP checks-Bethel		8,864 Accrued Expenses-Bethel	429,354		
Deferred Revenue Alu-Bethel		134,177 Operating Lease Liability	249,158		
Patients Fund-Bethel		2,662 See Schedule			
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	3,355,075

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

(Carry Total forward to next page)

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

Name of Facility Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,355,075	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
\$				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 13,528,015
Name and Address of Lender	Amount	Loan Date		
Due to Realty / Related / Officers	13,528,015			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 15,437,015
_____				
_____				
See Schedule				15,437,015
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 28,965,030
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 32,320,105

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center	2138-C	9/30/2023	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			\$	10,945,348
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			\$	10,945,348
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(15,247,256)
6. Gain or Loss for Period	10/1/2022	thru 9/30/2023	\$	1,122,291
7. Total Net Worth			\$	(14,124,965)
<b>C. Total Reserves and Net Worth</b>			\$	(3,179,617)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	29,140,488

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center,	2138-C	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(13,747,255)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	29,128,791
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	28,006,500
D. Net Income or Deficit			\$	1,122,291
E. Balance			\$	(12,624,964)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i> Prior Period Adjustments <span style="float: right;">(1,500,001)</span>				
F-3. Total Additions			\$	(1,500,001)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(14,124,965)

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

Name of Facility Bethel Health and Rehabilitation Center,	License No. 2138-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> Other	<input checked="" type="checkbox"/> Residential Care Home		
<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 <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer  Matthew S. Bavolack				
Address Address  555 Long Wharf Drive, New Haven, CT 06511		Phone Number  203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report  Benjamin Goodman		Phone Number  516-705-4842		
Contact Email Address  bgoodman@nathealthcare.com				



## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Bethel Health Care for the year ended 9/30/2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Bethel Health Care. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

***MARCUM LLP***

New Haven, CT  
February 14, 2024



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

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

**Facility Name** Bethel Health and Rehabilitation Center, 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 22b agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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



Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

18. Were all discrepancies on the Error Page addressed?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

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

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Bethel Health Care**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
101000-0113-00-000-0	Cash - Operating-Bethel	115,975.00			115,975.00	220,724.00
102000-0113-00-000-0	Cash - Payroll-Bethel	(4,884.00)			(4,884.00)	6,731.00
104000-0113-00-000-0	Cash - Savings-Bethel	381,325.00			381,325.00	267,021.00
105000-0113-00-000-0	Cash - Savings Patients-Bethel	2,662.00			2,662.00	2,661.00
106000-0113-00-000-0	Petty Cash-Bethel	800.00			800.00	800.00
106100-0113-00-000-0	Petty Cash - Resident Funds-Bethel	1,200.00			1,200.00	1,200.00
107000-0113-00-000-0	Resident Refunds-Bethel	10,930.00			10,930.00	10,510.00
108500-0113-00-000-0	Cash - Private Patient-Bethel	191,395.00			191,395.00	222,104.00
110000-0113-00-000-0	Accounts Receivable-Bethel	204,788.00			204,788.00	89,052.00
110700-0113-00-000-0	A/R Outpatient Therapy Priv-Bethel	62.00			62.00	1,439.00
110701-0113-00-000-0	A/R Outpatient Therapy Med B-Bethel	0.00			0.00	1,290.00
110702-0113-00-000-0	A/R Outpatient Therapy Insu-Bethel	2,937.00			2,937.00	2,790.00
110703-0113-00-000-0	A/R Outpatient Med B Co-Bethel	(2,637.00)			(2,637.00)	(1,896.00)
110704-0113-00-000-0	A/R O/P Therapy Private Coins-Bethel	(113.00)			(113.00)	3,158.00
110705-0113-00-000-0	A/R O/P Therapy Medicaid Coins-Bethel	(45.00)			(45.00)	303.00
111000-0113-00-000-0	A/R Private-Bethel	216,847.00			216,847.00	304,669.00
111200-0113-00-000-0	A/R Comm Ins-Bethel	349,223.00			349,223.00	244,985.00
111300-0113-00-000-0	AR Hospice-Bethel	62,044.00			62,044.00	55,317.00
111400-0113-00-000-0	A/R Mgd Medicare-Bethel	177,190.00			177,190.00	146,576.00
112000-0113-00-000-0	A/R Medicare Pt A-Bethel	476,636.00			476,636.00	778,858.00
112500-0113-00-000-0	A/R Medicare Pt B-Bethel	(13,940.00)			(13,940.00)	(18,932.00)
113000-0113-00-000-0	A/R Medicaid-Bethel	1,228,291.00			1,228,291.00	1,422,151.00
114000-0113-00-000-0	A/R Patient Pticipation-Bethel	114,808.00			114,808.00	12,456.00
116100-0113-00-000-0	Medicare Colns Bad Debt-Bethel	23,375.00			23,375.00	0.00
116200-0113-00-000-0	Allowance for Doubtful Accounts-Bethel	(400,333.00)			(400,333.00)	(516,056.00)
119000-0113-00-000-0	Due For Cr Crd Colct-Bethel	2,704.00			2,704.00	0.00
121400-0113-00-000-0	Prepaid Workers Comp-Bethel	36,255.00			36,255.00	38,946.00
122200-0113-00-000-0	Prepaid Gen. Ins-Bethel	50,213.00			50,213.00	41,703.00
129000-0113-00-000-0	Prepaid Expense Other-Bethel	27,333.00			27,333.00	32,649.00
129100-0113-00-000-0	Prepaid Real Estate Taxes-Bethel	3,918.00			3,918.00	4,720.00
129110-0113-00-000-0	Prepaid Personal Property Taxes-Bethel	22,465.00			22,465.00	26,914.00
129300-0113-00-000-0	Prepaid Mgmt Assets-Bethel	28,431.00			28,431.00	16,138.00
129900-0113-00-000-0	CT PET Deferred Tax-Bethel	55,144.00			55,144.00	264,038.00
130000-0113-00-000-0	Inventory-Bethel	76,768.00			76,768.00	88,377.00
141600-0113-00-000-0	Due from Related-Bethel	79,013.00			79,013.00	42,039.00
141900-0113-00-000-0	CT PET Tax Receivable-Bethel	(100,950.00)			(100,950.00)	40,377.00
145000-0113-00-000-0	Security Deposits-Bethel	25,894.00			25,894.00	25,894.00
153600-0113-00-000-0	Construction in Prog-Bethel	0.00			0.00	2,629.00
156000-0113-00-000-0	Major Movable Equip-Bethel	2,287,243.00			2,204,146.00	2,082,438.00
			RJE - 7	(83,097.00)	(83,097.00)	
156100-0113-00-000-0	Moveable Equip Mgmt-Bethel	40,389.00			40,389.00	40,389.00
156300-0113-00-000-0	Autos and Vehicles-Bethel	121,063.00			121,063.00	121,063.00
156400-0113-00-000-0	Equipment Moveable ALU-Bethel	48,147.00			48,147.00	48,147.00
159000-0113-00-000-0	Mortgage Acq Costs Expansion-Bethel	14,481,325.00			14,481,325.00	0.00
166000-0113-00-000-0	Accum Depr MME-Bethel	(1,838,878.00)			(1,838,878.00)	(1,732,588.00)
166100-0113-00-000-0	Accum Dep Moveable Equip Mgmt-Bethel	(36,016.00)			(36,016.00)	(34,643.00)
166300-0113-00-000-0	Accum Depr Auto Vehice-Bethel	(121,063.00)			(121,063.00)	(121,063.00)
190100-0113-00-000-0	Accum Amort - Operating Lease ROU Asset-Off Lease	(232,794.00)			(232,794.00)	0.00
210000-0113-00-000-0	Accounts Payable-Bethel	(959,027.00)			(959,027.00)	(810,320.00)
211101-0113-00-000-0	Notes Payable LT1-Bethel	(1,364,000.00)			(1,364,000.00)	(724,000.00)
211400-0113-00-000-0	Equipment Obligation ST-Bethel	(459.00)			(459.00)	(435.00)
211411-0113-00-000-0	Equipment Obligation LT 1-Bethel	(242.00)			(242.00)	(719.00)
220000-0113-00-000-0	Loans and Exchange-Bethel	3,200.00			3,200.00	(20,182.00)
220200-0113-00-000-0	Unclaimed ADP checks-Bethel	(8,864.00)			(8,864.00)	(9,375.00)
221400-0113-00-000-0	Due to Realty-Bethel	(11,242,714.00)			(11,242,714.00)	(12,793,371.00)
221750-0113-00-000-0	Deferred Revenue Alu-Bethel	(134,177.00)			(134,177.00)	(134,177.00)
221800-0113-00-000-0	Due to HMS-Bethel	(66,796.00)			(66,796.00)	(185,475.00)
226200-0113-00-000-0	Patients Fund-Bethel	(2,662.00)			(2,662.00)	(2,661.00)
227000-0113-00-000-0	Sec Deposit Private Patient-Bethel	(191,395.00)			(191,395.00)	(222,104.00)
229400-0113-00-000-0	Loans Payable Officer-Bethel	(138,500.00)			(138,500.00)	(138,500.00)
250000-0113-00-000-0	Accrued Expenses-Bethel	(429,354.00)			(429,354.00)	(243,391.00)
250020-0113-00-000-0	Accrued Pension-Bethel	(495,693.00)			(495,693.00)	(240,679.00)
250030-0113-00-000-0	Accrued Worker's Comp-Bethel	(145,511.00)			(145,511.00)	(100,381.00)
250100-0113-00-000-0	Accrued Payroll-Bethel	(188,531.00)			(188,531.00)	(152,762.00)
252000-0113-00-000-0	Accrued Vacation-Bethel	(553,444.00)			(553,444.00)	(509,044.00)
271000-0113-00-000-0	Due to Aging in Amer-Bethel	(6,604.00)			(6,604.00)	0.00
271500-0113-00-000-0	Due to Related-Bethel	(2,146,801.00)			(2,146,801.00)	(1,745,757.00)
280000-0113-00-000-0	Capital-Bethel	15,587,433.00			15,587,433.00	15,587,433.00
286000-0113-00-000-0	Ptner Drawings-Bethel	1,500,000.00			1,500,000.00	0.00
290000-0113-00-000-0	Operating Lease Liability - Office leases-Current	(249,158.00)			(249,158.00)	0.00
290100-0113-00-000-0	Operating Lease Liability-Office Leases-Noncurrent	(13,999,373.00)			(13,999,373.00)	0.00
295000-0113-00-000-0	Retained Earnings-Bethel	(1,840,177.00)			(1,840,177.00)	(1,844,724.00)
303100-0113-00-000-0	Hospice Revenue-Bethel	(556,674.00)			(556,674.00)	(728,695.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
303700-0113-00-000-0	Hospice C/A-Bethel	191,147.00			191,147.00	274,875.00
304100-0113-00-000-0	Hospice Pharmacy-Bethel	(2,708.00)			(2,708.00)	(1,601.00)
304105-0113-00-000-0	Hospice Pharmacy Contra-Bethel	2,708.00			2,708.00	1,601.00
304300-0113-00-000-0	Hospice PT-Bethel	(64.00)			(64.00)	0.00
304305-0113-00-000-0	Hospice PT Contra-Bethel	40.00			40.00	0.00
304400-0113-00-000-0	Hospice ST-Bethel	(365.00)			(365.00)	(277.00)
304405-0113-00-000-0	Hospice ST Contra-Bethel	182.00			182.00	91.00
304800-0113-00-000-0	Hospice OT-Bethel	(81.00)			(81.00)	(309.00)
304805-0113-00-000-0	Hospice OT Contra-Bethel	53.00			53.00	176.00
311000-0113-00-000-0	Medicaid Room & Board-Bethel	(15,820,620.00)			(15,820,620.00)	(12,627,474.00)
311005-0113-00-000-0	Medicaid Room & Board Contra-Bethel	4,493,398.00			4,493,398.00	4,097,423.00
311030-0113-00-000-0	Medicaid ResCare Room & Board-Bethel	(457,995.00)			(457,995.00)	(359,149.00)
311035-0113-00-000-0	Medicaid ResCare R&B Contra-Bethel	5,757.00			5,757.00	17,073.00
313005-0113-00-000-0	Medicaid Contra Other-Bethel	2,889.00			2,889.00	264.00
314100-0113-00-000-0	Medicaid Pharmacy-Bethel	(119,105.00)			(119,105.00)	(33,359.00)
314105-0113-00-000-0	Medicaid Pharmacy Contra-Bethel	119,114.00			119,114.00	33,366.00
314300-0113-00-000-0	Medicaid PT-Bethel	(33,061.00)			(33,061.00)	(15,648.00)
314305-0113-00-000-0	Medicaid PT Contra-Bethel	33,061.00			33,061.00	15,648.00
314400-0113-00-000-0	Medicaid ST-Bethel	(31,131.00)			(31,131.00)	(1,402.00)
314405-0113-00-000-0	Medicaid ST Contra-Bethel	31,131.00			31,131.00	1,402.00
314500-0113-00-000-0	Medicaid IV Therapy-Bethel	(8.00)			(8.00)	(7.00)
314600-0113-00-000-0	Medicaid Lab-Bethel	(2,189.00)			(2,189.00)	(264.00)
314800-0113-00-000-0	Medicaid OT-Bethel	(22,813.00)			(22,813.00)	(17,216.00)
314805-0113-00-000-0	Medicaid OT Contra-Bethel	22,813.00			22,813.00	17,216.00
315000-0113-00-000-0	Medicaid X-Bethel	(700.00)			(700.00)	0.00
321000-0113-00-000-0	Medicare Pt A Room & Board-Bethel	(5,554,025.00)			(5,554,025.00)	(6,204,843.00)
321005-0113-00-000-0	Medicare Pt A R and B Contra-Bethel	4,535,300.00			4,535,300.00	5,110,847.00
321006-0113-00-000-0	Medicare A PT Contra-Bethel	(969,755.00)			(969,755.00)	(1,109,024.00)
321007-0113-00-000-0	Medicare A OT Contra-Bethel	(897,098.00)			(897,098.00)	(1,021,165.00)
321008-0113-00-000-0	Medicare A ST Contra-Bethel	(450,800.00)			(450,800.00)	(454,222.00)
321009-0113-00-000-0	Medicare A NTA Contra-Bethel	(1,318,596.00)			(1,318,596.00)	(1,522,551.00)
321010-0113-00-000-0	Medicare A Nsgng Comp Contra-Bethel	(2,361,955.00)			(2,361,955.00)	(2,341,412.00)
322005-0113-00-000-0	Medicare Part A Capitation-Bethel Health	19,024.00			19,024.00	0.00
323005-0113-00-000-0	Medicare Pt A Contra Other-Bethel	201,963.00			201,963.00	262,513.00
324000-0113-00-000-0	Medicare Pt A Ambulance-Bethel	(903.00)			(903.00)	(2,597.00)
324100-0113-00-000-0	Medicare Pt A Pharmacy-Bethel	(684,050.00)			(684,050.00)	(768,798.00)
324105-0113-00-000-0	Medicare Pt A Pharmacy Contra-Bethel	803,580.00			803,580.00	849,389.00
324200-0113-00-000-0	MCR Pt A Chargeable Med Supp-Bethel	(1,565.00)			(1,565.00)	(1,466.00)
324205-0113-00-000-0	MCR Pt A Charge Med Supp Contra-Bethel	1,565.00			1,565.00	1,466.00
324300-0113-00-000-0	Medicare Pt A PT-Bethel	(714,026.00)			(714,026.00)	(619,292.00)
324305-0113-00-000-0	Medicare Pt A PT Contra-Bethel	714,026.00			714,026.00	619,292.00
324400-0113-00-000-0	Medicare Pt A ST-Bethel	(325,858.00)			(325,858.00)	(169,261.00)
324405-0113-00-000-0	Medicare Pt A ST Contra-Bethel	325,858.00			325,858.00	169,261.00
324500-0113-00-000-0	Medicare Pt A IV Therapy-Bethel	(119,530.00)			(119,530.00)	(80,591.00)
324600-0113-00-000-0	Medicare Pt A Lab-Bethel	(99,713.00)			(99,713.00)	(151,022.00)
324800-0113-00-000-0	Medicare Pt A OT-Bethel	(822,795.00)			(822,795.00)	(625,441.00)
324805-0113-00-000-0	Medicare Pt A OT Contra-Bethel	822,795.00			822,795.00	625,441.00
324900-0113-00-000-0	Medicare Pt A Specialty Beds-Bethel	(10,184.00)			(10,184.00)	(12,978.00)
325000-0113-00-000-0	Medicare Pt A X-Bethel	(91,163.00)			(91,163.00)	(95,916.00)
328000-0113-00-000-0	Medicare Pt A Sequestration-Bethel	121,078.00			121,078.00	56,676.00
329000-0113-00-000-0	Medicare Pt A Settlement-Bethel	(23,375.00)			(23,375.00)	(8,943.00)
334300-0113-00-000-0	Medicare Pt B PT-Bethel	(212,504.00)			(212,504.00)	(111,779.00)
334305-0113-00-000-0	Medicare Pt B PT Contra-Bethel	124,992.00			124,992.00	41,175.00
334400-0113-00-000-0	Medicare Pt B ST-Bethel	(89,062.00)			(89,062.00)	(16,808.00)
334405-0113-00-000-0	Medicare Pt B ST Contra-Bethel	44,849.00			44,849.00	4,131.00
334800-0113-00-000-0	Medicare Pt B OT-Bethel	(171,903.00)			(171,903.00)	(65,187.00)
334805-0113-00-000-0	Medicare Pt B OT Contra-Bethel	102,366.00			102,366.00	20,007.00
335700-0113-00-000-0	Medicare Pt B Flu/Pneumonia-Bethel	(7,858.00)			(7,858.00)	(5,480.00)
335900-0113-00-000-0	Medicare Part B Telehealthfield-Bethel	0.00			0.00	(100.00)
337300-0113-00-000-0	Mgd Medicare Pt B PT-Bethel	(7,492.00)			(7,492.00)	(3,500.00)
337305-0113-00-000-0	Mgd Medicare Pt B PT Contra-Bethel	6,333.00			6,333.00	1,070.00
337400-0113-00-000-0	Mgd Medicare Pt B ST-Bethel	(1,824.00)			(1,824.00)	(5,367.00)
337405-0113-00-000-0	Mgd Medicare Pt B ST Contra-Bethel	1,194.00			1,194.00	623.00
337800-0113-00-000-0	Mgd Medicare Pt B OT-Bethel	(8,730.00)			(8,730.00)	(5,504.00)
337805-0113-00-000-0	Mgd Medicare Pt B OT Contra-Bethel	4,325.00			4,325.00	(90.00)
338000-0113-00-000-0	Medicare Pt B Prior Period-Bethel	3,464.00			3,464.00	779.00
341000-0113-00-000-0	Private Room & Board-Bethel	(2,585,207.00)			(2,585,207.00)	(2,413,248.00)
341005-0113-00-000-0	Private Room & Board Contra-Bethel	142,447.00			142,447.00	211,999.00
341020-0113-00-000-0	PVT R&B ALU-Bethel	(1,292,870.00)			(1,292,870.00)	(1,606,998.00)
341021-0113-00-000-0	PVT Adtl Ancillary ALU-Bethel	(69,914.00)			(69,914.00)	(92,657.00)
341030-0113-00-000-0	Private Room & Board-Bethel	(158,521.00)			(158,521.00)	(301,768.00)
344100-0113-00-000-0	Private Pharmacy-Bethel	(100.00)			(100.00)	0.00
344105-0113-00-000-0	Private Pharmacy Contra-Bethel	75.00			75.00	726.00
344300-0113-00-000-0	Private PT-Bethel	(996.00)			(996.00)	(524.00)
344305-0113-00-000-0	Private PT Contra-Bethel	396.00			396.00	1,122.00
344400-0113-00-000-0	Private ST-Bethel	(164.00)			(164.00)	(141.00)
344405-0113-00-000-0	Private ST Contra-Bethel	0.00			0.00	43.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
344800-0113-00-000-0	Private OT-Bethel	0.00			0.00	(887.00)
344805-0113-00-000-0	Private OT Contra-Bethel	0.00			0.00	47.00
351000-0113-00-000-0	Comm Ins Room & Board-Bethel	(492,579.00)			(492,579.00)	(731,785.00)
351005-0113-00-000-0	Comm Ins Room & Board Contra-Bethel	54,992.00			54,992.00	195,152.00
353005-0113-00-000-0	Comm Ins Contra Other-Bethel	13,298.00			13,298.00	32,851.00
354100-0113-00-000-0	Comm Ins Pharmacy-Bethel	(91,317.00)			(91,317.00)	(94,156.00)
354105-0113-00-000-0	Comm Ins Pharmacy Contra-Bethel	86,803.00			86,803.00	115,204.00
354300-0113-00-000-0	Comm Ins PT-Bethel	(52,723.00)			(52,723.00)	(80,085.00)
354305-0113-00-000-0	Comm Ins PT Contra-Bethel	52,511.00			52,511.00	75,050.00
354400-0113-00-000-0	Comm Ins ST-Bethel	(16,588.00)			(16,588.00)	(17,022.00)
354405-0113-00-000-0	Comm Ins ST Contra-Bethel	16,588.00			16,588.00	17,442.00
354500-0113-00-000-0	Comm Ins IV Therapy-Bethel	(2,675.00)			(2,675.00)	(25,316.00)
354600-0113-00-000-0	Comm Ins Lab-Bethel	(5,424.00)			(5,424.00)	(22,046.00)
354800-0113-00-000-0	Comm Ins OT-Bethel	(64,175.00)			(64,175.00)	(81,842.00)
354805-0113-00-000-0	Comm Ins OT Contra-Bethel	63,178.00			63,178.00	77,690.00
354900-0113-00-000-0	Comm Ins Specialty Beds-Bethel	(532.00)			(532.00)	(149.00)
355000-0113-00-000-0	Comm Ins X-Bethel	(7,264.00)			(7,264.00)	(12,302.00)
371000-0113-00-000-0	Mgd Medicare Room and Board-Bethel	(2,218,651.00)			(2,218,651.00)	(2,633,250.00)
371005-0113-00-000-0	Mgd Medicare Room & Board Contra-Bethel	1,011,494.00			1,011,494.00	1,113,937.00
371006-0113-00-000-0	Mgd Medicare PT Contra-Bethel	(144,643.00)			(144,643.00)	(110,704.00)
371007-0113-00-000-0	Mgd Medicare OT Contra-Bethel	(133,887.00)			(133,887.00)	(101,851.00)
371008-0113-00-000-0	Mgd Medicare ST Contra-Bethel	(81,666.00)			(81,666.00)	(44,445.00)
371009-0113-00-000-0	Mgd Medicare NTA Contra-Bethel	(201,725.00)			(201,725.00)	(170,897.00)
371010-0113-00-000-0	Mgd Medicare Nsng Comp Contra-Bethel	(308,139.00)			(308,139.00)	(230,608.00)
373005-0113-00-000-0	Mgd Medicare Contra Other-Bethel	64,509.00			64,509.00	131,322.00
374100-0113-00-000-0	Mgd Medicare Pharmacy-Bethel	(349,205.00)			(349,205.00)	(339,555.00)
374105-0113-00-000-0	Mgd Medicare Pharmacy Contra-Bethel	370,576.00			370,576.00	423,656.00
374200-0113-00-000-0	Mgd Medicare Chargeable Medical Supplies-Bethel	0.00			0.00	(347.00)
374205-0113-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Bethel	0.00			0.00	347.00
374300-0113-00-000-0	Mgd Medicare PT-Bethel	(327,522.00)			(327,522.00)	(264,584.00)
374305-0113-00-000-0	Mgd Medicare PT Contra-Bethel	328,681.00			328,681.00	265,457.00
374400-0113-00-000-0	Mgd Medicare ST-Bethel	(167,583.00)			(167,583.00)	(82,637.00)
374405-0113-00-000-0	Mgd Medicare ST Contra-Bethel	167,583.00			167,583.00	82,637.00
374500-0113-00-000-0	Mgd Medicare IV Therapy-Bethel	(27,461.00)			(27,461.00)	(86,409.00)
374600-0113-00-000-0	Mgd Medicare Lab-Bethel	(25,256.00)			(25,256.00)	(76,599.00)
374800-0113-00-000-0	Mgd Medicare OT-Bethel	(378,290.00)			(378,290.00)	(270,341.00)
374805-0113-00-000-0	Mgd Medicare OT Contra-Bethel	378,290.00			378,290.00	270,341.00
374900-0113-00-000-0	Mgd Medicare Specialty Beds-Bethel	(12,048.00)			(12,048.00)	(15,719.00)
375000-0113-00-000-0	Mgd Medicare X-Bethel	(27,205.00)			(27,205.00)	(39,004.00)
375700-0113-00-000-0	Mgd Medicare Flu/Pneumonia-Bethel	(4,183.00)			(4,183.00)	(5,676.00)
378000-0113-00-000-0	Mgd Medicare Prior Period-Bethel	21,987.00			21,987.00	4,905.00
378100-0113-00-000-0	Medicare Mgd Care Pt B PT-Bethel	(159,160.00)			(159,160.00)	(78,958.00)
378105-0113-00-000-0	Medicare Mgd Pt B PT Contra-Bethel	126,245.00			126,245.00	50,098.00
378120-0113-00-000-0	Medicare Mgd Care Pt B ST-Bethel	(89,639.00)			(89,639.00)	(21,380.00)
378125-0113-00-000-0	Medicare Mgd Pt B STContra-Bethel	72,940.00			72,940.00	14,584.00
378130-0113-00-000-0	Medicare Mgd Care Pt B OT-Bethel	(136,079.00)			(136,079.00)	(52,798.00)
378135-0113-00-000-0	Medicare Mgd Pt B OT Contra-Bethel	110,792.00			110,792.00	33,791.00
389010-0113-00-000-0	Patient Revenue Capitation -Bethel	(188,980.00)			(188,980.00)	(157,500.00)
391100-0113-00-000-0	Interest Income-Bethel	(9,014.00)			(9,014.00)	(4,870.00)
391500-0113-00-000-0	Misc. Other Income-Bethel	(50,623.00)			(50,623.00)	(178,009.00)
391510-0113-00-000-0	Misc. Meals-Bethel	(4,789.00)			(4,789.00)	(1,208.00)
391530-0113-00-000-0	Misc Income Rebates-Bethel	(2,917.00)			(2,917.00)	(29.00)
391700-0113-00-000-0	Employee Retention Tax Credit Revenue-Bethel	(3,020,732.00)			(3,020,732.00)	0.00
391900-0113-00-000-0	Long-Bethel	0.00			0.00	(82,941.00)
400000-0113-01-072-0	Salary-Bethel Health-Operator-Operator-	600.00			600.00	31,200.00
			RJE - 4	30,600.00	31,200.00	31,200.00
400000-0113-03-007-0	Salary-Bethel Health-Administration-Administrati-	228,495.00			228,495.00	181,694.00
400000-0113-03-009-0	Salary-Bethel Health-Administration-Administrato-	221,905.00			(30,600.00)	191,305.00
			RJE - 4	(30,600.00)		186,429.00
400000-0113-03-017-0	Salary-Bethel Health-Administration-Asst Adminis-	0.00			0.00	27,830.00
400000-0113-03-114-0	Salary-Bethel Health-Administration-Program Coord	55,138.00			55,138.00	53,825.00
400000-0113-04-007-0	Salary-Bethel Health-Fiscal Operations-Administr-	231,968.00			231,968.00	166,708.00
400000-0113-05-065-0	Salary-Bethel Health-Medical Records-Medical Rec-	38,466.00			38,466.00	28,560.00
400000-0113-06-007-0	Salary-Bethel Health-Social service-Administrati-	46,957.00			46,957.00	45,463.00
400000-0113-06-038-0	Salary-Bethel Health-Social service-Dir-	82,900.00			82,900.00	77,277.00
400000-0113-06-096-0	Salary-Bethel Health-Social service-Social Worke-	50,241.00			50,241.00	63,310.00
400000-0113-07-086-0	Salary-Bethel Health-Rec Therapy-Rec Therapist-	207,422.00			207,422.00	192,785.00
400000-0113-08-058-0	Salary-Bethel Health-Maintenance-Maintenance Wor-	188,820.00			188,820.00	128,097.00
400000-0113-08-101-0	Salary-Bethel Health-Maintenance-Supervisor-	81,327.00			81,327.00	94,104.00
400000-0113-09-048-0	Salary-Bethel Health-Housekeeping-Housekeeper-	636,968.00			636,968.00	617,717.00
400000-0113-09-101-0	Salary-Bethel Health-Housekeeping-Supervisor-	66,691.00			66,691.00	65,588.00
400000-0113-10-051-0	Salary-Bethel Health-Laundry-Laundry Aide-	160,881.00			160,881.00	147,192.00
400000-0113-11-011-0	Salary-Bethel Health-Admissions-Admissions Coord-	13,713.00			13,713.00	61,025.00
400000-0113-11-038-0	Salary-Bethel Health-Admissions-Dir-	271,734.00			271,734.00	228,469.00
400000-0113-13-013-0	Salary-Bethel Health-Dietary-Aide-	564,986.00			564,986.00	465,738.00
400000-0113-13-031-0	Salary-Bethel Health-Dietary-Cook-	145,076.00			145,076.00	144,611.00
400000-0113-13-035-0	Salary-Bethel Health-Dietary-Dietician-	72,863.00			72,863.00	75,952.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
400000-0113-13-101-0	Salary-Bethel Health-Dietary-Supervisor-	95,400.00			95,400.00	103,838.00
400000-0113-14-012-0	Salary-Bethel Health-Nursing Admin-ADNS-	171,708.00			171,708.00	192,068.00
400000-0113-14-028-0	Salary-Bethel Health-Nursing Admin-Clerical-	81,345.00			81,345.00	0.00
400000-0113-14-044-0	Salary-Bethel Health-Nursing Admin-DNS-	162,071.00			162,071.00	157,842.00
400000-0113-14-052-0	Salary-Bethel Health-Nursing Admin-LPN-	88,689.00			88,689.00	87,647.00
400000-0113-15-021-0	Salary-Bethel Health-Nursing-CNA-	2,732,898.00			2,732,898.00	2,432,608.00
400000-0113-15-052-0	Salary-Bethel Health-Nursing-LPN-	1,134,740.00			1,134,740.00	1,097,915.00
400000-0113-15-092-0	Salary-Bethel Health-Nursing-RN-	1,462,998.00			1,111,980.00	1,008,299.00
			RJE - 3	(351,018.00) (351,018.00)		
400000-0113-21-040-0	Salary-Bethel Health-Human Resources-Dir of Huma-	83,878.00			83,878.00	79,382.00
400000-0113-21-049-0	Salary-Bethel Health-Human Resources-HR Asst-	7,308.00			7,308.00	0.00
400000-0113-24-139-0	Salary-Bethel Health-Respiratory- -	(1,013.00)			(1,013.00)	65,049.00
400000-0113-24-157-0	Salary-Bethel Health-Respiratory- -	87,942.00			87,942.00	14,228.00
400000-0113-36-007-0	Supervisor ssisted Living Bethel	209,215.00			209,215.00	208,523.00
400000-0113-36-013-0	Salary-Dietary Aide-ALU-Bethel	282,438.00			282,438.00	244,408.00
400000-0113-36-021-0	Salary-CNA-ALU-Bethel	384,483.00			384,483.00	344,386.00
400000-0113-36-031-0	Salary-Bethel Health- -Cook-	155,642.00			155,642.00	165,761.00
400000-0113-36-038-0	Salary-Bethel Health-Director-ALU	109,651.00			109,651.00	129,429.00
400000-0113-36-048-0	Salary-Hskpg-ALU-Bethel	329.00			329.00	6,834.00
400000-0113-36-051-0	Salary-Laundry-ALU-Bethel	43,473.00			43,473.00	26,694.00
400000-0113-36-052-0	Salary-LPN-ALU-Bethel	117,190.00			117,190.00	133,138.00
400000-0113-36-086-0	Salary-Recreation-ALU-Bethel	126,448.00			126,448.00	116,201.00
400000-0113-36-092-0	Salary-RN-ALU-Bethel	55,504.00			55,504.00	34,862.00
400000-0113-36-101-0	Director of Dietary - Bethel	70,591.00			70,591.00	52,000.00
400050-0113-03-007-0	Salary - PTO-Bethel Health-Administrat-Administr-	2,075.00			2,075.00	150.00
400050-0113-03-017-0	Salary - PTO-Bethel Health-Administrat-Asst Admi-	1,155.00			1,155.00	1,798.00
400050-0113-03-114-0	Salary - PTO-Bethel Health-Administrat-Pharmacy -	2,139.00			2,139.00	989.00
400050-0113-04-007-0	Salary - PTO-Bethel Health-Fiscal Oper-Administr-	13,698.00			13,698.00	949.00
400050-0113-05-065-0	Salary - PTO-Bethel Health-Medical Rec-Medical R-	1,521.00			1,521.00	1,550.00
400050-0113-06-007-0	Salary - PTO-Bethel Health-Social serv-Administr-	(936.00)			(936.00)	185.00
400050-0113-06-038-0	Salary - PTO-Bethel Health-Social service-Dir-	4,476.00			4,476.00	(47.00)
400050-0113-06-096-0	Salary - PTO-Bethel Health-Social serv-Social Wo-	(976.00)			(976.00)	(482.00)
400050-0113-07-086-0	Salary - PTO-Bethel Health-Rec Therapy-Rec Thera-	896.00			896.00	(1,768.00)
400050-0113-08-058-0	Salary - PTO-Bethel Health-Maintenance-Maintenan-	1,960.00			1,960.00	(836.00)
400050-0113-08-101-0	Salary - PTO-Bethel Health-Maintenance-Superviso-	(5,280.00)			(5,280.00)	1,465.00
400050-0113-09-048-0	Salary - PTO-Bethel Health-Housekeepin-Housekeep-	6,973.00			6,973.00	2,608.00
400050-0113-09-101-0	Salary - PTO-Bethel Health-Housekeepin-Superviso-	327.00			327.00	(2,525.00)
400050-0113-10-051-0	Salary - PTO-Bethel Health-Laundry-Laundry Aide-	(3,327.00)			(3,327.00)	2,456.00
400050-0113-11-011-0	Salary - PTO-Bethel Health-Admissions-Admissions-	(2,866.00)			(2,866.00)	1,602.00
400050-0113-11-038-0	Salary - PTO-Bethel Health-Admissions-Dir-	793.00			793.00	(2,935.00)
400050-0113-13-013-0	Salary - PTO-Bethel Health-Dietary-Aide-	3,974.00			3,974.00	8,849.00
400050-0113-13-031-0	Salary - PTO-Bethel Health-Dietary-Cook-	(35.00)			(35.00)	(3,828.00)
400050-0113-13-035-0	Salary - PTO-Bethel Health-Dietary-Dietician-	(1,568.00)			(1,568.00)	63.00
400050-0113-13-101-0	Salary - PTO-Bethel Health-Dietary-Supervisor-	3,193.00			3,193.00	2,714.00
400050-0113-14-012-0	Salary - PTO-Bethel Health-Nursing Admin-ADNS-	14,352.00			14,352.00	(3,591.00)
400050-0113-14-028-0	Salary - PTO-Bethel Health-Nursing Admi-Clerical-	2,911.00			2,911.00	0.00
400050-0113-14-044-0	Salary - PTO-Bethel Health-Nursing Admin-DNS-	6,486.00			6,486.00	11,789.00
400050-0113-14-052-0	Salary - PTO-Bethel Health-Nursing Admin-LPN-	(2,738.00)			(2,738.00)	5,832.00
400050-0113-15-021-0	Salary - PTO-Bethel Health-Nursing-CNA-	(9,959.00)			(9,959.00)	(997.00)
400050-0113-15-052-0	Salary - PTO-Bethel Health-Nursing-LPN-	2,312.00			2,312.00	(4,862.00)
400050-0113-15-092-0	Salary - PTO-Bethel Health-Nursing-RN-	(29,690.00)			(29,690.00)	14,802.00
400050-0113-21-040-0	Salary - PTO-Bethel Health-Human Resou-Dir of Hu-	6,177.00			6,177.00	(6,874.00)
400050-0113-21-049-0	Salary - PTO-Bethel Health-Human Resourc-HR Asst-	560.00			560.00	0.00
400050-0113-24-139-0	Salary - PTO-Bethel Health-Respiratory- -	0.00			0.00	(3,205.00)
400050-0113-24-157-0	Salary - PTO-Bethel Health-Respiratory- -	826.00			826.00	5,086.00
400050-0113-36-007-0	Salary - PTO-Bethel Health- -Administrative Asst-	13,623.00			13,623.00	(8,120.00)
400050-0113-36-013-0	Salary - PTO-Bethel Health- -Aide-	2,377.00			2,377.00	(2,497.00)
400050-0113-36-021-0	Salary - PTO-Bethel Health- -CNA-	6,678.00			6,678.00	2,435.00
400050-0113-36-031-0	Salary - PTO-Bethel Health- -Cook-	78.00			78.00	(1,377.00)
400050-0113-36-048-0	Salary - PTO-Bethel Health- -Housekeeper-	816.00			816.00	(2,475.00)
400050-0113-36-052-0	Salary - PTO-Bethel Health- -LPN-	2,808.00			2,808.00	(6,932.00)
400050-0113-36-086-0	Salary - PTO-Bethel Health- -Rec Therapist-	790.00			790.00	(1,837.00)
400050-0113-36-092-0	Salary - PTO-Bethel Health- -RN-	(1,700.00)			(1,700.00)	4,222.00
400050-0113-36-101-0	Salary - PTO-Bethel Health- -Supervisor-	(498.00)			(498.00)	(185.00)
401000-0113-29-000-0	FICA-Bethel Health-Emp Benefits- -	819,951.00			819,951.00	755,016.00
401100-0113-29-000-0	FUI-Bethel Health-Emp Benefits- -	18,193.00			18,193.00	12,550.00
401200-0113-29-000-0	SUI-Bethel Health-Emp Benefits- -	87,716.00			87,716.00	145,945.00
401300-0113-29-000-0	Health Ins-Bethel Health-Emp Benefits- -	1,664,424.00			1,664,424.00	1,009,644.00
401400-0113-29-000-0	Workers Compensation-Bethel Health-Emp Benefit -	482,876.00			482,876.00	518,127.00
401450-0113-29-000-0	Workers Comp Retro Exp-Bethel Health-Emp Benef -	0.00			0.00	3,654.00
401700-0113-29-000-0	Pension-Bethel Health-Emp Benefits- -	621,329.00			621,329.00	240,679.00
410000-0113-03-000-0	Supplies-Bethel-Administration	5,366.00			5,366.00	1,627.00
410000-0113-04-000-0	Supplies-Bethel-Fiscal Operations	45,002.00			45,002.00	27,168.00
410000-0113-07-000-0	Supplies-Bethel-Rec Therapy	16,679.00			16,679.00	12,745.00
410000-0113-08-000-0	Supplies-Bethel-Maintenance	64,218.00			64,218.00	54,545.00
410000-0113-09-000-0	Supplies-Bethel-Housekeeping	68,441.00			68,441.00	47,797.00
410000-0113-10-000-0	Supplies-Bethel-Laundry	16,296.00			16,296.00	10,709.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
410000-0113-13-000-0	Supplies-Bethel-Dietary	96,798.00			96,798.00	58,314.00
410000-0113-15-000-0	Supplies-Bethel-Nursing	248,373.00			248,373.00	223,530.00
410000-0113-18-000-0	Supplies-Bethel-Marketing	42,328.00			42,328.00	14,765.00
410000-0113-22-000-0	Supplies-Bethel-Medical Services	0.00			0.00	28.00
410019-0113-03-000-0	Supplies COVID-Bethel-Administration	0.00			0.00	37.00
410019-0113-04-000-0	Supplies COVID-Bethel-Fiscal Operations	0.00			0.00	51.00
410019-0113-09-000-0	Supplies COVID-Bethel-Housekeeping	857.00			857.00	1,923.00
410019-0113-15-000-0	Supplies COVID-Bethel-Nursing	52,715.00			52,715.00	63,560.00
411010-0113-22-000-0	Flu Vaccine-Bethel Health-Medical Services- -	20,009.00			20,009.00	6,560.00
411200-0113-23-000-0	Drugs Medicare Pt A-Bethel-Rehab Tpy and Ancllry	692,065.00			692,065.00	729,479.00
411700-0113-22-000-0	House Drugs (OTC)-Bethel Health-Medical Servic- -	21,825.00			21,825.00	22,331.00
412000-0113-13-000-0	Food-Bethel-Dietary	504,868.00			504,868.00	455,971.00
412000-0113-36-000-0	Food-Dietary - ALU-Bethel	134,385.00			134,385.00	166,197.00
412100-0113-13-000-0	Food Supplements-Bethel-Dietary	14,431.00			14,431.00	14,430.00
413001-0113-23-000-0	Oxygen Non Billable-Bethel-Rehab Tpy and Ancllry	13,262.00			13,262.00	20,412.00
413500-0113-23-000-0	IV Thy Supplies-Bethel-Rehab Tpy and Ancllry	10,706.00			10,706.00	12,316.00
414000-0113-10-000-0	Diapers-Bethel-Laundry	86,583.00			86,583.00	77,123.00
414100-0113-10-000-0	Linen-Bethel-Laundry	21,351.00			21,351.00	14,096.00
420000-0113-03-000-0	Minor Equip-Bethel-Administration	517.00			517.00	0.00
420000-0113-07-000-0	Minor Equip-Bethel-Rec Therapy	442.00			442.00	1,824.00
420000-0113-08-000-0	Minor Equip-Bethel-Maintenance	858.00			858.00	0.00
420000-0113-13-000-0	Minor Equip-Bethel-Dietary	751.00			751.00	540.00
420000-0113-15-000-0	Minor Equip-Bethel-Nursing	1,306.00			1,306.00	725.00
431000-0113-02-000-0	Consulting Fees-Bethel-Admin Staff	283,859.00			283,859.00	0.00
431000-0113-03-000-0	Consulting Fees-Bethel-Administration	34,824.00			34,824.00	12,423.00
431000-0113-04-000-0	Consulting Fees-Bethel-Fiscal Operations	6,986.00			0.00	0.00
			RJE - 1	(6,986.00)	(6,986.00)	
431000-0113-06-000-0	Consulting Fees-Bethel-Social service	0.00			0.00	335.00
431000-0113-15-000-0	Consulting Fees-Bethel-Nursing	32,192.00			32,192.00	48,451.00
431000-0113-22-000-0	Consulting Fees-Bethel-Medical Services	0.00			0.00	84,000.00
431000-0113-36-000-0	Consulting Fees-Bethel-ALU	0.00			0.00	11,590.00
431010-0113-23-000-0	Pharmacy fees-Bethel Health-Rehab Tpy and Ancl- -	18,582.00			18,582.00	20,812.00
432000-0113-03-000-0	Accounting Fees-Bethel-Administration	46,900.00			46,900.00	58,835.00
433000-0113-03-000-0	Legal Fees-Bethel-Administration	10,524.00			10,524.00	2,150.00
433100-0113-03-000-0	Legal Fees - Labor-Bethel-Administration	27.00			27.00	8,417.00
433200-0113-03-000-0	Legal Fees - Collections-Bethel-Administration	37,911.00			37,911.00	38,938.00
433300-0113-03-000-0	Legal Fees - Non-reimbursable-Bethel-Admin	3,602.00			3,602.00	3,456.00
434000-0113-03-000-0	Shared Services-Bethel-Administration	1,128,634.00			6,986.00	1,135,620.00
			RJE - 1	6,986.00		
435200-0113-03-000-0	IT ServicesAdministration-Bethel-Administration	135,833.00			7,091.00	142,924.00
			RJE - 2	7,091.00		125,918.00
435210-0113-03-000-0	IT Rental-Bethel-Administration	66,390.00			(7,091.00)	59,299.00
			RJE - 2	(7,091.00)		57,827.00
436000-0113-22-000-0	Medical Director Fees-Bethel-Medical Services	60,000.00			60,000.00	60,000.00
436100-0113-22-000-0	Podiatrist Fees-Bethel Health-Medical Services- -	1,285.00			1,285.00	0.00
436200-0113-22-000-0	Dental Fees-Bethel-Medical Services	10,449.00			10,449.00	13,745.00
436300-0113-22-000-0	Physician Fees-Bethel Health-Medical Services- -	126,691.00			126,691.00	13,026.00
437000-0113-23-000-0	PT Fees-Bethel Health-Rehab Tpy and Ancllry- -	495,024.00			495,024.00	589,594.00
437100-0113-23-000-0	OT Fees-Bethel Health-Rehab Tpy and Ancllry- -	510,334.00			510,334.00	542,716.00
437200-0113-23-000-0	Speech Fees-Bethel Health-Rehab Tpy and Ancllr- -	256,297.00			256,297.00	141,838.00
438020-0113-27-000-0	X-Bethel-Laboratory	56,062.00			56,062.00	79,114.00
438030-0113-27-000-0	Lab Fees-Bethel-Laboratory	79,824.00			79,824.00	141,962.00
440000-0113-03-000-0	Purch Services-Bethel-Administration	2,894.00			2,894.00	235.00
440000-0113-04-000-0	Purch Services-Bethel-Fiscal Operations	80,253.00			80,253.00	70,149.00
440000-0113-07-000-0	Purch Services-Bethel-Rec Therapy	30,064.00			30,064.00	20,637.00
440000-0113-08-000-0	Purch Services-Bethel-Maintenance	213,779.00			213,779.00	239,084.00
440000-0113-13-000-0	Purch Services-Bethel-Dietary	33,167.00			33,167.00	24,415.00
440000-0113-18-000-0	Purch Services-Bethel-Marketing	0.00			0.00	23.00
440000-0113-27-000-0	Purch Services-Bethel-Laboratory	18.00			18.00	0.00
440000-0113-36-000-0	Purch Services-Bethel-ALU	0.00			0.00	4,880.00
440001-0113-08-000-0	Ground Services-Bethel-Maintenance	90,370.00			90,370.00	81,795.00
440010-0113-15-000-0	Purch Services Ambulance-Bethel-Nursing	4,642.00			4,642.00	3,069.00
440050-0113-07-000-0	Cable Expense-Bethel-Rec Therapy	36,225.00			36,225.00	35,362.00
442000-0113-08-000-0	Pest Control-Bethel Health-Maintenance- -	4,109.00			4,109.00	3,930.00
443000-0113-08-000-0	Carting-Bethel-Maintenance	57,860.00			57,860.00	51,297.00
452000-0113-04-000-0	Equip Rental-Bethel-Fiscal Operations	60,440.00			60,440.00	70,617.00
452000-0113-15-000-0	Equip Rental-Bethel-Nursing	37,502.00			37,502.00	68,209.00
452000-0113-23-000-0	Equip Rental-Bethel-Rehab Tpy and Ancllry	11,403.00			11,403.00	10,155.00
452000-0113-24-000-0	Equip Rental-Bethel-Respiratory	46,810.00			46,810.00	29,673.00
460000-0113-25-000-0	Utilities-Bethel-Property	16,445.00			16,445.00	17,940.00
461000-0113-03-000-0	Telephone-Bethel-Administration	77,963.00			77,963.00	59,823.00
461100-0113-03-000-0	Telephone - Cell-Bethel-Administration	7,209.00			7,209.00	7,110.00
462000-0113-25-000-0	Electric-Bethel-Property	236,353.00			236,353.00	288,792.00
463000-0113-25-000-0	Gas-Bethel-Property	100,385.00			100,385.00	106,997.00
464000-0113-25-000-0	Sewer-Bethel-Property	41,429.00			41,429.00	37,414.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
466000-0113-25-000-0	Water-Bethel-Property	43,946.00			43,946.00	36,953.00
471000-0113-25-000-0	Rent-Bethel-Property	2,030,126.00		(416,075.00)	1,614,051.00	2,195,149.00
			RJE - 6	(416,075.00)		
472000-0113-25-000-0	Personal Property Taxes-Bethel-Property	37,180.00			37,180.00	31,623.00
472500-0113-25-000-0	Property Insurance-Bethel-Property	4,041.00		44,248.00	48,289.00	5,697.00
			RJE - 6	44,248.00		
473000-0113-25-000-0	Real Estate Taxes-Bethel-Property	6,013.00			6,013.00	5,535.00
476000-0113-25-000-0	Interest on Notes Payable-Bethel-Property	0.00			0.00	(72,830.00)
476001-0113-25-000-0	Interest Expense NP 1-Bethel-Property	0.00			0.00	342.00
476002-0113-25-000-0	Interest Expense NP 2-Bethel-Property	65,503.00			65,503.00	20,669.00
486000-0113-25-000-0	Depr Exp MME-Bethel	107,664.00		(16,619.00)	91,045.00	82,307.00
			RJE - 7	(16,619.00)		
486300-0113-25-000-0	Depr Exp Auto-Bethel	0.00			0.00	8,677.00
491000-0113-03-000-0	Dues-Bethel-Administration	19,266.00		(3,868.00)	15,398.00	15,906.00
			RJE - 5	(3,868.00)		
491001-0113-03-000-0	Subscriptions-Bethel-Administration	12,757.00		3,068.00	15,825.00	20,441.00
			RJE - 5	3,068.00		
500000-0113-03-000-0	Licenses and Permits-Bethel-Administration	3,336.00			3,336.00	4,311.00
501000-0113-03-000-0	Advertising Employment-Bethel-Administration	1,200.00			1,200.00	1,206.00
501100-0113-03-000-0	Advertising Promotional-Bethel-Administration	22,627.00			22,627.00	2,000.00
501100-0113-18-000-0	Advertising Promotional-Bethel Health-Marketing -	12,682.00			12,682.00	13,834.00
503000-0113-03-000-0	Penalties-Bethel-Administration	50.00			50.00	257.00
503100-0113-03-000-0	Interest-Bethel-Administration	272.00			272.00	1,497.00
503100-0113-25-000-0	Interest-Bethel Health-Property -	47.00			47.00	0.00
503130-0113-03-000-0	Interest on Computer Loan-Bethel-Administratio	53.00			53.00	76.00
503200-0113-03-000-0	Bank Charges-Bethel-Administration	38,204.00			38,204.00	37,934.00
504000-0113-03-000-0	Postage-Bethel-Administration	8,051.00			8,051.00	9,524.00
505000-0113-03-000-0	Background Check-Bethel-Administration	11,010.00			11,010.00	12,938.00
507000-0113-03-000-0	Revenue Assessment-Bethel-Administration	807,820.00			807,820.00	695,068.00
508000-0113-03-000-0	Bad Debt Expense-Bethel-Administration	51,058.00			51,058.00	(2,963.00)
508010-0113-03-000-0	Bad Debt Mdcr-Bethel-Administration	35,962.00			35,962.00	0.00
508100-0113-03-000-0	Bad Debt Mdcr-Bethel-Administration	5,405.00			5,405.00	0.00
509000-0113-03-000-0	Seminars-Bethel-Administration	4,634.00			4,634.00	64,162.00
510000-0113-03-000-0	Liability Ins-Bethel-Administration	139,075.00			139,075.00	137,957.00
511000-0113-03-000-0	Auto Ins-Bethel-Administration	3,754.00			3,754.00	3,547.00
513000-0113-03-000-0	Crime Ins-Bethel-Administration	1,940.00			1,940.00	0.00
520000-0113-03-000-0	Auto Expense-Bethel-Administration	9,251.00			9,251.00	14,342.00
521000-0113-03-000-0	Travel Expense-Bethel-Administration	2,618.00			2,618.00	2,042.00
522000-0113-03-000-0	Hotel Expense-Bethel-Administration	397.00			397.00	2.00
523000-0113-03-000-0	Emp Benefits-Bethel-Administration	29,388.00			29,388.00	26,291.00
530000-0113-15-000-0	Pool RNs-Bethel-Nursing	251,659.00			251,659.00	111,113.00
531000-0113-15-000-0	Pool LPNs-Bethel-Nursing	1,510,295.00			1,510,295.00	1,523,724.00
532000-0113-15-000-0	Pool CNA-Bethel-Nursing	798,649.00			798,649.00	276,942.00
533000-0113-10-000-0	Outside Services-Bethel Health-Laundry -	28,466.00			28,466.00	25,429.00
540000-0113-03-000-0	Donations-Bethel-Administration	200.00			200.00	0.00
541000-0113-03-000-0	Misc. Expense-Bethel Health-Administration -	10,729.00			10,729.00	13,101.00
541001-0113-03-000-0	Political Contrib -Bethel Health-Administration -	0.00			0.00	1,250.00
541050-0113-03-000-0	Prior Period Expense-Bethel-Administration	(44,457.00)			(44,457.00)	(65,568.00)
542000-0113-03-000-0	Corporate Tax - State-Bethel Health-Administra -	141,327.00			141,327.00	(1,258.00)
542900-0113-03-000-0	CT PET Tax Expense-Bethel-Administration	208,894.00			208,894.00	(26,506.00)
Marcum 102	Chamber Dues	0.00		800.00	800.00	400.00
			RJE - 5	800.00		
Marcum 103	MDS Coordinator	0.00		165,125.00	165,125.00	185,607.00
			RJE - 3	165,125.00		
Marcum 104	Staff Development	0.00		105,955.00	105,955.00	71,642.00
			RJE - 3	105,955.00		
Marcum 105	Infection Control	0.00		79,938.00	79,938.00	69,100.00
			RJE - 3	79,938.00		
Marcum 106	RE Taxes	0.00		371,827.00	371,827.00	0.00
			RJE - 6	371,827.00		
Marcum 107	Leasehold Improvements	0.00		83,097.00	83,097.00	0.00
			RJE - 7	83,097.00		
Marcum 108	Depreciation - Leasehold Improvements	0.00		16,619.00	16,619.00	0.00
			RJE - 7	16,619.00		
<b>Total</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 - Bethel Health Care**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - TB Combined Detail LS 2**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [1.43]</b>	<b>Operators/Owners - SNF Only</b>					
400000-0113-01-072-0	Salary-Bethel Health-Operator-Operator-	600.00		30,600.00	31,200.00	31,200.00
<b>Subtotal [1.43]</b>	<b>Operators/Owners - SNF Only</b>	<b>600.00</b>		<b>30,600.00</b>	<b>31,200.00</b>	<b>31,200.00</b>
<b>Subgroup : [2.43]</b>	<b>Administrators - SNF Direct - ALU &amp; RCH Days</b>					
400000-0113-03-009-0	Salary-Bethel Health-Administration-Administrato-	221,905.00		(30,600.00)	191,305.00	186,429.00
400000-0113-03-017-0	Salary-Bethel Health-Administration-Assst Adminis-	0.00		0.00	0.00	27,830.00
400000-0113-36-038-0	Salary-Bethel Health-Director-ALU	109,651.00		0.00	109,651.00	129,429.00
400050-0113-03-017-0	Salary - PTO-Bethel Health-Administrat-Assst Admi-	1,155.00		0.00	1,155.00	1,798.00
<b>Subtotal [2.43]</b>	<b>Administrators - SNF Direct - ALU &amp; RCH Days</b>	<b>332,711.00</b>		<b>(30,600.00)</b>	<b>302,111.00</b>	<b>345,486.00</b>
<b>Subgroup : [4.10]</b>	<b>Other Administrative Salaries - SNF</b>					
400000-0113-03-114-0	Salary-Bethel Health-Administration-Program Coord	55,138.00		0.00	55,138.00	53,825.00
400050-0113-03-114-0	Salary - PTO-Bethel Health-Administrat-Pharmacy -	2,139.00		0.00	2,139.00	989.00
<b>Subtotal [4.10]</b>	<b>Other Administrative Salaries - SNF</b>	<b>57,277.00</b>		<b>0.00</b>	<b>57,277.00</b>	<b>54,814.00</b>
<b>Subgroup : [4.19]</b>	<b>Other Admin - Cascade Days</b>					
400000-0113-36-007-0	Supervisor ssisted Living Bethel	209,215.00		0.00	209,215.00	208,523.00
400050-0113-36-007-0	Salary - PTO-Bethel Health- -Administrative Asst-	13,623.00		0.00	13,623.00	(8,120.00)
<b>Subtotal [4.19]</b>	<b>Other Admin - Cascade Days</b>	<b>222,838.00</b>		<b>0.00</b>	<b>222,838.00</b>	<b>200,403.00</b>
<b>Subgroup : [4.38]</b>	<b>Other Admin - Patient days</b>					
400000-0113-03-007-0	Salary-Bethel Health-Administration-Administrati-	228,495.00		0.00	228,495.00	181,694.00
400000-0113-04-007-0	Salary-Bethel Health-Fiscal Operations-Administr-	231,968.00		0.00	231,968.00	166,708.00
400000-0113-21-040-0	Salary-Bethel Health-Human Resources-Dir of Huma-	83,878.00		0.00	83,878.00	79,382.00
400000-0113-21-049-0	Salary-Bethel Health-Human Resources-HR Asst-	7,308.00		0.00	7,308.00	0.00
400050-0113-03-007-0	Salary - PTO-Bethel Health-Administrat-Administr-	2,075.00		0.00	2,075.00	150.00
400050-0113-04-007-0	Salary - PTO-Bethel Health-Fiscal Oper-Administr-	13,698.00		0.00	13,698.00	949.00
400050-0113-21-040-0	Salary - PTO-Bethel Health-Human Resou-Dir of Hu-	6,177.00		0.00	6,177.00	(6,874.00)
400050-0113-21-049-0	Salary - PTO-Bethel Health-Human Resourc-HR Asst-	560.00		0.00	560.00	0.00
<b>Subtotal [4.38]</b>	<b>Other Admin - Patient days</b>	<b>574,159.00</b>		<b>0.00</b>	<b>574,159.00</b>	<b>422,009.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian - Meals</b>					
400000-0113-13-035-0	Salary-Bethel Health-Dietary-Dietician-	72,863.00		0.00	72,863.00	75,952.00
400050-0113-13-035-0	Salary - PTO-Bethel Health-Dietary-Dietician-	(1,568.00)		0.00	(1,568.00)	63.00
<b>Subtotal [5A]</b>	<b>Head Dietitian - Meals</b>	<b>71,295.00</b>		<b>0.00</b>	<b>71,295.00</b>	<b>76,015.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>					
400000-0113-13-101-0	Salary-Bethel Health-Dietary-Supervisor-	95,400.00		0.00	95,400.00	103,838.00
400000-0113-36-101-0	Director of Dietary - Bethel	70,591.00		0.00	70,591.00	52,000.00
400050-0113-13-101-0	Salary - PTO-Bethel Health-Dietary-Supervisor-	3,193.00		0.00	3,193.00	2,714.00
400050-0113-36-101-0	Salary - PTO-Bethel Health- -Supervisor-	(498.00)		0.00	(498.00)	(185.00)
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b>168,686.00</b>		<b>0.00</b>	<b>168,686.00</b>	<b>158,367.00</b>
<b>Subgroup : [5C.3]</b>	<b>Dietary Workers - Meals</b>					
400000-0113-13-013-0	Salary-Bethel Health-Dietary-Aide-	564,986.00		0.00	564,986.00	465,738.00
400000-0113-13-031-0	Salary-Bethel Health-Dietary-Cook-	145,076.00		0.00	145,076.00	144,611.00
400000-0113-36-013-0	Salary-Dietary Aide-ALU-Bethel	282,438.00		0.00	282,438.00	244,408.00
400000-0113-36-031-0	Salary-Bethel Health- -Cook-	155,642.00		0.00	155,642.00	165,761.00
400050-0113-13-013-0	Salary - PTO-Bethel Health-Dietary-Aide-	3,974.00		0.00	3,974.00	8,849.00
400050-0113-13-031-0	Salary - PTO-Bethel Health-Dietary-Cook-	(35.00)		0.00	(35.00)	(3,828.00)
400050-0113-36-013-0	Salary - PTO-Bethel Health- -Aide-	2,377.00		0.00	2,377.00	(2,497.00)
400050-0113-36-031-0	Salary - PTO-Bethel Health- -Cook-	78.00		0.00	78.00	(1,377.00)
<b>Subtotal [5C.3]</b>	<b>Dietary Workers - Meals</b>	<b>1,154,536.00</b>		<b>0.00</b>	<b>1,154,536.00</b>	<b>1,021,665.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper - Patient Days</b>					
400000-0113-09-101-0	Salary-Bethel Health-Housekeeping-Supervisor-	66,691.00		0.00	66,691.00	65,588.00
400050-0113-09-101-0	Salary - PTO-Bethel Health-Housekeepin-Supervis-	327.00		0.00	327.00	(2,525.00)
<b>Subtotal [6A]</b>	<b>Head Housekeeper - Patient Days</b>	<b>67,018.00</b>		<b>0.00</b>	<b>67,018.00</b>	<b>63,063.00</b>
<b>Subgroup : [6B.2]</b>	<b>Other Housekeeping Workers - Patient Days</b>					
400000-0113-09-048-0	Salary-Bethel Health-Housekeeping-Housekeeper-	636,968.00		0.00	636,968.00	617,717.00
400000-0113-36-048-0	Salary-Hskpg-ALU-Bethel	329.00		0.00	329.00	6,834.00
400050-0113-09-048-0	Salary - PTO-Bethel Health-Housekeepin-Housekeep-	6,973.00		0.00	6,973.00	2,608.00
400050-0113-36-048-0	Salary - PTO-Bethel Health- -Housekeeper-	816.00		0.00	816.00	(2,475.00)
<b>Subtotal [6B.2]</b>	<b>Other Housekeeping Workers - Patient Days</b>	<b>645,086.00</b>		<b>0.00</b>	<b>645,086.00</b>	<b>624,684.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance - Sq Ft</b>					
400000-0113-08-101-0	Salary-Bethel Health-Maintenance-Supervisor-	81,327.00		0.00	81,327.00	94,104.00
400050-0113-08-101-0	Salary - PTO-Bethel Health-Maintenance-Supervis-	(5,280.00)		0.00	(5,280.00)	1,465.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance - Sq Ft</b>	<b>76,047.00</b>		<b>0.00</b>	<b>76,047.00</b>	<b>95,569.00</b>
<b>Subgroup : [7B.2]</b>	<b>Other Maintenance Workers - Square Footage-MHC Campus</b>					
400000-0113-08-058-0	Salary-Bethel Health-Maintenance-Maintenance Wor-	188,820.00		0.00	188,820.00	128,097.00
400050-0113-08-058-0	Salary - PTO-Bethel Health-Maintenance-Maintenan-	1,960.00		0.00	1,960.00	(836.00)
<b>Subtotal [7B.2]</b>	<b>Other Maintenance Workers - Square Footage-MHC Campus</b>	<b>190,780.00</b>		<b>0.00</b>	<b>190,780.00</b>	<b>127,261.00</b>
<b>Subgroup : [8B.5]</b>	<b>Other Laundry Workers - Cascade Patient Days</b>					
400000-0113-36-051-0	Salary-Laundry-ALU-Bethel	43,473.00		0.00	43,473.00	26,694.00
<b>Subtotal [8B.5]</b>	<b>Other Laundry Workers - Cascade Patient Days</b>	<b>43,473.00</b>		<b>0.00</b>	<b>43,473.00</b>	<b>26,694.00</b>
<b>Subgroup : [8B.3]</b>	<b>Other Laundry Workers - SNF Only</b>					
400000-0113-10-051-0	Salary-Bethel Health-Laundry-Laundry Aide-	160,881.00		0.00	160,881.00	147,192.00
400050-0113-10-051-0	Salary - PTO-Bethel Health-Laundry-Laundry Aide-	(3,327.00)		0.00	(3,327.00)	2,456.00
<b>Subtotal [8B.3]</b>	<b>Other Laundry Workers - SNF Only</b>	<b>157,554.00</b>		<b>0.00</b>	<b>157,554.00</b>	<b>149,648.00</b>
<b>Subgroup : [12A.19]</b>	<b>Director of Nurses/Assistant Director - SNF Only</b>					
400000-0113-14-012-0	Salary-Bethel Health-Nursing Admin-ADNS-	171,708.00		0.00	171,708.00	192,068.00
400000-0113-14-044-0	Salary-Bethel Health-Nursing Admin-DNS-	162,071.00		0.00	162,071.00	157,842.00
400050-0113-14-012-0	Salary - PTO-Bethel Health-Nursing Admin-ADNS-	14,352.00		0.00	14,352.00	(3,591.00)
400050-0113-14-044-0	Salary - PTO-Bethel Health-Nursing Admin-DNS-	6,486.00		0.00	6,486.00	11,789.00
<b>Subtotal [12A.19]</b>	<b>Director of Nurses/Assistant Director - SNF Only</b>	<b>354,617.00</b>		<b>0.00</b>	<b>354,617.00</b>	<b>358,108.00</b>

<b>Subgroup : [12B1.10]</b>	<b>RNs - Direct Care - SNF Only</b>				
400000-0113-15-092-0	Salary-Bethel Health-Nursing-RN-	1,462,998.00	(351,018.00)	1,111,980.00	1,008,299.00
			(351,018.00)		
400050-0113-15-092-0	Salary - PTO-Bethel Health-Nursing-RN-	(29,690.00)	0.00	(29,690.00)	14,802.00
400050-0113-36-092-0	Salary - PTO-Bethel Health -RN-	(1,700.00)	0.00	(1,700.00)	4,222.00
<b>Subtotal [12B1.10]</b>	<b>RNs - Direct Care - SNF Only</b>	<b>1,431,608.00</b>	<b>(351,018.00)</b>	<b>1,080,590.00</b>	<b>1,027,323.00</b>
<b>Subgroup : [12B1.12]</b>	<b>RNs - Direct Care - Cascades Days</b>				
400000-0113-36-092-0	Salary-RN-ALU-Bethel	55,504.00	0.00	55,504.00	34,862.00
<b>Subtotal [12B1.12]</b>	<b>RNs - Direct Care - Cascades Days</b>	<b>55,504.00</b>	<b>0.00</b>	<b>55,504.00</b>	<b>34,862.00</b>
<b>Subgroup : [12B2.10]</b>	<b>RNs - Administrative - SNF Only</b>				
400000-0113-14-028-0	Salary-Bethel Health-Nursing Admin-Clerical-	81,345.00	0.00	81,345.00	0.00
400050-0113-14-028-0	Salary - PTO-Bethel Health-Nursing Admi-Clerical-	2,911.00	0.00	2,911.00	0.00
Marcum 103	MDS Coordinator	0.00	165,125.00	165,125.00	185,607.00
			165,125.00		
Marcum 104	Staff Development	0.00	105,955.00	105,955.00	71,642.00
			105,955.00		
Marcum 105	Infection Control	0.00	79,938.00	79,938.00	69,100.00
			79,938.00		
<b>Subtotal [12B2.10]</b>	<b>RNs - Administrative - SNF Only</b>	<b>84,256.00</b>	<b>351,018.00</b>	<b>435,274.00</b>	<b>326,349.00</b>
<b>Subgroup : [12C1.10]</b>	<b>LPNs - Direct Care - SNF Only</b>				
400000-0113-15-052-0	Salary-Bethel Health-Nursing-LPN-	1,134,740.00	0.00	1,134,740.00	1,097,915.00
400050-0113-15-052-0	Salary - PTO-Bethel Health-Nursing-LPN-	2,312.00	0.00	2,312.00	(4,862.00)
400050-0113-36-052-0	Salary - PTO-Bethel Health -LPN-	2,808.00	0.00	2,808.00	(6,932.00)
<b>Subtotal [12C1.10]</b>	<b>LPNs - Direct Care - SNF Only</b>	<b>1,139,860.00</b>	<b>0.00</b>	<b>1,139,860.00</b>	<b>1,086,121.00</b>
<b>Subgroup : [12C1.12]</b>	<b>LPNs - Direct Care - Cascade Days</b>				
400000-0113-36-052-0	Salary-LPN-ALU-Bethel	117,190.00	0.00	117,190.00	133,138.00
<b>Subtotal [12C1.12]</b>	<b>LPNs - Direct Care - Cascade Days</b>	<b>117,190.00</b>	<b>0.00</b>	<b>117,190.00</b>	<b>133,138.00</b>
<b>Subgroup : [12C2.10]</b>	<b>LPNs - Administrative - SNF</b>				
400000-0113-14-052-0	Salary-Bethel Health-Nursing Admin-LPN-	88,689.00	0.00	88,689.00	87,647.00
400050-0113-14-052-0	Salary - PTO-Bethel Health-Nursing Admin-LPN-	(2,738.00)	0.00	(2,738.00)	5,832.00
<b>Subtotal [12C2.10]</b>	<b>LPNs - Administrative - SNF</b>	<b>85,951.00</b>	<b>0.00</b>	<b>85,951.00</b>	<b>93,479.00</b>
<b>Subgroup : [12D.10]</b>	<b>Aides and Attendants - SNF Only</b>				
400000-0113-15-021-0	Salary-Bethel Health-Nursing-CNA-	2,732,898.00	0.00	2,732,898.00	2,432,608.00
400050-0113-15-021-0	Salary - PTO-Bethel Health-Nursing-CNA-	(9,959.00)	0.00	(9,959.00)	(997.00)
400050-0113-36-021-0	Salary - PTO-Bethel Health -CNA-	6,678.00	0.00	6,678.00	2,435.00
<b>Subtotal [12D.10]</b>	<b>Aides and Attendants - SNF Only</b>	<b>2,729,617.00</b>	<b>0.00</b>	<b>2,729,617.00</b>	<b>2,434,046.00</b>
<b>Subgroup : [12D.12]</b>	<b>Aides and Attendants - Cascades Days</b>				
400000-0113-36-021-0	Salary-CNA-ALU-Bethel	384,483.00	0.00	384,483.00	344,386.00
<b>Subtotal [12D.12]</b>	<b>Aides and Attendants - Cascades Days</b>	<b>384,483.00</b>	<b>0.00</b>	<b>384,483.00</b>	<b>344,386.00</b>
<b>Subgroup : [12H.10]</b>	<b>Recreation Workers - SNF</b>				
400000-0113-07-086-0	Salary-Bethel Health-Rec Therapy-Rec Therapist-	207,422.00	0.00	207,422.00	192,785.00
400050-0113-07-086-0	Salary - PTO-Bethel Health-Rec Therapy-Rec Thera-	896.00	0.00	896.00	(1,768.00)
400050-0113-36-086-0	Salary - PTO-Bethel Health -Rec Therapist-	790.00	0.00	790.00	(1,837.00)
<b>Subtotal [12H.10]</b>	<b>Recreation Workers - SNF</b>	<b>209,108.00</b>	<b>0.00</b>	<b>209,108.00</b>	<b>189,180.00</b>
<b>Subgroup : [12H.39]</b>	<b>Recreation Worker - Cascade Patient Days</b>				
400000-0113-36-086-0	Salary-Recreation-ALU-Bethel	126,448.00	0.00	126,448.00	116,201.00
<b>Subtotal [12H.39]</b>	<b>Recreation Worker - Cascade Patient Days</b>	<b>126,448.00</b>	<b>0.00</b>	<b>126,448.00</b>	<b>116,201.00</b>
<b>Subgroup : [12M.28]</b>	<b>Social Workers/Case Management - SNF Only</b>				
400000-0113-06-007-0	Salary-Bethel Health-Social service-Administrati-	46,957.00	0.00	46,957.00	45,463.00
400000-0113-06-038-0	Salary-Bethel Health-Social service-Dir-	82,900.00	0.00	82,900.00	77,277.00
400000-0113-06-096-0	Salary-Bethel Health-Social service-Social Worke-	50,241.00	0.00	50,241.00	63,310.00
400050-0113-06-007-0	Salary - PTO-Bethel Health-Social serv-Administra-	(936.00)	0.00	(936.00)	185.00
400050-0113-06-038-0	Salary - PTO-Bethel Health-Social service-Dir-	4,476.00	0.00	4,476.00	(47.00)
400050-0113-06-096-0	Salary - PTO-Bethel Health-Social serv-Social Wo-	(976.00)	0.00	(976.00)	(482.00)
<b>Subtotal [12M.28]</b>	<b>Social Workers/Case Management - SNF Only</b>	<b>182,662.00</b>	<b>0.00</b>	<b>182,662.00</b>	<b>185,706.00</b>
<b>Subgroup : [12O.10]</b>	<b>Other - SNF</b>				
400000-0113-05-065-0	Salary-Bethel Health-Medical Records-Medical Rec-	38,466.00	0.00	38,466.00	28,560.00
400000-0113-11-011-0	Salary-Bethel Health-Admissions-Admissions Coord-	13,713.00	0.00	13,713.00	61,025.00
400000-0113-11-038-0	Salary-Bethel Health-Admissions-Dir-	271,734.00	0.00	271,734.00	228,469.00
400000-0113-24-139-0	Salary-Bethel Health-Respiratory -	(1,013.00)	0.00	(1,013.00)	65,049.00
400000-0113-24-157-0	Salary-Bethel Health-Respiratory -	87,942.00	0.00	87,942.00	14,228.00
400050-0113-05-065-0	Salary - PTO-Bethel Health-Medical Rec-Medical R-	1,521.00	0.00	1,521.00	1,550.00
400050-0113-11-011-0	Salary - PTO-Bethel Health-Admissions-Admissions-	(2,866.00)	0.00	(2,866.00)	1,602.00
400050-0113-11-038-0	Salary - PTO-Bethel Health-Admissions-Dir-	793.00	0.00	793.00	(2,935.00)
400050-0113-24-139-0	Salary - PTO-Bethel Health-Respiratory -	0.00	0.00	0.00	(3,205.00)
400050-0113-24-157-0	Salary - PTO-Bethel Health-Respiratory -	826.00	0.00	826.00	5,086.00
<b>Subtotal [12O.10]</b>	<b>Other - SNF</b>	<b>411,116.00</b>	<b>0.00</b>	<b>411,116.00</b>	<b>399,429.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>11,074,480.00</b>	<b>0.00</b>	<b>11,074,480.00</b>	<b>10,125,206.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [2.22]</b>	<b>Dentist - SNF Only</b>				
436200-0113-22-000-0	Dental Fees-Bethel-Medical Services	10,449.00	0.00	10,449.00	13,745.00
<b>Subtotal [2.22]</b>	<b>Dentist - SNF Only</b>	<b>10,449.00</b>	<b>0.00</b>	<b>10,449.00</b>	<b>13,745.00</b>
<b>Subgroup : [3.10]</b>	<b>Pharmacist - SNF</b>				
431010-0113-23-000-0	Pharmacy fees-Bethel Health-Rehab Tpy and Ancil-	18,582.00	0.00	18,582.00	20,812.00
<b>Subtotal [3.10]</b>	<b>Pharmacist - SNF</b>	<b>18,582.00</b>	<b>0.00</b>	<b>18,582.00</b>	<b>20,812.00</b>
<b>Subgroup : [4]</b>	<b>Podiatrist</b>				
436100-0113-22-000-0	Podiatrist Fees-Bethel Health-Medical Services -	1,285.00	0.00	1,285.00	0.00
<b>Subtotal [4]</b>	<b>Podiatrist</b>	<b>1,285.00</b>	<b>0.00</b>	<b>1,285.00</b>	<b>0.00</b>
<b>Subgroup : [5A.07]</b>	<b>PT - Resident Care - PT</b>				
437000-0113-23-000-0	PT Fees-Bethel Health-Rehab Tpy and Ancilry- -	495,024.00	0.00	495,024.00	589,594.00
<b>Subtotal [5A.07]</b>	<b>PT - Resident Care - PT</b>	<b>495,024.00</b>	<b>0.00</b>	<b>495,024.00</b>	<b>589,594.00</b>
<b>Subgroup : [6.33]</b>	<b>Social Worker - Capacity</b>				
431000-0113-06-000-0	Consulting Fees-Bethel-Social service	0.00	0.00	0.00	335.00

<b>Subtotal [6.33]</b>	<b>Social Worker - Capacity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>335.00</b>
<b>Subgroup : [8A.38]</b>	<b>Medical Director - Total Patient Days</b>				
436000-0113-22-000-0	Medical Director Fees-Bethel-Medical Services	60,000.00	0.00	60,000.00	60,000.00
<b>Subtotal [8A.38]</b>	<b>Medical Director - Total Patient Days</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>60,000.00</b>
<b>Subgroup : [8C]</b>	<b>Resident Care - SNF Only</b>				
436300-0113-22-000-0	Physician Fees-Bethel Health-Medical Services- -	126,691.00	0.00	126,691.00	13,026.00
<b>Subtotal [8C]</b>	<b>Resident Care - SNF Only</b>	<b>126,691.00</b>	<b>0.00</b>	<b>126,691.00</b>	<b>13,026.00</b>
<b>Subgroup : [9A.08]</b>	<b>ST - Resident Care - ST</b>				
437200-0113-23-000-0	Speech Fees-Bethel Health-Rehab Tpy and Ancilr- -	256,297.00	0.00	256,297.00	141,838.00
<b>Subtotal [9A.08]</b>	<b>ST - Resident Care - ST</b>	<b>256,297.00</b>	<b>0.00</b>	<b>256,297.00</b>	<b>141,838.00</b>
<b>Subgroup : [10A.22]</b>	<b>OT - Resident Care - Non reimb</b>				
437100-0113-23-000-0	OT Fees-Bethel Health-Rehab Tpy and Ancilry- -	510,334.00	0.00	510,334.00	542,716.00
<b>Subtotal [10A.22]</b>	<b>OT - Resident Care - Non reimb</b>	<b>510,334.00</b>	<b>0.00</b>	<b>510,334.00</b>	<b>542,716.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care - SNF Only</b>				
530000-0113-15-000-0	Pool RNs-Bethel-Nursing	251,659.00	0.00	251,659.00	111,113.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care - SNF Only</b>	<b>251,659.00</b>	<b>0.00</b>	<b>251,659.00</b>	<b>111,113.00</b>
<b>Subgroup : [11B.10]</b>	<b>LPN's - SNF Only</b>				
531000-0113-15-000-0	Pool LPNs-Bethel-Nursing	1,510,295.00	0.00	1,510,295.00	1,523,724.00
<b>Subtotal [11B.10]</b>	<b>LPN's - SNF Only</b>	<b>1,510,295.00</b>	<b>0.00</b>	<b>1,510,295.00</b>	<b>1,523,724.00</b>
<b>Subgroup : [11C]</b>	<b>Aides - SNF Only</b>				
532000-0113-15-000-0	Pool CNA-Bethel-Nursing	798,649.00	0.00	798,649.00	276,942.00
<b>Subtotal [11C]</b>	<b>Aides - SNF Only</b>	<b>798,649.00</b>	<b>0.00</b>	<b>798,649.00</b>	<b>276,942.00</b>
<b>Subgroup : [12.14]</b>	<b>Other - SNF Only</b>				
431000-0113-15-000-0	Consulting Fees-Bethel-Nursing	32,192.00	0.00	32,192.00	48,451.00
<b>Subtotal [12.14]</b>	<b>Other - SNF Only</b>	<b>32,192.00</b>	<b>0.00</b>	<b>32,192.00</b>	<b>48,451.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>4,071,457.00</b>	<b>0.00</b>	<b>4,071,457.00</b>	<b>3,342,296.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1.15]</b>	<b>Workmen's Compensation - Salary%</b>				
401400-0113-29-000-0	Workers Compensation-Bethel Health-Emp Benefit- -	482,876.00	0.00	482,876.00	518,127.00
401450-0113-29-000-0	Workers Comp Retro Exp-Bethel Health-Emp Benef- -	0.00	0.00	0.00	3,654.00
<b>Subtotal [1A1.15]</b>	<b>Workmen's Compensation - Salary%</b>	<b>482,876.00</b>	<b>0.00</b>	<b>482,876.00</b>	<b>521,781.00</b>
<b>Subgroup : [1A3.15]</b>	<b>Unemployment Insurance - Salary %</b>				
401100-0113-29-000-0	FUI-Bethel Health-Emp Benefits- -	18,193.00	0.00	18,193.00	12,550.00
401200-0113-29-000-0	SUI-Bethel Health-Emp Benefits- -	87,716.00	0.00	87,716.00	145,945.00
<b>Subtotal [1A3.15]</b>	<b>Unemployment Insurance - Salary %</b>	<b>105,909.00</b>	<b>0.00</b>	<b>105,909.00</b>	<b>158,495.00</b>
<b>Subgroup : [1A4.15]</b>	<b>Social Security (FICA) - Salary %</b>				
401000-0113-29-000-0	FICA-Bethel Health-Emp Benefits- -	819,951.00	0.00	819,951.00	755,016.00
<b>Subtotal [1A4.15]</b>	<b>Social Security (FICA) - Salary %</b>	<b>819,951.00</b>	<b>0.00</b>	<b>819,951.00</b>	<b>755,016.00</b>
<b>Subgroup : [1A5.15]</b>	<b>Health Insurance - Salary %</b>				
401300-0113-29-000-0	Health Ins-Bethel Health-Emp Benefits- -	1,664,424.00	0.00	1,664,424.00	1,009,644.00
<b>Subtotal [1A5.15]</b>	<b>Health Insurance - Salary %</b>	<b>1,664,424.00</b>	<b>0.00</b>	<b>1,664,424.00</b>	<b>1,009,644.00</b>
<b>Subgroup : [1A7.15]</b>	<b>Pensions - Salary %</b>				
401700-0113-29-000-0	Pension-Bethel Health-Emp Benefits- -	621,329.00	0.00	621,329.00	240,679.00
<b>Subtotal [1A7.15]</b>	<b>Pensions - Salary %</b>	<b>621,329.00</b>	<b>0.00</b>	<b>621,329.00</b>	<b>240,679.00</b>
<b>Subgroup : [1A9.15]</b>	<b>Other - Total Patient Days</b>				
523000-0113-03-000-0	Emp Benefits-Bethel-Administration	29,388.00	0.00	29,388.00	26,291.00
<b>Subtotal [1A9.15]</b>	<b>Other - Total Patient Days</b>	<b>29,388.00</b>	<b>0.00</b>	<b>29,388.00</b>	<b>26,291.00</b>
<b>Subgroup : [1C.22]</b>	<b>Bad Debts - Total Patient Days</b>				
508000-0113-03-000-0	Bad Debt Expense-Bethel-Administration	51,058.00	0.00	51,058.00	(2,963.00)
508010-0113-03-000-0	Bad Debt Mdcr-Bethel-Administration	35,962.00	0.00	35,962.00	0.00
508100-0113-03-000-0	Bad Debt Mdcr-Bethel-Administration	5,405.00	0.00	5,405.00	0.00
<b>Subtotal [1C.22]</b>	<b>Bad Debts - Total Patient Days</b>	<b>92,425.00</b>	<b>0.00</b>	<b>92,425.00</b>	<b>(2,963.00)</b>
<b>Subgroup : [1D.38]</b>	<b>Accounting and Auditing - Total Patient Days</b>				
432000-0113-03-000-0	Accounting Fees-Bethel-Administration	46,900.00	0.00	46,900.00	58,835.00
<b>Subtotal [1D.38]</b>	<b>Accounting and Auditing - Total Patient Days</b>	<b>46,900.00</b>	<b>0.00</b>	<b>46,900.00</b>	<b>58,835.00</b>
<b>Subgroup : [1E.38]</b>	<b>Legal - Total Patient Days</b>				
433000-0113-03-000-0	Legal Fees-Bethel-Administration	10,524.00	0.00	10,524.00	2,150.00
433100-0113-03-000-0	Legal Fees - Labor-Bethel-Administration	27.00	0.00	27.00	8,417.00
433200-0113-03-000-0	Legal Fees - Collections-Bethel-Administration	37,911.00	0.00	37,911.00	38,938.00
433300-0113-03-000-0	Legal Fees - Non-reimbursable-Bethel-Admin	3,602.00	0.00	3,602.00	3,456.00
<b>Subtotal [1E.38]</b>	<b>Legal - Total Patient Days</b>	<b>52,064.00</b>	<b>0.00</b>	<b>52,064.00</b>	<b>52,961.00</b>
<b>Subgroup : [1G.38]</b>	<b>Office Supplies - Total Patient Days</b>				
410000-0113-03-000-0	Supplies-Bethel-Administration	5,366.00	0.00	5,366.00	1,627.00
410000-0113-04-000-0	Supplies-Bethel-Fiscal Operations	45,002.00	0.00	45,002.00	27,168.00
410019-0113-04-000-0	Supplies COVID-Bethel-Fiscal Operations	0.00	0.00	0.00	51.00
420000-0113-03-000-0	Minor Equip-Bethel-Administration	517.00	0.00	517.00	0.00
<b>Subtotal [1G.38]</b>	<b>Office Supplies - Total Patient Days</b>	<b>50,885.00</b>	<b>0.00</b>	<b>50,885.00</b>	<b>28,846.00</b>
<b>Subgroup : [1H1.43]</b>	<b>Telephone and Telegraph - Total Patient Days</b>				
461000-0113-03-000-0	Telephone-Bethel-Administration	77,963.00	0.00	77,963.00	59,823.00
<b>Subtotal [1H1.43]</b>	<b>Telephone and Telegraph - Total Patient Days</b>	<b>77,963.00</b>	<b>0.00</b>	<b>77,963.00</b>	<b>59,823.00</b>
<b>Subgroup : [1H.45]</b>	<b>Telephone and Telegraph - Cellular Phones - Total Patient Days</b>				
461100-0113-03-000-0	Telephone - Cell-Bethel-Administration	7,209.00	0.00	7,209.00	7,110.00
<b>Subtotal [1H.45]</b>	<b>Telephone and Telegraph - Cellular Phones - Total Patient Days</b>	<b>7,209.00</b>	<b>0.00</b>	<b>7,209.00</b>	<b>7,110.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>				
542000-0113-03-000-0	Corporate Tax - State-Bethel Health-Administra- -	141,327.00	0.00	141,327.00	(1,258.00)
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>141,327.00</b>	<b>0.00</b>	<b>141,327.00</b>	<b>(1,258.00)</b>
<b>Subgroup : [1K2]</b>	<b>Other - Total Patient Days</b>				
542900-0113-03-000-0	CT PET Tax Expense-Bethel-Administration	208,894.00	0.00	208,894.00	(26,506.00)

<b>Subtotal [1K2]</b>	<b>Other - Total Patient Days</b>	<b>208,894.00</b>	<b>0.00</b>	<b>208,894.00</b>	<b>(26,506.00)</b>
<b>Subgroup : [1K3.10]</b>	<b>Other taxes - Resident Day User Fee - SNF</b>				
507000-0113-03-000-0	Revenue Assessment-Bethel-Administration	807,820.00	0.00	807,820.00	695,068.00
<b>Subtotal [1K3.10]</b>	<b>Other taxes - Resident Day User Fee - SNF</b>	<b>807,820.00</b>	<b>0.00</b>	<b>807,820.00</b>	<b>695,068.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>5,209,364.00</b>	<b>0.00</b>	<b>5,209,364.00</b>	<b>3,583,822.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [4.10]</b>	<b>Employee Travel - SNF</b>				
521000-0113-03-000-0	Travel Expense-Bethel-Administration	2,618.00	0.00	2,618.00	2,042.00
<b>Subtotal [4.10]</b>	<b>Employee Travel - SNF</b>	<b>2,618.00</b>	<b>0.00</b>	<b>2,618.00</b>	<b>2,042.00</b>
<b>Subgroup : [6.25]</b>	<b>Automobile Expense - Total Patient Days</b>				
520000-0113-03-000-0	Auto Expense-Bethel-Administration	9,251.00	0.00	9,251.00	14,342.00
<b>Subtotal [6.25]</b>	<b>Automobile Expense - Total Patient Days</b>	<b>9,251.00</b>	<b>0.00</b>	<b>9,251.00</b>	<b>14,342.00</b>
<b>Subgroup : [L5.10]</b>	<b>Education - SNF- Only (CCH)</b>				
509000-0113-03-000-0	Seminars-Bethel-Administration	4,634.00	0.00	4,634.00	64,162.00
<b>Subtotal [L5.10]</b>	<b>Education - SNF- Only (CCH)</b>	<b>4,634.00</b>	<b>0.00</b>	<b>4,634.00</b>	<b>64,162.00</b>
<b>Subgroup : [M1.15]</b>	<b>Advertising Help Wanted - SNF Only</b>				
501000-0113-03-000-0	Advertising Employment-Bethel-Administration	1,200.00	0.00	1,200.00	1,206.00
<b>Subtotal [M1.15]</b>	<b>Advertising Help Wanted - SNF Only</b>	<b>1,200.00</b>	<b>0.00</b>	<b>1,200.00</b>	<b>1,206.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other - SNF Only</b>				
410000-0113-18-000-0	Supplies-Bethel-Marketing	42,328.00	0.00	42,328.00	14,765.00
440000-0113-18-000-0	Purch Services-Bethel-Marketing	0.00	0.00	0.00	23.00
501100-0113-03-000-0	Advertising Promotional-Bethel-Administration	22,627.00	0.00	22,627.00	2,000.00
501100-0113-18-000-0	Advertising Promotional-Bethel Health-Marketing- -	12,682.00	0.00	12,682.00	13,834.00
<b>Subtotal [M3]</b>	<b>Advertising Other - SNF Only</b>	<b>77,637.00</b>	<b>0.00</b>	<b>77,637.00</b>	<b>30,622.00</b>
<b>Subgroup : [M7.38]</b>	<b>Postage - Total Patient Days</b>				
504000-0113-03-000-0	Postage-Bethel-Administration	8,051.00	0.00	8,051.00	9,524.00
<b>Subtotal [M7.38]</b>	<b>Postage - Total Patient Days</b>	<b>8,051.00</b>	<b>0.00</b>	<b>8,051.00</b>	<b>9,524.00</b>
<b>Subgroup : [M8.10]</b>	<b>Dues and Membership Fees to Professional Associations - SNF</b>				
491000-0113-03-000-0	Dues-Bethel-Administration	19,266.00	(3,868.00)	15,398.00	15,906.00
<b>Subtotal [M8.10]</b>	<b>Dues and Membership Fees to Professional Associations - SNF</b>	<b>19,266.00</b>	<b>(3,868.00)</b>	<b>15,398.00</b>	<b>15,906.00</b>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>				
Marcum 102	Chamber Dues	0.00	800.00	800.00	400.00
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>400.00</b>
<b>Subgroup : [M9.14]</b>	<b>Subscriptions - Total Patient Days</b>				
491001-0113-03-000-0	Subscriptions-Bethel-Administration	12,757.00	3,068.00	15,825.00	20,441.00
<b>Subtotal [M9.14]</b>	<b>Subscriptions - Total Patient Days</b>	<b>12,757.00</b>	<b>3,068.00</b>	<b>15,825.00</b>	<b>20,441.00</b>
<b>Subgroup : [M10.22]</b>	<b>Contributions - Total Patient Days</b>				
540000-0113-03-000-0	Donations-Bethel-Administration	200.00	0.00	200.00	0.00
541001-0113-03-000-0	Political Contrib -Bethel Health-Administration- -	0.00	0.00	0.00	1,250.00
<b>Subtotal [M10.22]</b>	<b>Contributions - Total Patient Days</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>1,250.00</b>
<b>Subgroup : [M11.07]</b>	<b>Services Provided by Contract - Total Patient Days</b>				
431000-0113-02-000-0	Consulting Fees-Bethel-Admin Staff	283,859.00	0.00	283,859.00	0.00
431000-0113-03-000-0	Consulting Fees-Bethel-Administration	34,824.00	0.00	34,824.00	12,423.00
431000-0113-04-000-0	Consulting Fees-Bethel-Fiscal Operations	6,986.00	(6,986.00)	0.00	0.00
431000-0113-36-000-0	Consulting Fees-Bethel-ALU	0.00	0.00	0.00	11,590.00
435200-0113-03-000-0	IT ServicesAdministration-Bethel-Administration	135,833.00	7,091.00	142,924.00	125,918.00
440000-0113-03-000-0	Purch Services-Bethel-Administration	2,894.00	0.00	2,894.00	235.00
440000-0113-04-000-0	Purch Services-Bethel-Fiscal Operations	80,253.00	0.00	80,253.00	70,149.00
440000-0113-36-000-0	Purch Services-Bethel-ALU	0.00	0.00	0.00	4,880.00
<b>Subtotal [M11.07]</b>	<b>Services Provided by Contract - Total Patient Days</b>	<b>544,649.00</b>	<b>105.00</b>	<b>544,754.00</b>	<b>225,195.00</b>
<b>Subgroup : [M12.31]</b>	<b>Administrative Management Services - Total Patient Days</b>				
434000-0113-03-000-0	Shared Services-Bethel-Administration	1,128,634.00	6,986.00	1,135,620.00	1,014,825.00
<b>Subtotal [M12.31]</b>	<b>Administrative Management Services - Total Patient Days</b>	<b>1,128,634.00</b>	<b>6,986.00</b>	<b>1,135,620.00</b>	<b>1,014,825.00</b>
<b>Subgroup : [M13.39]</b>	<b>Other - Total Patient Days</b>				
410019-0113-03-000-0	Supplies COVID-Bethel-Administration	0.00	0.00	0.00	37.00
500000-0113-03-000-0	Licenses and Permits-Bethel-Administration	3,336.00	0.00	3,336.00	4,311.00
503000-0113-03-000-0	Penalties-Bethel-Administration	50.00	0.00	50.00	257.00
503200-0113-03-000-0	Bank Charges-Bethel-Administration	38,204.00	0.00	38,204.00	37,934.00
505000-0113-03-000-0	Background Check-Bethel-Administration	11,010.00	0.00	11,010.00	12,938.00
522000-0113-03-000-0	Hotel Expense-Bethel-Administration	397.00	0.00	397.00	2.00
541000-0113-03-000-0	Misc. Expense-Bethel Health-Administration- -	10,729.00	0.00	10,729.00	13,101.00
<b>Subtotal [M13.39]</b>	<b>Other - Total Patient Days</b>	<b>63,726.00</b>	<b>0.00</b>	<b>63,726.00</b>	<b>68,580.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>	<b>1,872,623.00</b>	<b>7,091.00</b>	<b>1,879,714.00</b>	<b>1,468,495.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1.03]</b>	<b>Raw Food - Meals</b>				
412000-0113-13-000-0	Food-Bethel-Dietary	504,868.00	0.00	504,868.00	455,971.00
412000-0113-36-000-0	Food-Dietary - ALU-Bethel	134,385.00	0.00	134,385.00	166,197.00
412100-0113-13-000-0	Food Supplements-Bethel-Dietary	14,431.00	0.00	14,431.00	14,430.00
<b>Subtotal [2A1.03]</b>	<b>Raw Food - Meals</b>	<b>653,684.00</b>	<b>0.00</b>	<b>653,684.00</b>	<b>636,598.00</b>
<b>Subgroup : [2A2.03]</b>	<b>Non-Food Supplies - Meals</b>				
410000-0113-13-000-0	Supplies-Bethel-Dietary	96,798.00	0.00	96,798.00	58,314.00
420000-0113-13-000-0	Minor Equip-Bethel-Dietary	751.00	0.00	751.00	540.00
<b>Subtotal [2A2.03]</b>	<b>Non-Food Supplies - Meals</b>	<b>97,549.00</b>	<b>0.00</b>	<b>97,549.00</b>	<b>58,854.00</b>
<b>Subgroup : [2B.03]</b>	<b>Purchased Services - Meals</b>				
440000-0113-13-000-0	Purch Services-Bethel-Dietary	33,167.00	0.00	33,167.00	24,415.00
<b>Subtotal [2B.03]</b>	<b>Purchased Services - Meals</b>	<b>33,167.00</b>	<b>0.00</b>	<b>33,167.00</b>	<b>24,415.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>784,400.00</b>	<b>0.00</b>	<b>784,400.00</b>	<b>719,867.00</b>

<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3A1.5]</b>	<b>Laundry In house - Total Patient Days</b>				
414100-0113-10-000-0	Linen-Bethel-Laundry	21,351.00	0.00	21,351.00	14,096.00
<b>Subtotal [3A1.5]</b>	<b>Laundry In house - Total Patient Days</b>	<b>21,351.00</b>	<b>0.00</b>	<b>21,351.00</b>	<b>14,096.00</b>
<b>Subgroup : [3B.05]</b>	<b>Purchased Services - Total Patient Days</b>				
533000-0113-10-000-0	Outside Services-Bethel Health-Laundry -	28,466.00	0.00	28,466.00	25,429.00
<b>Subtotal [3B.05]</b>	<b>Purchased Services - Total Patient Days</b>	<b>28,466.00</b>	<b>0.00</b>	<b>28,466.00</b>	<b>25,429.00</b>
<b>Subgroup : [3D.4]</b>	<b>Other -Total Patient Days</b>				
410000-0113-10-000-0	Supplies-Bethel-Laundry	16,296.00	0.00	16,296.00	10,709.00
<b>Subtotal [3D.4]</b>	<b>Other -Total Patient Days</b>	<b>16,296.00</b>	<b>0.00</b>	<b>16,296.00</b>	<b>10,709.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>66,113.00</b>	<b>0.00</b>	<b>66,113.00</b>	<b>50,234.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4A1.21]</b>	<b>In-House Care Supplies - Total Patient Days</b>				
410000-0113-09-000-0	Supplies-Bethel-Housekeeping	68,441.00	0.00	68,441.00	47,797.00
410019-0113-09-000-0	Supplies COVID-Bethel-Housekeeping	857.00	0.00	857.00	1,923.00
<b>Subtotal [4A1.21]</b>	<b>In-House Care Supplies - Total Patient Days</b>	<b>69,298.00</b>	<b>0.00</b>	<b>69,298.00</b>	<b>49,720.00</b>
<b>Subgroup : [5A1]</b>	<b>Own Pharmacy</b>				
411010-0113-22-000-0	Flu Vaccine-Bethel Health-Medical Services -	20,009.00	0.00	20,009.00	6,560.00
411200-0113-23-000-0	Drugs Medicare Pt A-Bethel-Rehab Tpy and Ancllry	692,065.00	0.00	692,065.00	729,479.00
413500-0113-23-000-0	IV Thy Supplies-Bethel-Rehab Tpy and Ancllry	10,706.00	0.00	10,706.00	12,316.00
<b>Subtotal [5A1]</b>	<b>Own Pharmacy</b>	<b>722,780.00</b>	<b>0.00</b>	<b>722,780.00</b>	<b>748,355.00</b>
<b>Subgroup : [5B.10]</b>	<b>Medicine Cabinet Drugs - SNF</b>				
411700-0113-22-000-0	House Drugs (OTC)-Bethel Health-Medical Servic -	21,825.00	0.00	21,825.00	22,331.00
<b>Subtotal [5B.10]</b>	<b>Medicine Cabinet Drugs - SNF</b>	<b>21,825.00</b>	<b>0.00</b>	<b>21,825.00</b>	<b>22,331.00</b>
<b>Subgroup : [5C.10]</b>	<b>Medical and Therapeutic Supplies - SNF</b>				
410000-0113-15-000-0	Supplies-Bethel-Nursing	248,373.00	0.00	248,373.00	223,530.00
410000-0113-22-000-0	Supplies-Bethel-Medical Services	0.00	0.00	0.00	28.00
410019-0113-15-000-0	Supplies COVID-Bethel-Nursing	52,715.00	0.00	52,715.00	63,560.00
414000-0113-10-000-0	Diapers-Bethel-Laundry	86,583.00	0.00	86,583.00	77,123.00
420000-0113-15-000-0	Minor Equip-Bethel-Nursing	1,306.00	0.00	1,306.00	725.00
431000-0113-22-000-0	Consulting Fees-Bethel-Medical Services	0.00	0.00	0.00	84,000.00
452000-0113-15-000-0	Equip Rental-Bethel-Nursing	37,502.00	0.00	37,502.00	68,209.00
<b>Subtotal [5C.10]</b>	<b>Medical and Therapeutic Supplies - SNF</b>	<b>426,479.00</b>	<b>0.00</b>	<b>426,479.00</b>	<b>517,175.00</b>
<b>Subgroup : [5D.10]</b>	<b>Ambulance/Limousine - SNF</b>				
440010-0113-15-000-0	Purch Services Ambulance-Bethel-Nursing	4,642.00	0.00	4,642.00	3,069.00
<b>Subtotal [5D.10]</b>	<b>Ambulance/Limousine - SNF</b>	<b>4,642.00</b>	<b>0.00</b>	<b>4,642.00</b>	<b>3,069.00</b>
<b>Subgroup : [5E2.22]</b>	<b>Oxygen - Other - SNF</b>				
413001-0113-23-000-0	Oxygen Non Billable-Bethel-Rehab Tpy and Ancllry	13,262.00	0.00	13,262.00	20,412.00
<b>Subtotal [5E2.22]</b>	<b>Oxygen - Other - SNF</b>	<b>13,262.00</b>	<b>0.00</b>	<b>13,262.00</b>	<b>20,412.00</b>
<b>Subgroup : [5F.22]</b>	<b>X-Rays and related radiological - SNF</b>				
438020-0113-27-000-0	X-Bethel-Laboratory	56,062.00	0.00	56,062.00	79,114.00
<b>Subtotal [5F.22]</b>	<b>X-Rays and related radiological - SNF</b>	<b>56,062.00</b>	<b>0.00</b>	<b>56,062.00</b>	<b>79,114.00</b>
<b>Subgroup : [5H.22]</b>	<b>Laboratory - SNF Only</b>				
438030-0113-27-000-0	Lab Fees-Bethel-Laboratory	79,824.00	0.00	79,824.00	141,962.00
440000-0113-27-000-0	Purch Services-Bethel-Laboratory	18.00	0.00	18.00	0.00
<b>Subtotal [5H.22]</b>	<b>Laboratory - SNF Only</b>	<b>79,842.00</b>	<b>0.00</b>	<b>79,842.00</b>	<b>141,962.00</b>
<b>Subgroup : [5I.10]</b>	<b>Recreation - SNF</b>				
410000-0113-07-000-0	Supplies-Bethel-Rec Therapy	16,679.00	0.00	16,679.00	12,745.00
420000-0113-07-000-0	Minor Equip-Bethel-Rec Therapy	442.00	0.00	442.00	1,824.00
440000-0113-07-000-0	Purch Services-Bethel-Rec Therapy	30,064.00	0.00	30,064.00	20,637.00
<b>Subtotal [5I.10]</b>	<b>Recreation - SNF</b>	<b>47,185.00</b>	<b>0.00</b>	<b>47,185.00</b>	<b>35,206.00</b>
<b>Subgroup : [5J.10]</b>	<b>Other - SNF</b>				
452000-0113-23-000-0	Equip Rental-Bethel-Rehab Tpy and Ancllry	11,403.00	0.00	11,403.00	10,155.00
452000-0113-24-000-0	Equip Rental-Bethel-Respiratory	46,810.00	0.00	46,810.00	29,673.00
<b>Subtotal [5J.10]</b>	<b>Other - SNF</b>	<b>58,213.00</b>	<b>0.00</b>	<b>58,213.00</b>	<b>39,828.00</b>
<b>Subgroup : [5L.10]</b>	<b>Cable</b>				
440050-0113-07-000-0	Cable Expense-Bethel-Rec Therapy	36,225.00	0.00	36,225.00	35,362.00
<b>Subtotal [5L.10]</b>	<b>Cable</b>	<b>36,225.00</b>	<b>0.00</b>	<b>36,225.00</b>	<b>35,362.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	<b>1,535,813.00</b>	<b>0.00</b>	<b>1,535,813.00</b>	<b>1,692,534.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6A.02]</b>	<b>Repairs and Maintenance - Sqft</b>				
410000-0113-08-000-0	Supplies-Bethel-Maintenance	64,218.00	0.00	64,218.00	54,545.00
<b>Subtotal [6A.02]</b>	<b>Repairs and Maintenance - Sqft</b>	<b>64,218.00</b>	<b>0.00</b>	<b>64,218.00</b>	<b>54,545.00</b>
<b>Subgroup : [6B.02]</b>	<b>Heat - Square Footage</b>				
463000-0113-25-000-0	Gas-Bethel-Property	100,385.00	0.00	100,385.00	106,997.00
<b>Subtotal [6B.02]</b>	<b>Heat - Square Footage</b>	<b>100,385.00</b>	<b>0.00</b>	<b>100,385.00</b>	<b>106,997.00</b>
<b>Subgroup : [6C.02]</b>	<b>Light &amp; Power - Square Footage</b>				
460000-0113-25-000-0	Utilities-Bethel-Property	16,445.00	0.00	16,445.00	17,940.00
462000-0113-25-000-0	Electric-Bethel-Property	236,353.00	0.00	236,353.00	288,792.00
<b>Subtotal [6C.02]</b>	<b>Light &amp; Power - Square Footage</b>	<b>252,798.00</b>	<b>0.00</b>	<b>252,798.00</b>	<b>306,732.00</b>
<b>Subgroup : [6D.02]</b>	<b>Water - Square Footage</b>				
464000-0113-25-000-0	Sewer-Bethel-Property	41,429.00	0.00	41,429.00	37,414.00
466000-0113-25-000-0	Water-Bethel-Property	43,946.00	0.00	43,946.00	36,953.00
<b>Subtotal [6D.02]</b>	<b>Water - Square Footage</b>	<b>85,375.00</b>	<b>0.00</b>	<b>85,375.00</b>	<b>74,367.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
435210-0113-03-000-0	IT Rental-Bethel-Administration	66,390.00	(7,091.00)	59,299.00	57,827.00
452000-0113-04-000-0	Equip Rental-Bethel-Fiscal Operations	60,440.00	(7,091.00)	60,440.00	70,617.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>126,830.00</b>	<b>(7,091.00)</b>	<b>119,739.00</b>	<b>128,444.00</b>
<b>Subgroup : [6F.2]</b>	<b>Other - Square Footage</b>				

420000-0113-08-000-0	Minor Equip-Bethel-Maintenance	858.00	0.00	858.00	0.00
440000-0113-08-000-0	Purch Services-Bethel-Maintenance	213,779.00	0.00	213,779.00	239,084.00
440001-0113-08-000-0	Ground Services-Bethel-Maintenance	90,370.00	0.00	90,370.00	81,795.00
442000-0113-08-000-0	Pest Control-Bethel Health-Maintenance- -	4,109.00	0.00	4,109.00	3,930.00
443000-0113-08-000-0	Carting-Bethel-Maintenance	57,860.00	0.00	57,860.00	51,297.00
<b>Subtotal [6F.2]</b>	<b>Other - Square Footage</b>	<b>366,976.00</b>	<b>0.00</b>	<b>366,976.00</b>	<b>376,106.00</b>
<b>Subgroup : [7D.10]</b>	<b>Movable Equipment - Total Patient Days</b>				
486000-0113-25-000-0	Depr Exp MME-Bethel	107,664.00	(16,619.00)	91,045.00	82,307.00
486300-0113-25-000-0	Depr Exp Auto-Bethel	0.00	0.00	0.00	8,677.00
<b>Subtotal [7D.10]</b>	<b>Movable Equipment - Total Patient Days</b>	<b>107,664.00</b>	<b>(16,619.00)</b>	<b>91,045.00</b>	<b>90,984.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>				
Marcum 108	Depreciation - Leasehold Improvements	0.00	16,619.00	16,619.00	0.00
<b>Subtotal [8C]</b>	<b>Leasehold Improvements</b>	<b>0.00</b>	<b>16,619.00</b>	<b>16,619.00</b>	<b>0.00</b>
<b>Subgroup : [9.43]</b>	<b>Rental Payments - Total Patient Days</b>				
471000-0113-25-000-0	Rent-Bethel-Property	2,030,126.00	(416,075.00)	1,614,051.00	2,195,149.00
<b>Subtotal [9.43]</b>	<b>Rental Payments - Total Patient Days</b>	<b>2,030,126.00</b>	<b>(416,075.00)</b>	<b>1,614,051.00</b>	<b>2,195,149.00</b>
<b>Subgroup : [10A.13]</b>	<b>Real estate taxes paid by owner Total Patient Days</b>				
473000-0113-25-000-0	Real Estate Taxes-Bethel-Property	6,013.00	0.00	6,013.00	5,535.00
<b>Subtotal [10A.13]</b>	<b>Real estate taxes paid by owner Total Patient Days</b>	<b>6,013.00</b>	<b>0.00</b>	<b>6,013.00</b>	<b>5,535.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>				
Marcum 106	RE Taxes	0.00	371,827.00	371,827.00	0.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>0.00</b>	<b>371,827.00</b>	<b>371,827.00</b>	<b>0.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes - Total Patient Days</b>				
472000-0113-25-000-0	Personal Property Taxes-Bethel-Property	37,180.00	0.00	37,180.00	31,623.00
<b>Subtotal [10C]</b>	<b>Personal property taxes - Total Patient Days</b>	<b>37,180.00</b>	<b>0.00</b>	<b>37,180.00</b>	<b>31,623.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>3,177,565.00</b>	<b>(51,339.00)</b>	<b>3,126,226.00</b>	<b>3,370,482.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12C2]</b>	<b>Other</b>				
476001-0113-25-000-0	Interest Expense NP 1-Bethel-Property	0.00	0.00	0.00	342.00
476002-0113-25-000-0	Interest Expense NP 2-Bethel-Property	65,503.00	0.00	65,503.00	20,669.00
503100-0113-03-000-0	Interest-Bethel-Administration	272.00	0.00	272.00	1,497.00
503100-0113-25-000-0	Interest-Bethel Health-Property- -	47.00	0.00	47.00	0.00
503130-0113-03-000-0	Interest on Computer Loan-Bethel-Administratio	53.00	0.00	53.00	76.00
<b>Subtotal [12C2]</b>	<b>Other</b>	<b>65,875.00</b>	<b>0.00</b>	<b>65,875.00</b>	<b>22,584.00</b>
<b>Subgroup : [14A.43]</b>	<b>Insurance on Property Total Patient Days</b>				
472500-0113-25-000-0	Property Insurance-Bethel-Property	4,041.00	44,248.00	48,289.00	5,697.00
<b>Subtotal [14A.43]</b>	<b>Insurance on Property Total Patient Days</b>	<b>4,041.00</b>	<b>44,248.00</b>	<b>48,289.00</b>	<b>5,697.00</b>
<b>Subgroup : [414B]</b>	<b>Insurance of Automobiles - Total Patient Days</b>				
511000-0113-03-000-0	Auto Ins-Bethel-Administration	3,754.00	0.00	3,754.00	3,547.00
<b>Subtotal [414B]</b>	<b>Insurance of Automobiles - Total Patient Days</b>	<b>3,754.00</b>	<b>0.00</b>	<b>3,754.00</b>	<b>3,547.00</b>
<b>Subgroup : [14C3]</b>	<b>Other - Total Patient Days</b>				
510000-0113-03-000-0	Liability Ins-Bethel-Administration	139,075.00	0.00	139,075.00	137,957.00
513000-0113-03-000-0	Crime Ins-Bethel-Administration	1,940.00	0.00	1,940.00	0.00
<b>Subtotal [14C3]</b>	<b>Other - Total Patient Days</b>	<b>141,015.00</b>	<b>0.00</b>	<b>141,015.00</b>	<b>137,957.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>214,685.00</b>	<b>44,248.00</b>	<b>258,933.00</b>	<b>169,785.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [11A.10]</b>	<b>Medicaid RB - SNF Only</b>				
311000-0113-00-000-0	Medicaid Room & Board-Bethel	(15,820,620.00)	0.00	(15,820,620.00)	(12,627,474.00)
311005-0113-00-000-0	Medicaid Room & Board Contra-Bethel	4,493,398.00	0.00	4,493,398.00	4,097,423.00
313005-0113-00-000-0	Medicaid Contra Other-Bethel	2,889.00	0.00	2,889.00	264.00
<b>Subtotal [11A.10]</b>	<b>Medicaid RB - SNF Only</b>	<b>(11,324,333.00)</b>	<b>0.00</b>	<b>(11,324,333.00)</b>	<b>(8,529,787.00)</b>
<b>Subgroup : [11A.13]</b>	<b>Medicaid RB - RCH- Only (HFA)</b>				
311030-0113-00-000-0	Medicaid ResCare Room & Board-Bethel	(457,995.00)	0.00	(457,995.00)	(359,149.00)
311035-0113-00-000-0	Medicaid ResCare R&B Contra-Bethel	5,757.00	0.00	5,757.00	17,073.00
<b>Subtotal [11A.13]</b>	<b>Medicaid RB - RCH- Only (HFA)</b>	<b>(452,238.00)</b>	<b>0.00</b>	<b>(452,238.00)</b>	<b>(342,076.00)</b>
<b>Subgroup : [13A.10]</b>	<b>Medicare RB - SNF Only</b>				
321000-0113-00-000-0	Medicare PI A Room & Board-Bethel	(5,554,025.00)	0.00	(5,554,025.00)	(6,204,843.00)
321005-0113-00-000-0	Medicare PI A R and B Contra-Bethel	4,535,300.00	0.00	4,535,300.00	5,110,847.00
323005-0113-00-000-0	Medicare PI A Contra Other-Bethel	201,963.00	0.00	201,963.00	262,513.00
<b>Subtotal [13A.10]</b>	<b>Medicare RB - SNF Only</b>	<b>(816,762.00)</b>	<b>0.00</b>	<b>(816,762.00)</b>	<b>(831,483.00)</b>
<b>Subgroup : [14A.10]</b>	<b>Private RB - SNF Only</b>				
303100-0113-00-000-0	Hospice Revenue-Bethel	(556,674.00)	0.00	(556,674.00)	(728,695.00)
303700-0113-00-000-0	Hospice C/A-Bethel	191,147.00	0.00	191,147.00	274,875.00
304100-0113-00-000-0	Hospice Pharmacy-Bethel	(2,708.00)	0.00	(2,708.00)	(1,601.00)
304105-0113-00-000-0	Hospice Pharmacy Contra-Bethel	2,708.00	0.00	2,708.00	1,601.00
341000-0113-00-000-0	Private Room & Board-Bethel	(2,585,207.00)	0.00	(2,585,207.00)	(2,413,248.00)
341005-0113-00-000-0	Private Room & Board Contra-Bethel	142,447.00	0.00	142,447.00	211,999.00
351000-0113-00-000-0	Comm Ins Room & Board-Bethel	(492,579.00)	0.00	(492,579.00)	(731,785.00)
351005-0113-00-000-0	Comm Ins Room & Board Contra-Bethel	54,992.00	0.00	54,992.00	195,152.00
353005-0113-00-000-0	Comm Ins Contra Other-Bethel	13,298.00	0.00	13,298.00	32,851.00
371000-0113-00-000-0	Mgd Medicare Room and Board-Bethel	(2,218,651.00)	0.00	(2,218,651.00)	(2,633,250.00)
371005-0113-00-000-0	Mgd Medicare Room & Board Contra-Bethel	1,011,494.00	0.00	1,011,494.00	1,113,937.00
373005-0113-00-000-0	Mgd Medicare Contra Other-Bethel	64,509.00	0.00	64,509.00	131,322.00
<b>Subtotal [14A.10]</b>	<b>Private RB - SNF Only</b>	<b>(4,375,224.00)</b>	<b>0.00</b>	<b>(4,375,224.00)</b>	<b>(4,546,842.00)</b>
<b>Subgroup : [14A.12]</b>	<b>Private RB - RHNS Only</b>				
341020-0113-00-000-0	PVT R&B ALU-Bethel	(1,292,870.00)	0.00	(1,292,870.00)	(1,606,998.00)
341021-0113-00-000-0	PVT Adtl Ancillary ALU-Bethel	(69,914.00)	0.00	(69,914.00)	(92,657.00)
<b>Subtotal [14A.12]</b>	<b>Private RB - RHNS Only</b>	<b>(1,362,784.00)</b>	<b>0.00</b>	<b>(1,362,784.00)</b>	<b>(1,699,655.00)</b>
<b>Subgroup : [14A.13]</b>	<b>Private RB - RCH- Only (HFA)</b>				
341030-0113-00-000-0	Private Room & Board-Bethel	(158,521.00)	0.00	(158,521.00)	(301,768.00)
<b>Subtotal [14A.13]</b>	<b>Private RB - RCH- Only (HFA)</b>	<b>(158,521.00)</b>	<b>0.00</b>	<b>(158,521.00)</b>	<b>(301,768.00)</b>
<b>Subgroup : [11A.10]</b>	<b>Prescription Drugs Medicare - SNF Only</b>				

324100-0113-00-000-0	Medicare Pt A Pharmacy-Bethel	(684,050.00)	0.00	(684,050.00)	(768,798.00)
324105-0113-00-000-0	Medicare Pt A Pharmacy Contra-Bethel	803,580.00	0.00	803,580.00	849,389.00
335700-0113-00-000-0	Medicare Pt B Flu/Pneumonia-Bethel	(7,858.00)	0.00	(7,858.00)	(5,480.00)
<b>Subtotal [I1A.10]</b>	<b>Prescription Drugs Medicare - SNF Only</b>	<b>111,672.00</b>	<b>0.00</b>	<b>111,672.00</b>	<b>75,111.00</b>
<b>Subgroup : [I1C.10]</b>	<b>Prescription drugs - SNF- Only (CCH)</b>				
314100-0113-00-000-0	Medicaid Pharmacy-Bethel	(119,105.00)	0.00	(119,105.00)	(33,359.00)
314105-0113-00-000-0	Medicaid Pharmacy Contra-Bethel	119,114.00	0.00	119,114.00	33,366.00
314500-0113-00-000-0	Medicaid IV Therapy-Bethel	(8.00)	0.00	(8.00)	(7.00)
344100-0113-00-000-0	Private Pharmacy-Bethel	(100.00)	0.00	(100.00)	0.00
344105-0113-00-000-0	Private Pharmacy Contra-Bethel	75.00	0.00	75.00	726.00
354100-0113-00-000-0	Comm Ins Pharmacy-Bethel	(91,317.00)	0.00	(91,317.00)	(94,156.00)
354105-0113-00-000-0	Comm Ins Pharmacy Contra-Bethel	86,803.00	0.00	86,803.00	115,204.00
354500-0113-00-000-0	Comm Ins IV Therapy-Bethel	(2,675.00)	0.00	(2,675.00)	(25,316.00)
374100-0113-00-000-0	Mgd Medicare Pharmacy-Bethel	(349,205.00)	0.00	(349,205.00)	(339,555.00)
374105-0113-00-000-0	Mgd Medicare Pharmacy Contra-Bethel	370,576.00	0.00	370,576.00	423,656.00
375700-0113-00-000-0	Mgd Medicare Flu/Pneumonia-Bethel	(4,183.00)	0.00	(4,183.00)	(5,676.00)
<b>Subtotal [I1C.10]</b>	<b>Prescription drugs - SNF- Only (CCH)</b>	<b>9,975.00</b>	<b>0.00</b>	<b>9,975.00</b>	<b>74,883.00</b>
<b>Subgroup : [I2A.10]</b>	<b>Medical Supplies Medicare - SNF Only</b>				
324200-0113-00-000-0	MCR Pt A Chargeable Med Supp-Bethel	(1,565.00)	0.00	(1,565.00)	(1,466.00)
324205-0113-00-000-0	MCR Pt A Charge Med Supp Contra-Bethel	1,565.00	0.00	1,565.00	1,466.00
324500-0113-00-000-0	Medicare Pt A IV Therapy-Bethel	(119,530.00)	0.00	(119,530.00)	(80,591.00)
324900-0113-00-000-0	Medicare Pt A Specialty Beds-Bethel	(10,184.00)	0.00	(10,184.00)	(12,978.00)
374500-0113-00-000-0	Mgd Medicare IV Therapy-Bethel	(27,461.00)	0.00	(27,461.00)	(86,409.00)
<b>Subtotal [I2A.10]</b>	<b>Medical Supplies Medicare - SNF Only</b>	<b>(157,175.00)</b>	<b>0.00</b>	<b>(157,175.00)</b>	<b>(179,978.00)</b>
<b>Subgroup : [I2C.10]</b>	<b>Medical Supplies Non Medicare - SNF Only</b>				
354900-0113-00-000-0	Comm Ins Specialty Beds-Bethel	(532.00)	0.00	(532.00)	(149.00)
374200-0113-00-000-0	Mgd Medicare Chargeable Medical Supplies-Bethel	0.00	0.00	0.00	(347.00)
374205-0113-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Bethel	0.00	0.00	0.00	347.00
374900-0113-00-000-0	Mgd Medicare Specialty Beds-Bethel	(12,048.00)	0.00	(12,048.00)	(15,719.00)
<b>Subtotal [I2C.10]</b>	<b>Medical Supplies Non Medicare - SNF Only</b>	<b>(12,580.00)</b>	<b>0.00</b>	<b>(12,580.00)</b>	<b>(15,868.00)</b>
<b>Subgroup : [I3A.07]</b>	<b>PT Medicare - PT Treatments</b>				
321006-0113-00-000-0	Medicare A PT Contra-Bethel	(969,755.00)	0.00	(969,755.00)	(1,109,024.00)
324300-0113-00-000-0	Medicare Pt A PT-Bethel	(714,026.00)	0.00	(714,026.00)	(619,292.00)
324305-0113-00-000-0	Medicare Pt A PT Contra-Bethel	714,026.00	0.00	714,026.00	619,292.00
334300-0113-00-000-0	Medicare Pt B PT-Bethel	(212,504.00)	0.00	(212,504.00)	(111,779.00)
334305-0113-00-000-0	Medicare Pt B PT Contra-Bethel	124,992.00	0.00	124,992.00	41,175.00
337400-0113-00-000-0	Mgd Medicare Pt B ST-Bethel	(1,824.00)	0.00	(1,824.00)	(5,367.00)
337405-0113-00-000-0	Mgd Medicare Pt B ST Contra-Bethel	1,194.00	0.00	1,194.00	623.00
371006-0113-00-000-0	Mgd Medicare PT Contra-Bethel	(144,643.00)	0.00	(144,643.00)	(110,704.00)
<b>Subtotal [I3A.07]</b>	<b>PT Medicare - PT Treatments</b>	<b>(1,202,540.00)</b>	<b>0.00</b>	<b>(1,202,540.00)</b>	<b>(1,295,076.00)</b>
<b>Subgroup : [I3C.07]</b>	<b>PT Other - PT Treatments</b>				
304300-0113-00-000-0	Hospice PT-Bethel	(64.00)	0.00	(64.00)	0.00
304305-0113-00-000-0	Hospice PT Contra-Bethel	40.00	0.00	40.00	0.00
314300-0113-00-000-0	Medicaid PT-Bethel	(33,061.00)	0.00	(33,061.00)	(15,648.00)
314305-0113-00-000-0	Medicaid PT Contra-Bethel	33,061.00	0.00	33,061.00	15,648.00
337300-0113-00-000-0	Mgd Medicare Pt B PT-Bethel	(7,492.00)	0.00	(7,492.00)	(3,500.00)
337305-0113-00-000-0	Mgd Medicare Pt B PT Contra-Bethel	6,333.00	0.00	6,333.00	1,070.00
344300-0113-00-000-0	Private PT-Bethel	(996.00)	0.00	(996.00)	(524.00)
344305-0113-00-000-0	Private PT Contra-Bethel	396.00	0.00	396.00	1,122.00
354300-0113-00-000-0	Comm Ins PT-Bethel	(52,723.00)	0.00	(52,723.00)	(80,085.00)
354305-0113-00-000-0	Comm Ins PT Contra-Bethel	52,511.00	0.00	52,511.00	75,050.00
374300-0113-00-000-0	Mgd Medicare PT-Bethel	(327,522.00)	0.00	(327,522.00)	(264,584.00)
374305-0113-00-000-0	Mgd Medicare PT Contra-Bethel	328,681.00	0.00	328,681.00	265,457.00
378100-0113-00-000-0	Medicare Mgd Care Pt B PT-Bethel	(159,160.00)	0.00	(159,160.00)	(78,958.00)
378105-0113-00-000-0	Medicare Mgd Pt B PT Contra-Bethel	126,245.00	0.00	126,245.00	50,098.00
<b>Subtotal [I3C.07]</b>	<b>PT Other - PT Treatments</b>	<b>(33,751.00)</b>	<b>0.00</b>	<b>(33,751.00)</b>	<b>(34,854.00)</b>
<b>Subgroup : [I4A.08]</b>	<b>ST Medicare - ST Treatments</b>				
321008-0113-00-000-0	Medicare A ST Contra-Bethel	(450,800.00)	0.00	(450,800.00)	(454,222.00)
324400-0113-00-000-0	Medicare Pt A ST-Bethel	(325,858.00)	0.00	(325,858.00)	(169,261.00)
324405-0113-00-000-0	Medicare Pt A ST Contra-Bethel	325,858.00	0.00	325,858.00	169,261.00
334400-0113-00-000-0	Medicare Pt B ST-Bethel	(89,062.00)	0.00	(89,062.00)	(16,808.00)
334405-0113-00-000-0	Medicare Pt B ST Contra-Bethel	44,849.00	0.00	44,849.00	4,131.00
<b>Subtotal [I4A.08]</b>	<b>ST Medicare - ST Treatments</b>	<b>(495,013.00)</b>	<b>0.00</b>	<b>(495,013.00)</b>	<b>(466,899.00)</b>
<b>Subgroup : [I4C.08]</b>	<b>ST Other - ST Treatments</b>				
304400-0113-00-000-0	Hospice ST-Bethel	(365.00)	0.00	(365.00)	(277.00)
304405-0113-00-000-0	Hospice ST Contra-Bethel	182.00	0.00	182.00	91.00
314400-0113-00-000-0	Medicaid ST-Bethel	(31,131.00)	0.00	(31,131.00)	(1,402.00)
314405-0113-00-000-0	Medicaid ST Contra-Bethel	31,131.00	0.00	31,131.00	1,402.00
344400-0113-00-000-0	Private ST-Bethel	(164.00)	0.00	(164.00)	(141.00)
344405-0113-00-000-0	Private ST Contra-Bethel	0.00	0.00	0.00	43.00
354400-0113-00-000-0	Comm Ins ST-Bethel	(16,588.00)	0.00	(16,588.00)	(17,022.00)
354405-0113-00-000-0	Comm Ins ST Contra-Bethel	16,588.00	0.00	16,588.00	17,442.00
371008-0113-00-000-0	Mgd Medicare ST Contra-Bethel	(81,666.00)	0.00	(81,666.00)	(44,445.00)
374400-0113-00-000-0	Mgd Medicare ST-Bethel	(167,583.00)	0.00	(167,583.00)	(82,637.00)
374405-0113-00-000-0	Mgd Medicare ST Contra-Bethel	167,583.00	0.00	167,583.00	82,637.00
378120-0113-00-000-0	Medicare Mgd Care Pt B ST-Bethel	(89,639.00)	0.00	(89,639.00)	(21,380.00)
378125-0113-00-000-0	Medicare Mgd Pt B ST Contra-Bethel	72,940.00	0.00	72,940.00	14,584.00
<b>Subtotal [I4C.08]</b>	<b>ST Other - ST Treatments</b>	<b>(98,712.00)</b>	<b>0.00</b>	<b>(98,712.00)</b>	<b>(51,105.00)</b>
<b>Subgroup : [I5A.09]</b>	<b>OT Medicare - OT Treatments</b>				
321007-0113-00-000-0	Medicare A OT Contra-Bethel	(897,098.00)	0.00	(897,098.00)	(1,021,165.00)
324800-0113-00-000-0	Medicare Pt A OT-Bethel	(822,795.00)	0.00	(822,795.00)	(625,441.00)
324805-0113-00-000-0	Medicare Pt A OT Contra-Bethel	822,795.00	0.00	822,795.00	625,441.00
334800-0113-00-000-0	Medicare Pt B OT-Bethel	(171,903.00)	0.00	(171,903.00)	(65,187.00)
334805-0113-00-000-0	Medicare Pt B OT Contra-Bethel	102,366.00	0.00	102,366.00	20,007.00
<b>Subtotal [I5A.09]</b>	<b>OT Medicare - OT Treatments</b>	<b>(966,635.00)</b>	<b>0.00</b>	<b>(966,635.00)</b>	<b>(1,066,345.00)</b>
<b>Subgroup : [I5C.09]</b>	<b>OT Other - OT Treatments</b>				
304800-0113-00-000-0	Hospice OT-Bethel	(81.00)	0.00	(81.00)	(309.00)
304805-0113-00-000-0	Hospice OT Contra-Bethel	53.00	0.00	53.00	176.00
314800-0113-00-000-0	Medicaid OT-Bethel	(22,813.00)	0.00	(22,813.00)	(17,216.00)
314805-0113-00-000-0	Medicaid OT Contra-Bethel	22,813.00	0.00	22,813.00	17,216.00
337800-0113-00-000-0	Mgd Medicare Pt B OT-Bethel	(8,730.00)	0.00	(8,730.00)	(5,504.00)
337805-0113-00-000-0	Mgd Medicare Pt B OT Contra-Bethel	4,325.00	0.00	4,325.00	(90.00)

344800-0113-00-000-0	Private OT-Bethel	0.00	0.00	0.00	(887.00)
344805-0113-00-000-0	Private OT Contra-Bethel	0.00	0.00	0.00	47.00
354800-0113-00-000-0	Comm Ins OT-Bethel	(64,175.00)	0.00	(64,175.00)	(81,842.00)
354805-0113-00-000-0	Comm Ins OT Contra-Bethel	63,178.00	0.00	63,178.00	77,690.00
371007-0113-00-000-0	Mgd Medicare OT Contra-Bethel	(133,887.00)	0.00	(133,887.00)	(101,851.00)
374800-0113-00-000-0	Mgd Medicare OT-Bethel	(378,290.00)	0.00	(378,290.00)	(270,341.00)
374805-0113-00-000-0	Mgd Medicare OT Contra-Bethel	378,290.00	0.00	378,290.00	270,341.00
378130-0113-00-000-0	Medicare Mgd Care Pt B OT-Bethel	(138,079.00)	0.00	(138,079.00)	(52,798.00)
378135-0113-00-000-0	Medicare Mgd Pt B OT Contra-Bethel	110,792.00	0.00	110,792.00	33,791.00
<b>Subtotal [115C.09]</b>	<b>OT Other - OT Treatments</b>	<b>(164,604.00)</b>	<b>0.00</b>	<b>(164,604.00)</b>	<b>(131,577.00)</b>
<b>Subgroup : [116A.10]</b>	<b>Other Medicare - SNF Only</b>				
321009-0113-00-000-0	Medicare A NTA Contra-Bethel	(1,318,596.00)	0.00	(1,318,596.00)	(1,522,551.00)
321010-0113-00-000-0	Medicare A Nsng Comp Contra-Bethel	(2,361,955.00)	0.00	(2,361,955.00)	(2,341,412.00)
322005-0113-00-000-0	Medicare Part A Capitation-Bethel Health	19,024.00	0.00	19,024.00	0.00
324000-0113-00-000-0	Medicare Pt A Ambulance-Bethel	(903.00)	0.00	(903.00)	(2,597.00)
324600-0113-00-000-0	Medicare Pt A Lab-Bethel	(99,713.00)	0.00	(99,713.00)	(151,022.00)
325000-0113-00-000-0	Medicare Pt A X-Bethel	(91,163.00)	0.00	(91,163.00)	(95,916.00)
328000-0113-00-000-0	Medicare Pt A Sequestration-Bethel	121,078.00	0.00	121,078.00	56,676.00
329000-0113-00-000-0	Medicare Pt A Settlement-Bethel	(23,375.00)	0.00	(23,375.00)	(8,943.00)
335900-0113-00-000-0	Medicare Part B Telehealthfield-Bethel	0.00	0.00	0.00	(100.00)
338000-0113-00-000-0	Medicare Pt B Prior Period-Bethel	3,464.00	0.00	3,464.00	779.00
371009-0113-00-000-0	Mgd Medicare NTA Contra-Bethel	(201,725.00)	0.00	(201,725.00)	(170,887.00)
371010-0113-00-000-0	Mgd Medicare Nsng Comp Contra-Bethel	(308,139.00)	0.00	(308,139.00)	(230,608.00)
<b>Subtotal [116A.10]</b>	<b>Other Medicare - SNF Only</b>	<b>(4,262,003.00)</b>	<b>0.00</b>	<b>(4,262,003.00)</b>	<b>(4,466,591.00)</b>
<b>Subgroup : [116B.10]</b>	<b>Other Non Medicare - SNF Only</b>				
314600-0113-00-000-0	Medicaid Lab-Bethel	(2,189.00)	0.00	(2,189.00)	(264.00)
315000-0113-00-000-0	Medicaid X-Bethel	(700.00)	0.00	(700.00)	0.00
354600-0113-00-000-0	Comm Ins Lab-Bethel	(5,424.00)	0.00	(5,424.00)	(22,046.00)
355000-0113-00-000-0	Comm Ins X-Bethel	(7,264.00)	0.00	(7,264.00)	(12,302.00)
374600-0113-00-000-0	Mgd Medicare Lab-Bethel	(25,256.00)	0.00	(25,256.00)	(76,599.00)
375000-0113-00-000-0	Mgd Medicare X-Bethel	(27,205.00)	0.00	(27,205.00)	(39,004.00)
378000-0113-00-000-0	Mgd Medicare Prior Period-Bethel	21,987.00	0.00	21,987.00	4,905.00
389010-0113-00-000-0	Patient Revenue Capitation -Bethel	(188,980.00)	0.00	(188,980.00)	(157,500.00)
<b>Subtotal [116B.10]</b>	<b>Other Non Medicare - SNF Only</b>	<b>(235,031.00)</b>	<b>0.00</b>	<b>(235,031.00)</b>	<b>(302,810.00)</b>
<b>Subgroup : [1V1.10]</b>	<b>Meals - SNF Only</b>				
391510-0113-00-000-0	Misc. Meals-Bethel	(4,789.00)	0.00	(4,789.00)	(1,208.00)
<b>Subtotal [1V1.10]</b>	<b>Meals - SNF Only</b>	<b>(4,789.00)</b>	<b>0.00</b>	<b>(4,789.00)</b>	<b>(1,208.00)</b>
<b>Subgroup : [1V5.22]</b>	<b>Interest income - Non Reimbursable</b>				
391100-0113-00-000-0	Interest Income-Bethel	(9,014.00)	0.00	(9,014.00)	(4,870.00)
<b>Subtotal [1V5.22]</b>	<b>Interest income - Non Reimbursable</b>	<b>(9,014.00)</b>	<b>0.00</b>	<b>(9,014.00)</b>	<b>(4,870.00)</b>
<b>Subgroup : [1V8.10]</b>	<b>Other - SNF Only</b>				
391500-0113-00-000-0	Misc. Other Income-Bethel	(50,623.00)	0.00	(50,623.00)	(178,009.00)
391530-0113-00-000-0	Misc Income Rebates-Bethel	(2,917.00)	0.00	(2,917.00)	(29.00)
391900-0113-00-000-0	Long-Bethel	0.00	0.00	0.00	(82,941.00)
541050-0113-03-000-0	Prior Period Expense-Bethel-Administration	(44,457.00)	0.00	(44,457.00)	(65,568.00)
<b>Subtotal [1V8.10]</b>	<b>Other - SNF Only</b>	<b>(97,997.00)</b>	<b>0.00</b>	<b>(97,997.00)</b>	<b>(326,547.00)</b>
<b>Subgroup : [1V8.12]</b>	<b>Other - RNHS Only</b>				
476000-0113-25-000-0	Interest on Notes Payable-Bethel-Property	0.00	0.00	0.00	(72,830.00)
<b>Subtotal [1V8.12]</b>	<b>Other - RNHS Only</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(72,830.00)</b>
<b>Subgroup : [1V8.38]</b>	<b>Other - Equivalent Patient Days</b>				
391700-0113-00-000-0	Employee Retention Tax Credit Revenue-Bethel	(3,020,732.00)	0.00	(3,020,732.00)	0.00
<b>Subtotal [1V8.38]</b>	<b>Other - Equivalent Patient Days</b>	<b>(3,020,732.00)</b>	<b>0.00</b>	<b>(3,020,732.00)</b>	<b>0.00</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(29,128,791.00)</b>	<b>0.00</b>	<b>(29,128,791.00)</b>	<b>(24,518,175.00)</b>
<b>Group : [31]</b>	<b>Balance Sheet - Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
101000-0113-00-000-0	Cash - Operating-Bethel	115,975.00	0.00	115,975.00	220,724.00
102000-0113-00-000-0	Cash - Payroll-Bethel	(4,884.00)	0.00	(4,884.00)	6,731.00
104000-0113-00-000-0	Cash - Savings-Bethel	381,325.00	0.00	381,325.00	267,021.00
105000-0113-00-000-0	Cash - Savings Patients-Bethel	2,662.00	0.00	2,662.00	2,661.00
106000-0113-00-000-0	Petty Cash-Bethel	800.00	0.00	800.00	800.00
106100-0113-00-000-0	Petty Cash - Resident Funds-Bethel	1,200.00	0.00	1,200.00	1,200.00
107000-0113-00-000-0	Resident Refunds-Bethel	10,930.00	0.00	10,930.00	10,510.00
108500-0113-00-000-0	Cash - Private Patient-Bethel	191,395.00	0.00	191,395.00	222,104.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>699,403.00</b>	<b>0.00</b>	<b>699,403.00</b>	<b>731,751.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>				
110000-0113-00-000-0	Accounts Receivable-Bethel	204,788.00	0.00	204,788.00	89,052.00
110700-0113-00-000-0	A/R Outpatient Therapy Priv-Bethel	62.00	0.00	62.00	1,439.00
110701-0113-00-000-0	A/R Outpatient Therapy Med B-Bethel	0.00	0.00	0.00	1,290.00
110702-0113-00-000-0	A/R Outpatient Therapy Insu-Bethel	2,937.00	0.00	2,937.00	2,790.00
110703-0113-00-000-0	A/R Outpatient Med B Co-Bethel	(2,637.00)	0.00	(2,637.00)	(1,896.00)
110704-0113-00-000-0	A/R O/P Therapy Private Coins-Bethel	(113.00)	0.00	(113.00)	3,158.00
110705-0113-00-000-0	A/R O/P Therapy Medicaid Coins-Bethel	(45.00)	0.00	(45.00)	303.00
111000-0113-00-000-0	A/R Private-Bethel	216,847.00	0.00	216,847.00	304,669.00
111200-0113-00-000-0	A/R Comm Ins-Bethel	349,223.00	0.00	349,223.00	244,985.00
111300-0113-00-000-0	AR Hospice-Bethel	62,044.00	0.00	62,044.00	55,317.00
111400-0113-00-000-0	A/R Mgd Medicare-Bethel	177,190.00	0.00	177,190.00	146,576.00
112000-0113-00-000-0	A/R Medicare Pt A-Bethel	476,636.00	0.00	476,636.00	778,858.00
112500-0113-00-000-0	A/R Medicare Pt B-Bethel	(13,940.00)	0.00	(13,940.00)	(18,932.00)
113000-0113-00-000-0	A/R Medicaid-Bethel	1,228,291.00	0.00	1,228,291.00	1,422,151.00
114000-0113-00-000-0	A/R Patient Picipation-Bethel	114,808.00	0.00	114,808.00	12,456.00
116100-0113-00-000-0	Medicare Coins Bad Debt-Bethel	23,375.00	0.00	23,375.00	0.00
116200-0113-00-000-0	Allowance for Doubtful Accounts-Bethel	(400,333.00)	0.00	(400,333.00)	(516,056.00)
<b>Subtotal [A2]</b>	<b>Resident Accounts Receivable</b>	<b>2,439,133.00</b>	<b>0.00</b>	<b>2,439,133.00</b>	<b>2,526,160.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>				
130000-0113-00-000-0	Inventory-Bethel	76,768.00	0.00	76,768.00	88,377.00
<b>Subtotal [A4]</b>	<b>Inventories</b>	<b>76,768.00</b>	<b>0.00</b>	<b>76,768.00</b>	<b>88,377.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
121400-0113-00-000-0	Prepaid Workers Comp-Bethel	36,255.00	0.00	36,255.00	38,946.00
122200-0113-00-000-0	Prepaid Gen. Ins-Bethel	50,213.00	0.00	50,213.00	41,703.00



129000-0113-00-000-0	Prepaid Expense Other-Bethel	27,333.00	0.00	27,333.00	32,649.00
129100-0113-00-000-0	Prepaid Real Estate Taxes-Bethel	3,918.00	0.00	3,918.00	4,720.00
129110-0113-00-000-0	Prepaid Personal Property Taxes-Bethel	22,465.00	0.00	22,465.00	26,914.00
129300-0113-00-000-0	Prepaid Mgmt Assets-Bethel	28,431.00	0.00	28,431.00	16,138.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>168,615.00</b>	<b>0.00</b>	<b>168,615.00</b>	<b>161,070.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>				
119000-0113-00-000-0	Due For Cr Crd Colct-Bethel	2,704.00	0.00	2,704.00	0.00
129900-0113-00-000-0	CT PET Deferred Tax-Bethel	55,144.00	0.00	55,144.00	264,038.00
141600-0113-00-000-0	Due from Related-Bethel	79,013.00	0.00	79,013.00	42,039.00
141900-0113-00-000-0	CT PET Tax Receivable-Bethel	(100,950.00)	0.00	(100,950.00)	40,377.00
145000-0113-00-000-0	Security Deposits-Bethel	25,894.00	0.00	25,894.00	25,894.00
<b>Subtotal [A8]</b>	<b>Other Current Assets</b>	<b>61,805.00</b>	<b>0.00</b>	<b>61,805.00</b>	<b>372,348.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>				
Marcum 107	Leasehold Improvements	0.00	83,097.00	83,097.00	0.00
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>0.00</b>	<b>83,097.00</b>	<b>83,097.00</b>	<b>0.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
156000-0113-00-000-0	Major Movable Equip-Bethel	2,287,243.00	(83,097.00)	2,204,146.00	2,082,438.00
156100-0113-00-000-0	Moveable Equip Mgmt-Bethel	40,389.00	0.00	40,389.00	40,389.00
156400-0113-00-000-0	Equipment Moveable ALU-Bethel	48,147.00	0.00	48,147.00	48,147.00
166000-0113-00-000-0	Accum Depr MME-Bethel	(1,838,878.00)	0.00	(1,838,878.00)	(1,732,588.00)
166100-0113-00-000-0	Accum Dep Moveable Equip Mgmt-Bethel	(36,016.00)	0.00	(36,016.00)	(34,643.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>500,885.00</b>	<b>(83,097.00)</b>	<b>417,788.00</b>	<b>403,743.00</b>
<b>Subgroup : [B7]</b>	<b>Motor Vehicles</b>				
156300-0113-00-000-0	Autos and Vehicles-Bethel	121,063.00	0.00	121,063.00	121,063.00
166300-0113-00-000-0	Accum Depr Auto Vehicle-Bethel	(121,063.00)	0.00	(121,063.00)	(121,063.00)
<b>Subtotal [B7]</b>	<b>Motor Vehicles</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>				
153600-0113-00-000-0	Construction in Prog-Bethel	0.00	0.00	0.00	2,629.00
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,629.00</b>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>				
159000-0113-00-000-0	Mortgage Acq Costs Expansion-Bethel	14,481,325.00	0.00	14,481,325.00	0.00
190100-0113-00-000-0	Accum Amort - Operating Lease ROU Asset-Off Lease	(232,794.00)	0.00	(232,794.00)	0.00
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>14,248,531.00</b>	<b>0.00</b>	<b>14,248,531.00</b>	<b>0.00</b>
<b>Total [31]</b>	<b>Balance Sheet - Assets</b>	<b>18,195,140.00</b>	<b>0.00</b>	<b>18,195,140.00</b>	<b>4,286,078.00</b>
<b>Group : [33]</b>	<b>Liabilities</b>				
<b>Subgroup : [A1]</b>	<b>Accounts Payable</b>				
210000-0113-00-000-0	Accounts Payable-Bethel	(959,027.00)	0.00	(959,027.00)	(810,320.00)
<b>Subtotal [A1]</b>	<b>Accounts Payable</b>	<b>(959,027.00)</b>	<b>0.00</b>	<b>(959,027.00)</b>	<b>(810,320.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable</b>				
211400-0113-00-000-0	Equipment Obligation ST-Bethel	(459.00)	0.00	(459.00)	(435.00)
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>(459.00)</b>	<b>0.00</b>	<b>(459.00)</b>	<b>(435.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
250020-0113-00-000-0	Accrued Pension-Bethel	(495,693.00)	0.00	(495,693.00)	(240,679.00)
250030-0113-00-000-0	Accrued Worker's Comp-Bethel	(145,511.00)	0.00	(145,511.00)	(100,381.00)
250100-0113-00-000-0	Accrued Payroll-Bethel	(188,531.00)	0.00	(188,531.00)	(152,762.00)
252000-0113-00-000-0	Accrued Vacation-Bethel	(553,444.00)	0.00	(553,444.00)	(509,044.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(1,383,179.00)</b>	<b>0.00</b>	<b>(1,383,179.00)</b>	<b>(1,002,866.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
220000-0113-00-000-0	Loans and Exchange-Bethel	3,200.00	0.00	3,200.00	(20,182.00)
220200-0113-00-000-0	Unclaimed ADP checks-Bethel	(8,864.00)	0.00	(8,864.00)	(9,375.00)
221750-0113-00-000-0	Deferred Revenue Alu-Bethel	(134,177.00)	0.00	(134,177.00)	(134,177.00)
226200-0113-00-000-0	Patients Fund-Bethel	(2,662.00)	0.00	(2,662.00)	(2,661.00)
227000-0113-00-000-0	Sec Deposit Private Patient-Bethel	(191,395.00)	0.00	(191,395.00)	(222,104.00)
250000-0113-00-000-0	Accrued Expenses-Bethel	(429,354.00)	0.00	(429,354.00)	(243,391.00)
290000-0113-00-000-0	Operating Lease Liability - Office leases-Current	(249,158.00)	0.00	(249,158.00)	0.00
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,012,410.00)</b>	<b>0.00</b>	<b>(1,012,410.00)</b>	<b>(631,890.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owens or Related Parties</b>				
221400-0113-00-000-0	Due to Realty-Bethel	(11,242,714.00)	0.00	(11,242,714.00)	(12,793,371.00)
229400-0113-00-000-0	Loans Payable Officer-Bethel	(138,500.00)	0.00	(138,500.00)	(138,500.00)
271500-0113-00-000-0	Due to Related-Bethel	(2,146,801.00)	0.00	(2,146,801.00)	(1,745,757.00)
<b>Subtotal [B3]</b>	<b>Loans from Owens or Related Parties</b>	<b>(13,528,015.00)</b>	<b>0.00</b>	<b>(13,528,015.00)</b>	<b>(14,677,628.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long Term Liabilities</b>				
211101-0113-00-000-0	Notes Payable LT1-Bethel	(1,364,000.00)	0.00	(1,364,000.00)	(724,000.00)
211411-0113-00-000-0	Equipment Obligation LT 1-Bethel	(242.00)	0.00	(242.00)	(719.00)
221800-0113-00-000-0	Due to HMS-Bethel	(66,796.00)	0.00	(66,796.00)	(185,475.00)
271000-0113-00-000-0	Due to Aging in Amer-Bethel	(6,604.00)	0.00	(6,604.00)	0.00
290100-0113-00-000-0	Operating Lease Liability-Office Leases-Noncurrent	(13,999,373.00)	0.00	(13,999,373.00)	0.00
<b>Subtotal [B4]</b>	<b>Other Long Term Liabilities</b>	<b>(15,437,015.00)</b>	<b>0.00</b>	<b>(15,437,015.00)</b>	<b>(910,194.00)</b>
<b>Total [33]</b>	<b>Liabilities</b>	<b>(32,320,105.00)</b>	<b>0.00</b>	<b>(32,320,105.00)</b>	<b>(18,033,333.00)</b>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
280000-0113-00-000-0	Capital-Bethel	15,587,433.00	0.00	15,587,433.00	15,587,433.00
286000-0113-00-000-0	Ptner Drawings-Bethel	1,500,000.00	0.00	1,500,000.00	0.00
295000-0113-00-000-0	Retained Earnings-Bethel	(1,840,177.00)	0.00	(1,840,177.00)	(1,844,724.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>15,247,256.00</b>	<b>0.00</b>	<b>15,247,256.00</b>	<b>13,742,709.00</b>
<b>Total [35]</b>	<b>Equity</b>	<b>15,247,256.00</b>	<b>0.00</b>	<b>15,247,256.00</b>	<b>13,742,709.00</b>
	<b>Sum of Account Groups</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 - Bethel Health Care**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass Management fees into correct line of the cost report				
434000-0113-03-000-0	Shared Services-Bethel-Administration	J.01a	6,986.00	
431000-0113-04-000-0	Consulting Fees-Bethel-Fiscal Operations			6,986.00
<b>Total</b>			<b>6,986.00</b>	<b>6,986.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass rental expenses out of leases				
435200-0113-03-000-0	IT ServicesAdministration-Bethel-Administration	J.01 - Tab T	7,091.00	
435210-0113-03-000-0	IT Rental-Bethel-Administration			7,091.00
<b>Total</b>			<b>7,091.00</b>	<b>7,091.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass RN Admin salaries into correct line of the cost report.				
Marcum 103	MDS Coordinator	D.01	165,125.00	
Marcum 104	Staff Development		105,955.00	
Marcum 105	Infection Control		79,938.00	
400000-0113-15-092-0	Salary-Bethel Health-Nursing-RN-			351,018.00
<b>Total</b>			<b>351,018.00</b>	<b>351,018.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass MJO's Salary into correct line of cost report				
400000-0113-01-072-0	Salary-Bethel Health-Operator-Operator-	N.02a	30,600.00	
400000-0113-03-009-0	Salary-Bethel Health-Administration-Administrato-			30,600.00
<b>Total</b>			<b>30,600.00</b>	<b>30,600.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass expenses out of dues to correct lines of cost report				
491001-0113-03-000-0	Subscriptions-Bethel-Administration	D.01	3,068.00	
Marcum 102	Chamber Dues		800.00	
491000-0113-03-000-0	Dues-Bethel-Administration			3,868.00
<b>Total</b>			<b>3,868.00</b>	<b>3,868.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
to reclass real estate taxes and property insurance into correct lines of cost report.				
472500-0113-25-000-0	Property Insurance-Bethel-Property	G.01	44,248.00	
Marcum 106	RE Taxes		371,827.00	
471000-0113-25-000-0	Rent-Bethel-Property			416,075.00
<b>Total</b>			<b>416,075.00</b>	<b>416,075.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
to reclass fixed assets and depr into correct lines of cost report				
Marcum 107	Leasehold Improvements	D.01	83,097.00	
Marcum 108	Depreciation - Leasehold Improvements		16,619.00	
156000-0113-00-000-0	Major Movable Equip-Bethel			83,097.00
486000-0113-25-000-0	Depr Exp MME-Bethel			16,619.00
<b>Total</b>			<b>99,716.00</b>	<b>99,716.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>915,354.00</b>	<b>915,354.00</b>
<b>Total All Journal Entries</b>			<b>915,354.00</b>	<b>915,354.00</b>



Provider Name: Bethel Health Care  
Provider Number: 1198, 1587  
Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**