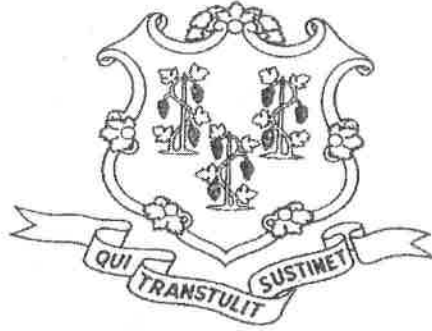


# State of Connecticut



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

Name of Facility (as licensed) Bethel Health and Rehabilitation Center, LLC	
Address (No. & Street, City, State, Zip Code) 13 Park Lawn Drive, Bethel, CT 06801	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing <input checked="" type="checkbox"/> Supervision only (RHNS)
	<input checked="" type="checkbox"/> Residential Care Home
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

**General Information**

Name of Facility (as licensed) Bethel Health and Rehabilitation Center, LLC	License No. 2138-C	Report for Year Ended 9/30/2021	Page 1	of 37
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**Administrator's/Owner's Certification**

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

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

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Bethel Health and Rehabilitation Center, LLC		Period Covered:	From 10/1/2020 To 9/30/2021
Address of Facility 13 Park Lawn Drive, Bethel, CT 06801			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/14/2022
Item	Total	CCNH	RHNS Residential Care Home
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. <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 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Bethel Health and Rehabilitation Center, LLC		Address (No. & Street, City, State, Zip) 13 Park Lawn Drive, Bethel, CT 06801		
License Numbers:	CCNH 2138-C	RHNS	Residential Care Home 1868	Medicare Provider No. 07-5400
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="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		License No.:		
N/A				

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

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C	Report for Year Ended 9/30/2021	Page of 3   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 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				





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

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C		Report for Year Ended 9/30/2021		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input 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	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	16 / m12	24,308	24,308
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	20 / 5f	34,359	33,807
National Health Care Associates	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	27 / 12c2	99	99
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various / Various	593,679	538,142
National Health Care Associates	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	16 / m12	852,318	852,318
850 Slias Deane	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	16 / m12	2,301	2,301
20Sunrise	20 E Sunrise Hwy, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	16 / m12	22,445	22,445
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input checked="" type="radio"/>	<input type="radio"/>	55%	PT, OT, ST, Therapy Consulting	13 / Various	1,279,251	1,191,799
See attached additional page 4A	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various / Various	3,969,381	3,969,381

\* 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 9/30/2021				Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National Health Care Associates-Aetna	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	15 1A5	1,023,793	1,023,793
National Health Care Associates-Aetna	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Banking Transactions	16 m13	26,050	26,050
Bethel Realty	13 Parklawn Dr., Bethel, CT 06801	<input type="radio"/>	<input checked="" type="radio"/>	0%	Lease of Facility***	22 9	2,088,317	2,088,317
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	13 Various	790,185	790,185
Regency House of Wallingford, Inc.	181 East Main Street, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting Services	13 b12o	41,036	41,036

\* 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 9/30/2021	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 RHNS column and should not be considered for reimbursement.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2021							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
30 11A.10	Medicaid RB - SNF Only	(7,030,974)	Nursing home	(7,030,974)	-	-	(7,030,974)
30 11A.13	Medicaid RB - RCH- Only (HFA)	(349,779)	RCH	-	-	(349,779)	(349,779)
30 13A.10	Medicare RB - SNF Only	(726,574)	Nursing home	(726,574)	-	-	(726,574)
30 14A.10	Private RB - SNF Only	(3,892,003)	Nursing home	(3,892,003)	-	-	(3,892,003)
30 14A.12	Private RB - CDH- Only (AHU & GMPP)	(1,567,657)	RHNS	-	(1,567,657)	-	(1,567,657)
30 14A.13	Private RB - RCH- Only (HFA)	(174,661)	RCH	-	-	(174,661)	(174,661)
30 111A.10	Prescription Drugs Medicare - SNF Only	47,564	Nursing home	47,564	-	-	47,564
30 111C.10	Prescription drugs - SNF- Only (CCH)	23,047	Nursing home	23,047	-	-	23,047
30 112A.10	Medical Supplies Medicare - SNF Only	(78,964)	Nursing home	(78,964)	-	-	(78,964)
30 112C.10	Medical Supplies Non Medicare - SNF Only	(787)	Nursing home	(787)	-	-	(787)
30 113A.07	PT Medicare - PT Treatments	(1,105,472)	PT Treat	(893,594)	(211,878)	-	(1,105,472)
30 113C.07	PT Other - PT Treatments	(55,359)	PT Treat	(44,749)	(10,610)	-	(55,359)
30 114A.08	ST Medicare - ST Treatments	(355,724)	ST Treat	(333,718)	(22,006)	-	(355,724)
30 114C.08	ST Other - ST Treatments	(42,492)	ST Treat	(39,863)	(2,629)	-	(42,492)
30 115A.09	OT Medicare - OT Treatments	(905,043)	OT Treat	(878,647)	(26,396)	-	(905,043)
30 115C.09	OT Other - OT Treatments	(120,479)	OT Treat	(116,965)	(3,514)	-	(120,479)
30 116A.10	Other Medicare - SNF Only	(3,242,895)	Nursing home	(3,242,895)	-	-	(3,242,895)
30 116B.10	Other Non Medicare - SNF Only	(222,944)	Nursing home	(222,944)	-	-	(222,944)
30 118.10	Other - SNF Only	(799,343)	Nursing home	(799,343)	-	-	(799,343)
	<b>Total Revenue</b>	<b>(20,602,313)</b>		<b>(18,233,183)</b>	<b>(1,844,690)</b>	<b>(524,440)</b>	<b>(20,602,313)</b>

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2021							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
10-A 1.43	Owner - SNF Only	22,169	Nursing Home	22,169	-	-	22,169
10-A 2.43	Administrator Salary - SNF Only	180,981	Nursing Home	180,981	-	-	180,981
10-A 3	Administrator Salary - Cascade Days	143,009	Cascade Days	-	99,992	43,017	143,009
10-A 4.19	Other Admin - Salary %	162,917	Cascade Days	-	113,911	49,006	162,917
10-A 4.38	Other Admin - Patient days	413,449	Patient Days	322,526	63,573	27,350	413,449
10-A 5C.3	Dietary Workers - Meals	911,283	Meals	710,880	140,122	60,281	911,283
10-A 7B.2	Other Maintenance Workers - Square Footage-MHC Campus	124,208	SQFT	82,172	28,956	13,080	124,208
10-A 8B.5	Other Laundry Workers	32,943	Cascade Days	-	23,034	9,909	32,943
10-A 12A.19	Director of Nurses/Assistant Director	225,366	Nursing Home	225,366	-	-	225,366
10-A 12B1.14	RNs - Direct Care - Nursing Salary- CCH, RHNS, AHU, GMP	-	Salary - nursing no RCH	-	-	-	-
10-A 12B1.10	RNs - Direct Care	883,663	Nursing Home	883,663	-	-	883,663
10-A 12B1.12	RNs - Direct Care	370	Cascade Days	-	259	111	370
10-A 12B2.26	RNs - Administrative - Nursing Salary	-	Salary - nursing	-	-	-	-
10-A 12B2.10	RNs - Administrative - Direct	262,507	Nursing Home	262,507	-	-	262,507
10-A 12C1.10	LPNs - Direct Care	1,199,582	Nursing Home	1,199,582	-	-	1,199,582
10-A 12C1.12	LPNs - Direct Care	137,672	Cascade Days	-	96,260	41,412	137,672
10-A 12C1.13	LPNs - Direct Care - RCH Only	-	RCH	-	-	-	-
10-A 12C2.10	LPNs - Administrative - Direct	105,079	Nursing Home	105,079	-	-	105,079
10-A 12D.10	Aides and Attendants - SNF Only	2,054,464	Nursing Home	2,054,464	-	-	2,054,464
10-A 12D.26	Aides and Attendants - Nursing Salary	-	Salary - nursing	-	-	-	-
10-A 12D.12	Aides and Attendants	327,775	Cascade Days	-	229,180	98,595	327,775
10-A 12D.13	Aides and Attendants - RCH Only	-	RCH	-	-	-	-
10-A 12E.7	Physical Therapists - PT Treatments	-	Nursing Home	-	-	-	-
10-A 12F.8	ST - ST Treatments	-	Nursing Home	-	-	-	-
10-A 12H.39	Recreation Worker - Cascade Days	74,665	Cascade Days	-	52,206	22,459	74,665
10-A 12M.28	Social Workers/Case Management - Social Services Time Spent	203,161	Nursing Home	203,161	-	-	203,161
10-A 12M.12	Social Workers/Case Management - CDH Only	-	Cascade Days	-	-	-	-
10-A 12O.10	Other - SNF	338,047	Nursing Home	338,047	-	-	338,047
	<b>Total Expense Page 10</b>	<b>8,929,274</b>		<b>7,468,872</b>	<b>1,020,371</b>	<b>440,030</b>	<b>8,929,274</b>
				<b>83.6448%</b>	<b>11.4273%</b>	<b>4.9279%</b>	<b>100.0000%</b>
13-B 1	Dietitian	-	Patient Days	-	-	-	-
13-B 2.22	Dentist - non reimb	10,562	Nursing Home	10,562	-	-	10,562
13-B 3.10	Pharmacist - SNF	20,232	Nursing Home	20,232	-	-	20,232
13-B 4	Podiatrist	220	Nursing Home	220	-	-	220
13-B 5A.07	PT - Resident Care - PT	601,030	Nursing Home	601,030	-	-	601,030
13-B 5B	PT - Other	-	Nursing Home	-	-	-	-
13-B 6.33	Social Worker - Capacity	-	Patient Days	-	-	-	-
13-B 7.22	Recreation Worker - Non reimb	-	Patient Days	-	-	-	-
13-B 8A.38	Medical Director - Days	60,000	Patient Days	46,805	9,226	3,969	60,000
	<b>Total Expense Page 13</b>	<b>2,274,102</b>		<b>2,260,907</b>	<b>9,226</b>	<b>3,969</b>	<b>2,274,102</b>
15 1A1.15	Workmen's Compensation - Salary%	545,177	Payroll	456,012	62,299	26,866	545,177
15 1A3.15	Unemployment Insurance - Salary %	111,578	Payroll	93,329	12,750	5,499	111,578
15 1A4.15	Social Security (FICA) - Salary %	673,594	Payroll	563,426	76,973	33,194	673,594
15 1A5.15	Health Insurance - Salary %	1,025,389	Payroll	857,684	117,174	50,531	1,025,389

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2021							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
15 1A7.15	Pensions - Salary %	23,070	Payroll	19,297	2,636	1,137	23,070
15 1A9.15	Other - Salary %	6,952	Payroll	5,815	794	343	6,952
15 1C.22	Bad Debts - Non reimb	122,783	Patient Days	95,781	18,879	8,122	122,783
15 1D.38	Accounting and Auditing - Equivalent Patient Days	35,710	Patient Days	27,857	5,491	2,362	35,710
15 1E.38	Legal - Equivalent Patient Days	15,481	Patient Days	12,077	2,380	1,024	15,481
15 1G.38	Office Supplies - Equivalent Patient Days	31,655	Patient Days	24,694	4,867	2,094	31,655
15 1H1.43	Telephone and Telegraph - Equiv Days w/ Independent Living	57,153	Patient Days	44,584	8,788	3,781	57,153
15 1K3.10	Other taxes - Resident Day User Fee - SNF	642,161	Nursing Home	642,161	-	-	642,161
	<b>Total Expense Page 15</b>	<b>3,257,776</b>		<b>2,817,032</b>	<b>307,968</b>	<b>132,776</b>	<b>3,257,778</b>
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 6.25	Automobile Expense - Transportation	4,156	Patient Days	3,242	639	275	4,156
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	1,129	Nursing Home	1,129	-	-	1,129
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)	11,499	Nursing Home	11,499	-	-	11,499
16 M03	Advertising Telephone Directory - Non Reim	14,206	Nursing Home	14,206	-	-	14,206
16 M07.38	Postage - Equivalent Patient Days	9,270	Patient Days	7,231	1,425	613	9,270
16 M09.14	Subscriptions - Nursing Salary- CCH, RHNS, SHU, GMP	22,111	Patient Days	17,249	3,400	1,463	22,111
16 M10.22	Contributions - Non reimb	-	Patient Days	-	-	-	-
16 M11.07	Services Provided by Contract - PT Treatments	263,718	Patient Days	205,723	40,550	17,445	263,718
16 M13.39	Other - Patient Days- SNF & ICF Only	49,087	Patient Days	38,292	7,548	3,247	49,087
	<b>Total Expense Page 16</b>	<b>1,292,239</b>		<b>1,017,411</b>	<b>192,160</b>	<b>82,671</b>	<b>1,292,239</b>
18 2A1.03	Raw Food - Meals	513,993	Meals	400,959	79,033	34,001	513,993
18 2A2.03	Non-Food Supplies - Meals	48,186	Meals	37,589	7,409	3,188	48,186
18 2B.03	Purchased Services - Meals	31,966	Meals	24,936	4,915	2,115	31,966
	<b>Total Expense Page 18</b>	<b>594,145</b>		<b>463,484</b>	<b>91,357</b>	<b>39,304</b>	<b>594,145</b>
19 3A1.5	Laundry In house - Pounds of Laundry Proessed	7,924	Patient Days	6,181	1,218	525	7,924
19 3B.05	Purchased Services - Pounds of Laundry	35,139	Patient Days	27,411	5,403	2,325	35,139
	<b>Total Expense Page 19</b>	<b>56,564</b>		<b>44,124</b>	<b>8,697</b>	<b>3,743</b>	<b>56,564</b>
20 4A1.13	In-House Care Supplies - RCH-Only (HFA)	-	Patient Days	-	-	-	-
20 4A1.21	In-House Care Supplies - Patient Days-Less RCH	45,507	Patient Days	35,499	6,997	3,011	45,507
20 5C.10	Medical and Therapeutic Supplies - SNF	507,761	Nursing Home	507,761	-	-	507,761
20 5D.10	Ambulance/Limousine - SNF	4,925	Nursing Home	4,925	-	-	4,925
20 5E1	Oxygen - Emergency Use	-	Nursing Home	-	-	-	-

Bethel Health Care							
ALLOCATION SCHEDULE							
9/30/2021							
		INPUT	TOTAL ALLOCATED AMOUNTS				
ACCOUNT		Total	ALLOCATION	Nursing			
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Home	RHNS	RCH	TOTAL
20 5E2.22	Oxygen - Other - Non Reim	7,613	Nursing Home	7,613	-	-	7,613
20 5F.22	X-Rays and related radiological - Non Reimb	34,684	Nursing Home	34,684	-	-	34,684
20 5G	Dental	-	Nursing Home	-	-	-	-
20 5H.22	Laboratory - Non Reimb	280,382	Nursing Home	280,382	-	-	280,382
20 5I.10	Recreation - SNF	53,037	Nursing Home	53,037	-	-	53,037
20 5I.12	Recreation - CDH- Only (AHU & GMPP)	1,121	Cascade Days	-	784	337	1,121
20 5J.10	Other - SNF	52,976	Nursing Home	52,976	-	-	52,976
	<b>Total Expense Page 20</b>	<b>1,567,518</b>		<b>1,556,389</b>	<b>7,781</b>	<b>3,348</b>	<b>1,567,518</b>
22 06A.02	Repairs and Maintenance - Sqft	51,709	sqft	34,209	12,055	5,445	51,709
22 06A.45	Repairs and Maintenance - Expenses	-	sqft	-	-	-	-
22 06B.02	Heat - Square Footage-MHC Campus	97,962	sqft	64,808	22,837	10,317	97,962
22 06B.33	Heat - Capacity	-	-	-	-	-	-
22 06C.02	Light & Power - Square Footage- MHC Campus	318,819	sqft	210,920	74,324	33,575	318,819
22 06D.02	Water - Square Footage- MHC Campus	82,043	sqft	54,277	19,126	8,640	82,043
22 06D.10	Water -SNF	-	Nursing Home	-	-	-	-
22 06D.22	Water - Non reimb	-	Other	-	-	-	-
22 06E	Equipment Lease	90,205	Patient Days	70,368	13,870	5,967	90,205
22 06F.02	Other - Square Footage- MHC Campus	314,028	sqft	207,750	73,207	33,071	314,028
22 07D.10	Movable Equipment - SNF Only	90,935	Patient Days	70,937	13,982	6,016	90,935
22 09.22	Rental Payments Non-Reimbursable	-	Other	-	-	-	-
22 09.43	Rental Payments Equiv Days e/ Independent Living	2,088,849	Days w IL	1,629,484	321,188	138,177	2,088,849
22 10A	Real estate taxes paid by owner	-	-	-	-	-	-
22 10A.13	Real estate taxes paid by owner RCH- Only (HFA)	6,162	Patient Days	4,807	947	408	6,162
	<b>Total Expense Page 22</b>	<b>3,174,448</b>		<b>2,373,877</b>	<b>556,723</b>	<b>243,848</b>	<b>3,174,448</b>
26 12D.45	Total Expenses- Page 27 Totals	-	Accum Costs	-	-	-	-
	<b>Total Expense Page 26</b>	<b>97,107</b>		<b>-</b>	<b>97,107</b>	<b>-</b>	<b>97,107</b>
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	6,842	Patient Days	5,337	1,052	453	6,842
27 14C1	Umbrella	8,141	Patient Days	6,351	1,252	538	8,141
27 14C2	Fire and Extended Coverage	-	-	-	-	-	-
27 14C3	Other	135,706	Patient Days	105,862	20,867	8,977	135,706
27 414B	Insurance of Automobiles	3,982	Patient Days	3,106	612	264	3,982
	<b>Total Expense Page 27</b>	<b>176,056</b>		<b>137,338</b>	<b>27,071</b>	<b>11,647</b>	<b>176,056</b>
		<b>21,419,229</b>		<b>18,139,433</b>	<b>2,318,461</b>	<b>961,336</b>	<b>21,419,229</b>

### 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	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	04/15/16	Ongoing	19,522	19,522
Wells Fargo PO Box 10306 Des Moines, IA 50306	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	08/17/17	60 Months	68,993	68,993
Wells Fargo PO Box 10306 Des Moines, IA 50306	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	04/18/18	60 Months	537	537
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
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>						90,205	

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



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

Name of Facility Bethel Health and Rehabilitation C	License No. 2138-C	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
N/A				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 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 ( <i>describe fully</i> )				
1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	35,710	
2		\$		
3		\$		
4		\$		
			<b>Charge for Services Provided</b>	
			\$	35,710
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 ROGIN NASSAU, LLC 2 GOLDMAN GRUDER & WOOD 3 STATE MARSHALL 4 TREASURER STATE OF CT 5 NORTHERN FAIRFIELD COUNTY PROBATE			Telephone Number 860-256-6300 203-899-8900 N/A 860-702-3000 203-794-8508	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 185 ASYLYM STREET -22ND FLOOR HARTFORD CT 06103-3460 2 200 CONNECTICUT AVENUE NORWALK CT 06854 3 N/A 4 55 Elm St #2, Hartford, CT 06106 5 1 School St, Bethel, CT 06801				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Bloomfield Realty mortgage extension with bank (Disallowed on Pg 28)	\$	1,509	
2	Collections (Disallowed on Pg 28)	\$	13,338	
3	Conservatorship (Disallowed on Pg 28)	\$	81	
4	Conservatorship (Disallowed on Pg 28)	\$	303	
5	Conservatorship (Disallowed on Pg 28)	\$	250	
			<b>Charge for Services Provided</b>	
			\$	15,481
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 Line 1e				

**Schedule of Resident Statistics**

Name of Facility Bethel Health and Rehabilitation Center, LLC				License No. 2138-C		Report for Year Ended 9/30/2021				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	203	161	28	14	203	161	28	14					
B. On last day of THIS report period	203	161	28	14					203	161	28	14	
2. Number of Residents													
A. As of midnight of PREVIOUS report period	160	128	23	9	160	128	23	9					
B. As of midnight of THIS report period	153	117	29	7					153	117	29	7	
3. Total Number of Days Care Provided During Period													
A. Medicare	7,631	7,631			5,778	5,778			1,853	1,853			
B. Medicaid (Conn.)	26,499	26,499			19,681	19,681			6,818	6,818			
C. Medicaid (other states)													
D. Private Pay	12,458	3,271	8,103	1,084	9,022	2,489	5,894	639	3,436	782	2,209	445	
E. State SSI for RCH	2,402			2,402	1,850			1,850	552			552	
F. Other (Specify) Managed Care / Hospice	3,671	3,671			2,667	2,667			1,004	1,004			
G. Total Care Days During Period (3A thru F)	52,661	41,072	8,103	3,486	38,998	30,615	5,894	2,489	13,663	10,457	2,209	997	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	37	37			37	37							
5. <b>Total Resident Days (3G + 4A + 4B)</b>	52,698	41,109	8,103	3,486	39,035	30,652	5,894	2,489	13,663	10,457	2,209	997	

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

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

Name of Facility Bethel Health and Rehabilitation Center, LLC			License No. 2138-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	Residential Care Home (3)	Lost			Gained			CCNH	RHNS	Residential Care Home	
				(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	Residential Care Home		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	20		70		27	29	1	6					
Per Diem Rate													
a. One bed rm.	Various		325.03		650.00	176.67	159.88	150.15					
b. Two bed rms.	Various		325.03		610.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									14,151	8,549	5,602		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									86	86			
C. Other									18,028	17,446	582		
<b>D. Total Physical Therapy Treatments</b>									32,265	26,081	6,184		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,258	924	334		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									34	34			
C. Other									4,107	4,107			
<b>D. Total Speech Therapy Treatments</b>									5,399	5,065	334		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									7,186	6,571	615		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									90	90			
C. Other									15,731	15,675	56		
<b>D. Total Occupational Therapy Treatments</b>									23,007	22,336	671		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	22,169	61				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	180,981	2,080	99,992	1,460	43,017	764
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	369,265	17,017	177,484	7,915	76,356	4,141
5. Dietary Service						
a. Head Dietitian	53,243	1,297	10,495	256	4,515	134
b. Food Service Supervisor	64,168	1,649	12,648	325	5,440	170
c. Dietary Workers	710,880	41,256	140,122	8,132	60,281	4,255
6. Housekeeping Service						
a. Head Housekeeper	45,448	1,600	8,958	315	3,854	165
b. Other Housekeeping Workers	396,355	26,309	78,126	5,186	33,611	2,714
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	57,790	1,413	20,364	498	9,198	225
b. Other Maintenance Workers	82,172	4,139	28,956	1,458	13,080	659
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	84,413	4,626	39,673	2,114	17,067	1,106
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	225,366	3,912				
b. RN						
1. Direct Care	883,663	22,047	259	6	111	3
2. Administrative**	262,507	5,752				
c. LPN						
1. Direct Care	1,199,582	40,943	96,260	3,171	41,412	1,659
2. Administrative**	105,079	3,564				
d. Aides and Attendants	2,054,464	105,052	229,180	10,525	98,595	5,507
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	130,119	6,236	77,854	3,746	33,493	1,960
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	203,161	7,553				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	338,047	10,469				
<b>A-13. Total Salary Expenditures</b>	<b>7,468,872</b>	<b>306,975</b>	<b>1,020,371</b>	<b>45,107</b>	<b>440,030</b>	<b>23,462</b>

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
	-		-		-	
Admissions	\$ 267,704	7,976				
Respiratory Therapy (Disallowed on Pg 28a)	70,343	2,493				
<b>Total</b>	\$ 338,047	10,469	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
	-		-		-	
Respiratory Therapist (Disallowed on Pg 28a)	\$ 50	1				
Other Medical Services (Disallowed on Pg 28a)	2,750	N/A				
Nursing Consultant / Shared DNS	57,828	962				
<b>Total</b>	\$ 60,628	963	\$ -	-	\$ -	-

State of Connecticut

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

CSP-11 Rev. 10/2005

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Bethel Health and Rehabilitation Center, LLC				2138-C	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
<b>Section I - Operators/Owners</b>										
<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>										
Marvin J. Ostreicher, 184 Wildacre Ave., Lawrence, NY 11559	22,169			Same as Employees	Supervises operations, deals with DNS & Financial	61	A1	See attached		

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

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

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

**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	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
<b>Section III - Administrators***</b>										
Rich DeMio (10/1/20-7/4/21)	133,790			Same as Employees	Administrator	1,600	A2			
David Ostermayer (10/1/20-4/23/21)		48,404	20,908	Same as Employees	Director of ALU and RCH	1,184	A2			
Erin Healy (7/5/2021-9/30/21)	47,191	51,588	22,109	Same as Employees	Administrator / Director of ALU and RCH	1,520	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	9/30/2021	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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	10,562	106				
3. Pharmacist	20,232	202				
4. Podiatrist	220	2				
5. Physical Therapy						
a. Resident Care	601,030	9,599				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	46,805	343	9,226	68	3,969	29
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	35,894	20				
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	178,068	3,192				
b. Other						
10. Occupational Therapist						
a. Resident Care	508,040	10,908				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	216,918	3,196				
2. Administrative***						
b. LPN						
1. Direct Care	388,522	8,027				
2. Administrative***						
c. Aides	193,988	6,586				
d. Other						
12. Other (Specify) See Attached Schedule	60,628	963				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>2,260,907</b>	<b>43,144</b>	<b>9,226</b>	<b>68</b>	<b>3,969</b>	<b>29</b>

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bethel Health and Rehabilitation Center, LLC		2138-C	9/30/2021		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
HealthDrive Dental Group 888 Worcester Street Ste 130 Wellesley, MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Nurse Consulting	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
HEALTHDRIVE PODIATRY GROUP 100 CROSSING BLVD FRAMINGHAM MA 01702	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WESTERN CT MEDICAL GROUP, 24 Hospital Ave, Danbury, CT 06810	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Various Physicians	Physician Fees / Consol Billing (Disallowed)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Diagnostics - PO Box 484 Avon CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WORLDWIDE STAFFING 2222 Sedwick Road Durham, NC 227713	Contract LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Constellation Home Health 14 Westport Ave Norwalk CT 06851	Contract CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Regency House of Wallingford, Inc. 181 East Main Street, Wallingford, CT 06492	Shared DNS	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
ACUTE CARE GASES II LLC 23 Nutmeg Valley Road Wolcott, CT 06716	Resp. Therapy Consult	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* 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	9/30/2021	15	37
Item	Total	CCNH	RHNS	Residential Care Home
<b>I. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 545,177	456,012	62,299	26,866
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 111,578	93,329	12,750	5,499
4. Social Security (F.I.C.A.)	\$ 673,593	563,426	76,973	33,194
5. Health Insurance	\$ 1,025,389	857,684	117,174	50,531
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 23,070	19,297	2,636	1,137
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 6,952	5,815	794	343
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 122,782	95,781	18,879	8,122
<b>d. Accounting and Auditing</b>	\$ 35,710	27,857	5,491	2,362
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 15,481	12,077	2,380	1,024
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 31,655	24,694	4,867	2,094
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 57,153	44,584	8,788	3,781
2. Cellular Phones	\$ 5,996	4,677	922	397
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ (46,735)	(36,457)	(7,186)	(3,092)
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 7,814	6,095	1,201	518
3. Resident Day User Fee	\$ 642,161	642,161		
<b>Subtotal</b>	\$ 3,257,776	2,817,032	307,968	132,776

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended	Page	of	
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2021	16	37	
Item		Total	CCNH	RHNS	Residential Care Home
<b>Subtotals Brought Forward:</b>		3,257,776	2,817,032	307,968	132,776
<b>I. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	1,129	1,129		
5. Education Expenses Related to Seminars and Conventions	\$	11,499	11,499		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	4,156	3,242	639	275
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	1,326	1,326		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	14,206	14,206		
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	\$	9,269	7,231	1,425	613
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	14,365	14,365		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	22,112	17,249	3,400	1,463
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	263,718	205,723	40,550	17,445
12. Administrative Management Services**	\$	901,375	703,149	138,598	59,628
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	49,087	38,292	7,548	3,247
<b>C-14 Total Administrative &amp; General Expenditures</b>		\$ 4,550,018	3,834,443	500,128	215,447

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

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

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

## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Promotional Advertising / Marketing (Disallowed on Pg 28)	\$ 14,206	-	-
<b>Total Other Advertising</b>	\$ 14,206	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
	-	-	-
CAHCF Dues	\$ 11,001		
AHCA Dues	1,610		
CALA Dues	1,754		
<b>Total Dues</b>	\$ 14,365	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
	-	-	-
<b>Total Contributions</b>	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
	-	-	-
Licenses and Permits-Bethel-Administration	\$ 866	\$ 171	\$ 73
Penalties-Bethel-Administration (Disallowed on Pg 28a)	3,696	729	313
Bank Charges-Bethel-Administration	27,191	5,360	2,306
Background Check-Bethel-Administration	6,424	1,266	545
Hotel Expense-Bethel-Administration (Disallowed on Pg 28a)	115	23	10
<b>Total Other Administrative and General</b>	\$ 38,292	\$ 7,548	\$ 3,247

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

Name of Facility Bethel Health and Rehabilitation Center, L	License No. 2138-C	Report for Year Ended 9/30/2021	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Health Care Associates, Inc.	901,375	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	9/30/2021		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 513,993	400,959	79,033	34,001	
2.	Non-Food Supplies	\$ 48,186	37,589	7,409	3,188	
3.	Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 31,966	24,936	4,915	2,115	
c. Other (Specify) _____						
		\$ _____				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 594,145</b>	<b>463,484</b>	<b>91,357</b>	<b>39,304</b>	
<b>2E. Dietary Questionnaire</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Residential Care Home</b>	
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. \$180						
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 Bethel Health and Rehabilitation Center, LLC		License No. 2138-C	Report for Year Ended 9/30/2021		Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	7,924	6,181	1,218	525
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)		\$	35,139	27,411	5,403	2,325
c. Other (Specify) Other Laundry Supplies		\$	13,501	10,532	2,076	893
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>56,564</b>	<b>44,124</b>	<b>8,697</b>	<b>3,743</b>
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	9/30/2021	20	37	
Item		Total	CCNH	RHNS	Residential Care Home
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	45,507	35,499	6,997	3,011
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> )		\$			
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$ 45,507	35,499	6,997	3,011
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	556,529	556,529		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	22,983	22,983		
c. Medical and Therapeutic Supplies	\$	507,761	507,761		
d. Ambulance/Limousine***	\$	4,925	4,925		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	7,613	7,613		
f. X-rays and Related Radiological Procedures***	\$	34,684	34,684		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	280,382	280,382		
i. Recreation	\$	54,158	53,037	784	337
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	52,976	52,976		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 1,522,011	1,520,890	784	337

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

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

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

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



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

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C		Report for Year Ended 9/30/2021			Page of 21   37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
ADP INC	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	18,195			16	m11
INTEGRATED HEALTH SYSTEMS	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	11,088			16	m11
SMARTLINX SOLUTIONS	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	111,092			16	m11
ARAMARK UNIFORM SERVICE	280 Greenwood St Worcester, MA 01607	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	34,933			19	3b
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	60,210			22	6f
THYSSENKRUPP ELEVATOR	3100 Interstate North Atlanta, GA 30339	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Repair	10,400			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	39,881			22	6f
TOWN & COUNTRY MAINTENANCE, LLC	8906 Telegraph Road Lorton, VA 22079	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/ Snow Removal	40,726			22	6f
ADM ENVIRONMENTAL GROUP LLC	Avenue, Brooklyn, Ny 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal/Recycling	32,499			22	6f
SMART CARE EQUIPMENT	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment Repair	31,966			22	6b
JOHNSON CONTROLS DEPT CH	10320, PALATINE, IL 60055	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	20,640			22	6f
KINSLEY GROUP	14 Connecticut South Dr East Granby, CT 06026	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Power System	10,736			22	6f
MANHATTAN TECH SUPPORT	55 W 39TH ST, NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	56,610			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, LLC	2138-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 51,709	34,209	12,055	5,445		
b. Heat	\$ 97,962	64,808	22,837	10,317		
c. Light & Power	\$ 318,819	210,920	74,324	33,575		
d. Water	\$ 82,043	54,277	19,126	8,640		
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 90,205	70,368	13,870	5,967		
f. Other ( <i>itemize</i> )	\$ 314,028	207,750	73,207	33,071		
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 954,766	642,332	215,419	97,015		
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 90,935	70,937	13,982	6,016		
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 90,935	70,937	13,982	6,016		
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,088,849	1,629,484	321,188	138,177		
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 6,162	4,807	947	408		
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 33,736	26,317	5,187	2,232		
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 2,219,682	1,731,545	341,304	146,833		

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



### Depreciation Schedule

Name of Facility Bethel Health and Rehabilitation Center, LLC				License No. 2138-C		Report for Year Ended 9/30/2021				Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>A-4. Subtotal</b>													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>B-4. Subtotal</b>													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>C-4. Subtotal</b>													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Van			X	2	2004	48,214		48,214	48,214	S/L	5		
b. 2000 Cadillac		X		2	2005	15,000		15,000	15,000	S/L	5		
c. Ford		X		7	2017	57,848		57,848	37,602	S/L	5	11,570	
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,921,648		1,921,648	1,606,994	S/L	Various	69,457	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	156,187		156,187		S/L	Various	9,908	
<b>D-3. Subtotal</b>													90,935
<b>E. Total Depreciation</b>													
												90,935	

## 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





**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, LLC			2138-C		9/30/2021			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	Various	Various	Various	61,268	5,964	S/L	Various		
2. Disposals (attach schedule)				(61,268)	(5,964)				
3. Acquired during this report period (attach schedule)									
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.

**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 9/30/2021	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
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	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	03/20/12			
c. Interest Rate for the Cost Year	4.00%			
d. Term of Mortgage (number of years)	35			
e. Amount of Principal Borrowed	26,268,700			
f. Principal balance outstanding as of 9/30/21	25,828,068			
<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 Cent		2138-C	9/30/2021			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$ 97,107		97,107			
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b>		\$ 97,107		97,107			

(Carry Subtotals forward to next page)



**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center, LLC				2138-C	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 129,090	117,323		11,767
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 508,040	508,040		
7.			Other - See attached Schedule	\$ 38,694	38,694		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 122,782	95,781	18,879	8,122
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 15,481	12,077	2,380	1,024
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 4,196	3,273	645	278
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 14,206	14,206		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 522,430	407,540	80,330	34,560
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 38,617	36,405	1,545	666
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 180	180		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,393,716	1,233,519	103,780	56,417

\* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
10	12o	Respiratory Therapy	\$ 70,343		
10	12o	Admissions Salary Relating to Marketing	46,980		
10	A12b1	RN Reduction to Aide Salary			57
10	A12c1	LPN Reduction to Aide Salary			11,710
<b>Total Other Salaries Adjustment</b>			<b>\$ 117,323</b>	<b>\$ -</b>	<b>\$ 11,767</b>

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	b12o	Respiratory Therapist	\$ 50		
13	b12o	Other Medical Services	2,750		
13	b8c	Physician Fees	35,894		
<b>Total Other Fees Adjustments</b>			<b>\$ 38,694</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m13	Penalties-Bethel-Administration	3,696	729	313
16	m13	Hotel Expense-Bethel-Administration	115	23	10
15	Var	Benefits Associated with Marketing Salary	12,516		
15	1a9	Other Employee Benefits	5,815	794	343
15	Var	Benefits Associated with Respiratory Therapy Salary	14,263		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 36,405</b>	<b>\$ 1,545</b>	<b>\$ 666</b>

**Resp Therapist Benefits Disallowance**

Resp Therapy Salaries	70,342	Page 10
Total Salaries	<u>7,468,872</u>	TB Linked
Percent to Total Salaries	0.94%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,514,439	TB Linked
Total Benefits Disallowed	<b>14,263</b>	Page 28 attachment



**Bethel Health Care  
Disallowance Schedule for Cell Phones  
September 30, 2021**

**Pg. 28b**

Total Cell Phone Expense	<u>Amount</u> 5,996 TB Linked		
Cell Phone Allowed Based on Bed Capacity	5		
Monthly Allowable amount per Cell Phone	\$ 30		
Months in Cost Report Year	12		
Total Allowable Cost	<u>\$ 1,800</u>		
Days in Cost Report (365out of 365 Days)	365		
Days in Cost Report Year	<u>365</u>		
Partial Year Allowable %	100%		
Revised Allowable Cost	\$ 1,800		
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 4,196</u></u>		
	<b>CCNH</b>	<b>RHNS</b>	<b>RCH</b>
	\$ 3,273	\$ 645	\$ 278

**Bethel Health Care  
 Calculation of Allowable Management Fee  
 September 30, 2021**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	901,375	Page 16, Line m12
Accounting Charges	35,710	Page 15, Line 1d
Total Management Fees Per Agreement	937,085	
Patient Days	41,109	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	52,889	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 17.72</b>	
PPD Allowance Per Client 2020	7.83	
2021 CPI Increase %	1.02%	J.01b
PPD Allowance 9/30/2021	7.84	
<b>Amount over (Under)</b>	<b>\$ 9.8780</b>	
Total Days	52,889	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b>\$ 522,430</b>	

**Bethel Health Care**  
**RN & LPN Salary Disallowance**  
**September 30, 2021**

Total Aides Salaries	98,595	
Total Aides Hours	<u>5,507</u>	Page 10
<b>Aides Dollars per Hour</b>	<b>\$ 17.90</b>	

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

Total RN Salaries	111	
Total RN Hours	<u>3</u>	Page 10
<b>RN Dollars per Hour</b>	<b>\$ 37.00</b>	

<b>Difference between RN and Aides hourly wage</b>	<b>\$ 19.10</b>
--	-----------------

Total RN Hours	3	
Disallowed Hourly Wage	<u>\$ 19.10</u>	
<b>RN Disallowed Salary Expense</b>	<b>\$ 57</b>	Disallowed on Pg 28a

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

Total LPN Salaries	41,412	
Total LPN Hours	<u>1,659</u>	Page 10
<b>RN Dollars per Hour</b>	<b>\$ 24.96</b>	

<b>Difference between LPN and Aides hourly wage</b>	<b>\$ 7.06</b>
---	----------------

Total LPN Hours	1,659	
Disallowed Hourly Wage	<u>\$ 7.06</u>	
<b>LPN Disallowed Salary Expense</b>	<b>\$ 11,710</b>	Disallowed on Pg 28a

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Bethel Health and Rehabilitation Center, LLC			2138-C	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 1,393,716	1,233,519	103,780	56,417
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 556,529	556,529		
28.	20	5d	Ambulance/Limousine	\$ 4,925	4,925		
29.	20	5f	X-rays, etc	\$ 34,684	34,684		
30.	20	5h	Laboratory	\$ 280,382	280,382		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,613	7,613		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 124,430	124,430		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 14,519	11,300	2,194	1,025
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10b	Unallowable Property and Real Estate Taxes	\$ 17	11	4	2
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 18	12	4	2
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 65,929	65,086	581	262
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 2,482,762	2,318,491	106,563	57,708

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5l	Equip Rental-Bethel-Rehab Tpy and Ancllry	\$ 10,667		
20	5l	Equip Rental-Bethel-Respiratory	42,309		
20	5c	Med B Supplies	54,723		
20	5i	Cable Television Expense in Resident Rooms	15,961		
20	5c	Non-Allowable Minor Equipment	770		
<b>Total Other Ancillary Costs</b>			<b>\$ 124,430</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7d	Excess Movable Depreciation (Cascade / Outpatient)	\$ 11,300	\$ 2,194	\$ 1,025
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 11,300</b>	<b>\$ 2,194</b>	<b>\$ 1,025</b>

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Other Property Adjustments</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Total Unallowable Building Interest	\$ -	\$ -	\$ -
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Rehab Portion of Facility

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

Outpatient Portion of Therapies

Total Inpatient Therapy Treatments (Page 9)	53,482	[C]	W/P D.01
Total Outpatient Therapy Treatments	7,189	[C]	W/P D.01
Total Therapies	60,671	[C]	Calculated
Outpatient % to Total Therapies	11.85%		

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.27%
-----------------------	-------

Disallowance

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
Maint & Op Expenses (Pg 22 line 6g)	954,766	2,576	29a
Depreciation - Building (Pg 22 line 7b)	-	-	N/A
Rent (Pg 22 line 9)	2,088,849	5,636	N/A
Real Estate Taxes (Pg 22 line 10b)	6,162	17	29a
Property Insurance (Pg 27 line 14a)	6,842	18	29a
		<u>8,247</u>	

- [a] Amount ties to page 29 without exception.
- [b] Amounts provided by Client.
- [c] Amounts provided by Client



**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Bethel Health and Rehabilitation Center, 12138-C		9/30/2021			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 7,380,753	7,030,974		349,779		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 726,574	726,574				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 5,634,321	3,892,003	1,567,657	174,661		
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ (47,564)	(47,564)				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ (23,047)	(23,047)				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 78,964	78,964				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 787	787				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,105,472	893,594	211,878			
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 55,359	44,749	10,610			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 355,724	333,718	22,006			
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 42,492	39,863	2,629			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 905,043	878,647	26,396			
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 120,479	116,965	3,514			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ 3,242,895	3,242,895				
b. Other (Specify) - Non-Medicare	\$ 222,944	222,944				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	<b>\$ 19,801,196</b>	<b>17,432,066</b>	<b>1,844,690</b>	<b>524,440</b>		
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 180	180				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 1,594	1,594				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 799,343	799,343				
<b>V. Total Other Revenue (1 thru 8)</b>	<b>\$ 801,117</b>	<b>801,117</b>				
<b>VI. Total All Revenue (III +V)</b>	<b>\$ 20,602,313</b>	<b>18,233,183</b>	<b>1,844,690</b>	<b>524,440</b>		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30 II 6a	Medicare A NTA Contra-Bethel	\$ 1,109,439	-	-
30 II 6a	Medicare A Nsng Comp Contra-Bethel	1,706,370		
30 II 6a	Medicare Pt A Ambulance-Bethel	5,733		
30 II 6a	Medicare Pt A Lab-Bethel	54,754		
30 II 6a	Medicare Pt A X-Bethel	23,954		
30 II 6a	Medicare Pt A Sequestration-Bethel	256		
30 II 6a	Medicare Pt A Settlement-Bethel	9,145		
30 II 6a	Medicare Part B Telehealthfield-Bethel	240		
30 II 6a	Mgd Medicare NTA Contra-Bethel	135,310		
30 II 6a	Mgd Medicare Nsng Comp Contra-Bethel	197,694		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 3,242,895</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30 II 6b	Medicaid Ambulance-Bethel	\$ 572		
30 II 6b	Comm Ins Lab-Bethel	5,278		
30 II 6b	Comm Ins X-Bethel	3,677		
30 II 6b	Mgd Medicare Ambulance-Bethel	286		
30 II 6b	Mgd Medicare Lab-Bethel	19,977		
30 II 6b	Mgd Medicare X-Bethel	8,846		
30 II 6b	Mgd Medicare Prior Period-Bethel	(273)		
30 II 6b	Patient Revenue Capitation -Bethel	126,130		
30 II 6b	Misc. Expense-Bethel Health-Administration--	(30,287)		
30 II 6b	Prior Period Expense-Bethel-Administration	88,738		
<b>Total Other Resident Revenue</b>		<b>\$ 222,944</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30 IV 5	Interest on Money Market Account	428,113	\$ 1,594	-	-
<b>Total Interest Income</b>			<b>\$ 1,594</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	\$ 25,045	-	-
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	37,672		
30 IV 8	COVID Rev	170,500		
30 IV 8	Stimulus Rev	556,131		
30 IV 8	Medical Records Rev (Disallowed on Pg 29a)	636		
30 IV 8	Reversal of PY Psychiatrist Fees	94		
30 IV 8	Reversal of PY Tax Expenses (No CY Expense)	9,265		
<b>Total Other Revenue</b>		<b>\$ 799,343</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center,	2138-C	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	558,217
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,015,932
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	47,660
5. Prepaid Expenses			\$	307,031
a. _____				
b. _____				
c. _____				
d. See Schedule		307,031		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	295,194
_____				
_____				
See Schedule		295,194		
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,224,034</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>2,077,835</u>		\$	391,476
	Accum. Depreciation <u>1,686,359</u>	Net		
7. Motor Vehicles	*Historical Cost <u>121,062</u>		\$	8,676
	Accum. Depreciation <u>112,386</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	7,985
Historical Variance of MME NBV		7,985		
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>408,137</b>

\* 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	\$ 41,251
31	A5	Prepaid Gen. Ins-Bethel	43,885
31	A5	Prepaid Expense Other-Bethel	177,521
31	A5	Prepaid Real Estate Taxes-Bethel	3,962
31	A5	Prepaid Personal Property Taxes-Bethel	22,133
31	A5	Prepaid Mgmt Assets-Bethel	18,279
<b>Total Prepaid Expenses</b>			<b>\$ 307,031</b>

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

Page Ref	Line Ref	Description	
31	AR	Due For Cr Ctd Collect-Bethel	\$ 904
31	AR	CT PET Deferred Tax-Bethel	181,097
31	AR	Due from Related-Bethel	73,428
31	AR	CT PET Tax Receivable-Bethel	13,871
31	AR	Security Deposits-Bethel	25,894
<b>Total Other Current Assets (Itemize)</b>			<b>\$ 295,194</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	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

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

Name of Facility		License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center,		2138-C	9/30/2021	32	37
Account				Amount	
Total Brought Forward:				\$	2,632,171
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
	*Historical Cost	13,306			
	Accum. Depreciation	13,306	Net	\$	
3. Buildings					
	*Historical Cost	22,939,429			
	Accum. Depreciation	15,928,005	Net	\$	7,011,424
4. Non-Movable Equipment					
	*Historical Cost	1,022,332			
	Accum. Depreciation	497,742	Net	\$	524,590
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>				\$	7,536,014
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
	*Historical Cost				
	Accum. Depreciation		Net	\$	
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care ( <i>itemize</i> )					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
Name and Address		Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )					
See Schedule					
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$	10,168,185

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center, LLC		2138-C	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,336,075
2. Notes Payable ( <i>itemize</i> )				\$	1,387,655
Short Term - Note Payable			1,387,243		
Short Term - Equipment Obligation			412		
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> )				\$	956,874
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	107,097
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	2,311,718
Loans and Exchanges		8,591	Security Deposits	202,980	
Unclaimed Checks		7,399	Accrued Interest and Expi	1,955,912	
Referred Revenue		134,177			
Patient Funds		2,659	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>6,099,419</b>

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

(Carry Total forward to next page)

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

Name of Facility Bethel Health and Rehabilitation Center, LLC		License No. 2138-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				6,099,419	
<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> )				\$ 12,960,558	
Name and Address of Lender	Amount	Loan Date			
Bethel Health Care & Related	12,960,558				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 374,495	
Long Term - Notes Payable		373,324			
Long Term - Equipment Obligation		1,171			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 13,335,053	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 19,434,472	

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

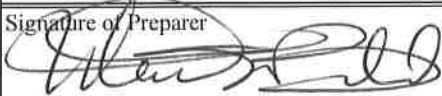
Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center	2138-C	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	7,536,014
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			\$	7,536,014
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(15,985,384)
6. Gain or Loss for Period			\$	(816,917)
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	(16,802,301)
<b>C. Total Reserves and Net Worth</b>			\$	(9,266,287)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	10,168,185



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health and Rehabilitation Center,	2138-C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(15,992,958)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	20,602,313
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	21,419,230
D. Net Income or Deficit			\$	(816,917)
E. Balance			\$	(16,809,875)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
Prior Period Adjustment		7,574		
F-3. Total Additions			\$	7,574
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>		09/30/21	\$	(16,802,301)

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

Name of Facility Bethel Health and Rehabilitation Center,		License No. 2138-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<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 		Title PRINCIPAL	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bivolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps			Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com					

## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Bethel Health Care for the year ended 9/30/2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 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, 2022

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

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

**Facility Name** Bethel Health Care

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

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

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

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

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

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

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

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

Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

18. Were all discrepancies on the Error Page addressed?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Client: National Health Care Associates, Inc. (CT)  
 Engagement: Medicaid - Bethel Health Care  
 Period Ending: 9/30/2021  
 Trial Balance: A:01 - TB

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
100000-0113-00-000-0	Cash-Bethel Health	0.00			0.00	20,519.00
101000-0113-00-000-0	Cash - Operating-Bethel	(88,813.00)			(88,813.00)	105,727.00
102000-0113-00-000-0	Cash - Payroll-Bethel	833.00			833.00	5,209.00
104000-0113-00-000-0	Cash - Savings-Bethel	428,113.00			428,113.00	935,794.00
105000-0113-00-000-0	Cash - Savings Patients-Bethel	2,659.00			2,659.00	2,658.00
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	10,445.00			10,445.00	41,092.00
108500-0113-00-000-0	Cash - Private Patient-Bethel	202,980.00			202,980.00	203,830.00
110000-0113-00-000-0	Accounts Receivable-Bethel	89,052.00			89,052.00	89,052.00
110700-0113-00-000-0	A/R Outpatient Therapy Priv-Bethel	1,349.00			1,349.00	1,466.00
110701-0113-00-000-0	A/R Outpatient Therapy Med B-Bethel	1,287.00			1,287.00	7,473.00
110702-0113-00-000-0	A/R Outpatient Therapy Insu-Bethel	6,777.00			6,777.00	15,519.00
110703-0113-00-000-0	A/R Outpatient Med B Co-Bethel	(1,424.00)			(1,424.00)	(366.00)
110704-0113-00-000-0	A/R O/P Therapy Private Coins-Bethel	4,298.00			4,298.00	1,208.00
110705-0113-00-000-0	A/R O/P Therapy Medicaid Coins-Bethel	406.00			406.00	169.00
111000-0113-00-000-0	A/R Private-Bethel	190,917.00			190,917.00	120,414.00
111200-0113-00-000-0	A/R Comm Ins-Bethel	196,333.00			196,333.00	211,830.00
111300-0113-00-000-0	A/R Hospice-Bethel	249,717.00			249,717.00	44,397.00
111400-0113-00-000-0	A/R Mgd Medicare-Bethel	57,952.00			57,952.00	42,902.00
112000-0113-00-000-0	A/R Medicare Pt A-Bethel	391,099.00			391,099.00	699,183.00
112500-0113-00-000-0	A/R Medicare Pt B-Bethel	(8,230.00)			(8,230.00)	43,046.00
113000-0113-00-000-0	A/R Medicaid-Bethel	598,766.00			598,766.00	936,268.00
114000-0113-00-000-0	A/R Patient Pticipation-Bethel	(132,862.00)			(132,862.00)	17,484.00
116100-0113-00-000-0	Medicare Coins Bad Debl-Bethel	12,127.00			12,127.00	15,569.00
116200-0113-00-000-0	Allowance for Doubtful Accounts-Bethel	(641,632.00)			(641,632.00)	(708,586.00)
119000-0113-00-000-0	Due For Cr Crd Colct-Bethel	904.00			904.00	0.00
121400-0113-00-000-0	Prepaid Workers Comp-Bethel	41,251.00			41,251.00	40,584.00
122200-0113-00-000-0	Prepaid Gen. Ins-Bethel	43,885.00			43,885.00	44,850.00
129000-0113-00-000-0	Prepaid Expense Other-Bethel	177,521.00			177,521.00	16,914.00
129100-0113-00-000-0	Prepaid Real Estate Taxes-Bethel	3,962.00			3,962.00	4,604.00
129110-0113-00-000-0	Prepaid Personal Property Taxes-Bethel	22,133.00			22,133.00	21,823.00
129300-0113-00-000-0	Prepaid Mgmt Assets-Bethel	18,279.00			18,279.00	16,565.00
129900-0113-00-000-0	CT PET Deferred Tax-Bethel	181,097.00			181,097.00	171,832.00
130000-0113-00-000-0	Inventory-Bethel	47,660.00			47,660.00	59,787.00
141600-0113-00-000-0	Due from Related-Bethel	73,428.00			73,428.00	1,876.00
141900-0113-00-000-0	CT PET Tax Receivable-Bethel	13,871.00			13,871.00	0.00
145000-0113-00-000-0	Security Deposits-Bethel	25,894.00			25,894.00	25,894.00
153600-0113-00-000-0	Construction in Progress-Bethel Health	0.00			0.00	36,064.00
156000-0113-00-000-0	Major Movable Equip-Bethel	1,995,436.00			1,995,436.00	1,833,112.00
156100-0113-00-000-0	Movable 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
166000-0113-00-000-0	Accum Depr MME-Bethel	(1,651,534.00)			(1,651,534.00)	(1,550,671.00)
166100-0113-00-000-0	Accum Dep Moveable Equip Mgmt-Bethel	(32,977.00)			(32,977.00)	(56,323.00)
166300-0113-00-000-0	Accum Depr Auto Vehice-Bethel	(112,386.00)			(112,386.00)	(100,816.00)
210000-0113-00-000-0	Accounts Payable-Bethel	(1,336,075.00)			(1,336,075.00)	(1,997,101.00)
211001-0113-00-000-0	Notes Payable ST1-Bethel	(780,514.00)			(780,514.00)	(780,514.00)
211002-0113-00-000-0	Notes Payable ST2-Bethel	(606,729.00)			(606,729.00)	(606,729.00)
211101-0113-00-000-0	Notes Payable LT1-Bethel	(324,000.00)			(324,000.00)	(344,000.00)
211105-0113-00-000-0	Notes Payable LT5-Bethel	(10,859.00)			(10,859.00)	(23,176.00)
211106-0113-00-000-0	Notes/Loans Payable L/T-Bethel	(38,465.00)			(38,465.00)	(103,311.00)
211400-0113-00-000-0	Equipment Obligation ST-Bethel	(412.00)			(412.00)	(391.00)
211411-0113-00-000-0	Equipment Obligation LT 1-Bethel	(1,171.00)			(1,171.00)	(1,599.00)
220000-0113-00-000-0	Loans and Exchange-Bethel	(8,591.00)			(8,591.00)	1,743.00
220200-0113-00-000-0	Unclaimed ADP checks-Bethel	(7,399.00)			(7,399.00)	254.00
221400-0113-00-000-0	Due to Realty-Bethel	#####			#####	#####
221700-0113-00-000-0	Due to Medicaid-Bethel	(107,097.00)			(107,097.00)	(154,247.00)
221750-0113-00-000-0	Deferred Revenue Alu-Bethel	(134,177.00)			(134,177.00)	(134,177.00)
221760-0113-00-000-0	Deferred Revenue Rcf-Bethel Health	0.00			0.00	(243,450.00)
226200-0113-00-000-0	Patients Fund-Bethel	(2,659.00)			(2,659.00)	(2,658.00)
227000-0113-00-000-0	Sec Deposit Private Patient-Bethel	(202,980.00)			(202,980.00)	(203,830.00)
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	(210,733.00)			(210,733.00)	(207,373.00)
250020-0113-00-000-0	Accrued Pension-Bethel	(23,070.00)			(23,070.00)	(17,782.00)
250030-0113-00-000-0	Accrued Worker's Comp-Bethel	(193,059.00)			(193,059.00)	(142,226.00)
250100-0113-00-000-0	Accrued Payroll-Bethel	(245,873.00)			(245,873.00)	(235,286.00)
252000-0113-00-000-0	Accrued Vacation-Bethel	(494,872.00)			(494,872.00)	(626,951.00)
254000-0113-00-000-0	Accr Interest Cert-Bethel	(1,745,179.00)			(1,745,179.00)	(1,648,072.00)
254900-0113-00-000-0	CTPET Tax Accrued Expense-Bethel Health	0.00			0.00	(54,978.00)
271500-0113-00-000-0	Due to Related-Bethel	(1,117,148.00)			(1,117,148.00)	(15,379.00)
280000-0113-00-000-0	Capital-Bethel	15,587,433.00			15,587,433.00	15,587,435.00
286000-0113-00-000-0	Ptner Drawings-Bethel Health	0.00			0.00	150,024.00
295000-0113-00-000-0	Retained Earnings-Bethel	397,951.00			397,951.00	508,390.00



Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
303005-0113-00-000-0	Hospice Contra Other	0.00			0.00	122.00
303100-0113-00-000-0	Hospice Revenue-Bethel	(1,217,071.00)			(1,217,071.00)	(987,137.00)
303700-0113-00-000-0	Hospice C/A-Bethel	431,868.00			431,868.00	411,346.00
304100-0113-00-000-0	Hospice Pharmacy-Bethel	(737.00)			(737.00)	(1,848.00)
304105-0113-00-000-0	Hospice Pharmacy Contra-Bethel	737.00			737.00	1,848.00
304300-0113-00-000-0	Hospice PT-Bethel	0.00			0.00	(400.00)
304305-0113-00-000-0	Hospice PT Contra-Bethel	0.00			0.00	86.00
304400-0113-00-000-0	Hospice ST-Bethel	(286.00)			(286.00)	(1,178.00)
304405-0113-00-000-0	Hospice ST Contra-Bethel	8.00			8.00	(5.00)
304800-0113-00-000-0	Hospice OT-Bethel	0.00			0.00	(597.00)
304805-0113-00-000-0	Hospice OT Contra-Bethel Health	0.00			0.00	115.00
304900-0113-00-000-0	Hospice Specialty Beds-Bethel	0.00			0.00	(122.00)
311000-0113-00-000-0	Medicaid Room & Board-Bethel	#####			#####	#####
311005-0113-00-000-0	Medicaid Room & Board Contra-Bethel	3,951,219.00			3,951,219.00	5,782,170.00
311030-0113-00-000-0	Medicaid ResCare Room & Board-Bethel	(385,125.00)			(385,125.00)	(541,964.00)
311035-0113-00-000-0	Medicaid ResCare R&B Contra-Bethel	35,346.00			35,346.00	46,572.00
313005-0113-00-000-0	Medicaid Contra Other-Bethel	572.00			572.00	51.00
314000-0113-00-000-0	Medicaid Ambulance-Bethel	(572.00)			(572.00)	0.00
314100-0113-00-000-0	Medicaid Pharmacy-Bethel	(21,082.00)			(21,082.00)	(20,794.00)
314105-0113-00-000-0	Medicaid Pharmacy Contra-Bethel	21,082.00			21,082.00	20,866.00
314300-0113-00-000-0	Medicaid PT-Bethel	(3,667.00)			(3,667.00)	(6,335.00)
314305-0113-00-000-0	Medicaid PT Contra-Bethel	3,667.00			3,667.00	6,335.00
314400-0113-00-000-0	Medicaid ST-Bethel	(1,752.00)			(1,752.00)	(349.00)
314405-0113-00-000-0	Medicaid ST Contra-Bethel	1,752.00			1,752.00	349.00
314500-0113-00-000-0	Medicaid IV Therapy-Bethel Health	0.00			0.00	(71.00)
314600-0113-00-000-0	Medicaid Lab-Bethel Health	0.00			0.00	(51.00)
314800-0113-00-000-0	Medicaid OT-Bethel	(4,163.00)			(4,163.00)	(5,763.00)
314805-0113-00-000-0	Medicaid OT Contra-Bethel	4,163.00			4,163.00	5,763.00
321000-0113-00-000-0	Medicare Pt A Room & Board-Bethel	(4,731,710.00)			(4,731,710.00)	(6,210,450.00)
321005-0113-00-000-0	Medicare Pt A R and B Contra-Bethel	3,914,328.00			3,914,328.00	5,142,768.00
321006-0113-00-000-0	Medicare A PT Contra-Bethel	(841,661.00)			(841,661.00)	(1,105,944.00)
321007-0113-00-000-0	Medicare A OT Contra-Bethel	(772,654.00)			(772,654.00)	(1,022,200.00)
321008-0113-00-000-0	Medicare A ST Contra-Bethel	(313,425.00)			(313,425.00)	(402,303.00)
321009-0113-00-000-0	Medicare A NTA Contra-Bethel	(1,109,439.00)			(1,109,439.00)	(1,505,741.00)
321010-0113-00-000-0	Medicare A Nsng Comp Contra-Bethel	(1,706,370.00)			(1,706,370.00)	(2,251,213.00)
323005-0113-00-000-0	Medicare Pt A Contra Other-Bethel	90,808.00			90,808.00	109,426.00
324000-0113-00-000-0	Medicare Pt A Ambulance-Bethel	(5,733.00)			(5,733.00)	0.00
324100-0113-00-000-0	Medicare Pt A Pharmacy-Bethel	(268,544.00)			(268,544.00)	(374,861.00)
324105-0113-00-000-0	Medicare Pt A Pharmacy Contra-Bethel	317,072.00			317,072.00	407,494.00
324200-0113-00-000-0	MCR Pt A Chargeable Med Supp-Bethel	(6,959.00)			(6,959.00)	(734.00)
324205-0113-00-000-0	MCR Pt A Charge Med Supp Contra-Bethel	6,959.00			6,959.00	734.00
324300-0113-00-000-0	Medicare Pt A PT-Bethel	(453,713.00)			(453,713.00)	(645,386.00)
324305-0113-00-000-0	Medicare Pt A PT Contra-Bethel	453,713.00			453,713.00	645,386.00
324400-0113-00-000-0	Medicare Pt A ST-Bethel	(136,493.00)			(136,493.00)	(133,217.00)
324405-0113-00-000-0	Medicare Pt A ST Contra-Bethel	136,493.00			136,493.00	133,217.00
324500-0113-00-000-0	Medicare Pt A IV Therapy-Bethel	(48,528.00)			(48,528.00)	(32,633.00)
324600-0113-00-000-0	Medicare Pt A Lab-Bethel	(54,754.00)			(54,754.00)	(77,146.00)
324800-0113-00-000-0	Medicare Pt A OT-Bethel	(442,405.00)			(442,405.00)	(700,878.00)
324805-0113-00-000-0	Medicare Pt A OT Contra-Bethel	442,405.00			442,405.00	700,878.00
324900-0113-00-000-0	Medicare Pt A Specially Beds-Bethel	(6,419.00)			(6,419.00)	(1,212.00)
325000-0113-00-000-0	Medicare Pt A X-Bethel	(23,954.00)			(23,954.00)	(31,067.00)
328000-0113-00-000-0	Medicare Pt A Sequestration-Bethel	(256.00)			(256.00)	85,032.00
329000-0113-00-000-0	Medicare Pt A Settlement-Bethel	(9,145.00)			(9,145.00)	(3,394.00)
334300-0113-00-000-0	Medicare Pt B PT-Bethel	(205,338.00)			(205,338.00)	(333,503.00)
334305-0113-00-000-0	Medicare Pt B PT Contra-Bethel	41,776.00			41,776.00	69,878.00
334400-0113-00-000-0	Medicare Pt B ST-Bethel	(43,844.00)			(43,844.00)	(71,403.00)
334405-0113-00-000-0	Medicare Pt B ST Contra-Bethel	1,545.00			1,545.00	576.00
334800-0113-00-000-0	Medicare Pt B OT-Bethel	(171,310.00)			(171,310.00)	(375,904.00)
334805-0113-00-000-0	Medicare Pt B OT Contra-Bethel	38,921.00			38,921.00	82,585.00
335700-0113-00-000-0	Medicare Pt B Flu/Pneumonia-Bethel	(964.00)			(964.00)	(1,227.00)
335900-0113-00-000-0	Medicare Part B Telehealthfield-Bethel	(240.00)			(240.00)	0.00
337300-0113-00-000-0	Mgd Medicare Pt B PT-Bethel	(3,418.00)			(3,418.00)	(8,947.00)
337305-0113-00-000-0	Mgd Medicare Pt B PT Contra-Bethel	2,653.00			2,653.00	7,183.00
337400-0113-00-000-0	Mgd Medicare Pt B ST-Bethel	(119.00)			(119.00)	(1,247.00)
337405-0113-00-000-0	Mgd Medicare Pt B ST Contra-Bethel	204.00			204.00	185.00
337800-0113-00-000-0	Mgd Medicare Pt B OT-Bethel	(500.00)			(500.00)	(6,350.00)
337805-0113-00-000-0	Mgd Medicare Pt B OT Contra-Bethel	406.00			406.00	3,683.00
338000-0113-00-000-0	Medicare Pt B Prior Period-Bethel Health	0.00			0.00	5,932.00
341000-0113-00-000-0	Private Room & Board-Bethel	(1,997,439.00)			(1,997,439.00)	(1,688,584.00)
341005-0113-00-000-0	Private Room & Board Contra-Bethel	186,070.00			186,070.00	(4,095.00)
341020-0113-00-000-0	PVT R&B ALU-Bethel	(1,471,721.00)			(1,471,721.00)	(1,604,190.00)
341021-0113-00-000-0	PVT Adtl Ancillary ALU-Bethel	(95,936.00)			(95,936.00)	(112,517.00)
341030-0113-00-000-0	Private Room & Board-Bethel	(174,661.00)			(174,661.00)	(135,740.00)
344100-0113-00-000-0	Private Pharmacy-Bethel	22.00			22.00	(120.00)
344105-0113-00-000-0	Private Pharmacy Contra-Bethel Health	0.00			0.00	(160.00)
344300-0113-00-000-0	Private PT-Bethel	(182.00)			(182.00)	(3,029.00)
344305-0113-00-000-0	Private PT Contra-Bethel	(18.00)			(18.00)	8.00
344400-0113-00-000-0	Private ST-Bethel Health	0.00			0.00	(714.00)

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344405-0113-00-000-0	Private ST Contra-Bethel Health	0.00			0.00	294.00
344800-0113-00-000-0	Private OT-Bethel	(119.00)			(119.00)	(2,164.00)
344805-0113-00-000-0	Private OT Contra-Bethel	(1.00)			(1.00)	239.00
351000-0113-00-000-0	Comm Ins Room & Board-Bethel	(483,650.00)			(483,650.00)	(742,410.00)
351005-0113-00-000-0	Comm Ins Room & Board Contra-Bethel	128,800.00			128,800.00	184,646.00
353005-0113-00-000-0	Comm Ins Contra Other-Bethel	9,061.00			9,061.00	14,109.00
354100-0113-00-000-0	Comm Ins Pharmacy-Bethel	(33,494.00)			(33,494.00)	(47,523.00)
354105-0113-00-000-0	Comm Ins Pharmacy Contra-Bethel	58,449.00			58,449.00	49,468.00
354300-0113-00-000-0	Comm Ins PT-Bethel	(47,674.00)			(47,674.00)	(93,714.00)
354305-0113-00-000-0	Comm Ins PT Contra-Bethel	47,674.00			47,674.00	91,489.00
354400-0113-00-000-0	Comm Ins ST-Bethel	(14,621.00)			(14,621.00)	(10,520.00)
354405-0113-00-000-0	Comm Ins ST Contra-Bethel	14,621.00			14,621.00	10,021.00
354500-0113-00-000-0	Comm Ins IV Therapy-Bethel	(24,955.00)			(24,955.00)	(2,268.00)
354600-0113-00-000-0	Comm Ins Lab-Bethel	(5,278.00)			(5,278.00)	(9,720.00)
354800-0113-00-000-0	Comm Ins OT-Bethel	(49,077.00)			(49,077.00)	(100,473.00)
354805-0113-00-000-0	Comm Ins OT Contra-Bethel	49,077.00			49,077.00	97,885.00
354900-0113-00-000-0	Comm Ins Specialty Beds-Bethel	(106.00)			(106.00)	(1,021.00)
355000-0113-00-000-0	Comm Ins X-Bethel	(3,677.00)			(3,677.00)	(3,563.00)
371000-0113-00-000-0	Mgd Medicare Room and Board-Bethel	(1,770,280.00)			(1,770,280.00)	(2,514,245.00)
371005-0113-00-000-0	Mgd Medicare Room & Board Contra-Bethel	790,849.00			790,849.00	940,062.00
371006-0113-00-000-0	Mgd Medicare PT Contra-Bethel	(100,334.00)			(100,334.00)	(82,557.00)
371007-0113-00-000-0	Mgd Medicare OT Contra-Bethel	(91,165.00)			(91,165.00)	(75,991.00)
371008-0113-00-000-0	Mgd Medicare ST Contra-Bethel	(27,080.00)			(27,080.00)	(27,677.00)
371009-0113-00-000-0	Mgd Medicare NTA Contra-Bethel	(135,310.00)			(135,310.00)	(109,861.00)
371010-0113-00-000-0	Mgd Medicare Nsg Comp Contra-Bethel	(197,694.00)			(197,694.00)	(170,281.00)
373005-0113-00-000-0	Mgd Medicare Contra Other-Bethel	29,789.00			29,789.00	50,726.00
374000-0113-00-000-0	Mgd Medicare Ambulance-Bethel	(286.00)			(286.00)	0.00
374100-0113-00-000-0	Mgd Medicare Pharmacy-Bethel	(116,138.00)			(116,138.00)	(150,426.00)
374105-0113-00-000-0	Mgd Medicare Pharmacy Contra-Bethel	140,155.00			140,155.00	162,454.00
374300-0113-00-000-0	Mgd Medicare PT-Bethel	(174,391.00)			(174,391.00)	(277,309.00)
374305-0113-00-000-0	Mgd Medicare PT Contra-Bethel	174,391.00			174,391.00	277,309.00
374400-0113-00-000-0	Mgd Medicare ST-Bethel	(58,427.00)			(58,427.00)	(68,269.00)
374405-0113-00-000-0	Mgd Medicare ST Contra-Bethel	58,427.00			58,427.00	68,269.00
374500-0113-00-000-0	Mgd Medicare IV Therapy-Bethel	(24,017.00)			(24,017.00)	(14,872.00)
374600-0113-00-000-0	Mgd Medicare Lab-Bethel	(19,977.00)			(19,977.00)	(33,923.00)
374800-0113-00-000-0	Mgd Medicare OT-Bethel	(178,050.00)			(178,050.00)	(296,264.00)
374805-0113-00-000-0	Mgd Medicare OT Contra-Bethel	178,050.00			178,050.00	296,264.00
374900-0113-00-000-0	Mgd Medicare Specialty Beds-Bethel	(681.00)			(681.00)	(446.00)
375000-0113-00-000-0	Mgd Medicare X-Bethel	(8,846.00)			(8,846.00)	(16,356.00)
375700-0113-00-000-0	Mgd Medicare Flu/Pneumonia-Bethel	(992.00)			(992.00)	(773.00)
378000-0113-00-000-0	Mgd Medicare Prior Period-Bethel	273.00			273.00	12,117.00
378100-0113-00-000-0	Medicare Mgd Care Pt B PT-Bethel	(118,480.00)			(118,480.00)	(270,091.00)
378105-0113-00-000-0	Medicare Mgd Pt B PT Contra-Bethel	64,086.00			64,086.00	98,315.00
378120-0113-00-000-0	Medicare Mgd Care Pt B ST-Bethel	(35,624.00)			(35,624.00)	(59,527.00)
378125-0113-00-000-0	Medicare Mgd Pt B STContra-Bethel	20,490.00			20,490.00	12,559.00
378130-0113-00-000-0	Medicare Mgd Care Pt B OT-Bethel	(86,601.00)			(86,601.00)	(248,662.00)
378135-0113-00-000-0	Medicare Mgd Pt B OT Contra-Bethel	57,501.00			57,501.00	112,054.00
389010-0113-00-000-0	Patient Revenue Capitation -Bethel	(126,130.00)			(126,130.00)	0.00
391100-0113-00-000-0	Interest Income-Bethel	(1,594.00)			(1,594.00)	(3,966.00)
391500-0113-00-000-0	Misc. Other Income-Bethel	(789,984.00)			(789,984.00)	(1,687,559.00)
391510-0113-00-000-0	Misc. Meals-Bethel	(180.00)			(180.00)	(1,037.00)
391900-0113-00-000-0	Long-Bethel	(9,265.00)			(9,265.00)	0.00
399130-0113-00-000-0	O/P PT - Part B-Bethel	0.00			0.00	(36,965.00)
399135-0113-00-000-0	O/P Part B Contra-Bethel	0.00			0.00	5,034.00
399140-0113-00-000-0	O/P PT - Private-Bethel	0.00			0.00	(5,567.00)
399145-0113-00-000-0	O/P PVT Contra Bethel	0.00			0.00	(2,567.00)
399150-0113-00-000-0	O/P PT - Comm Ins Bethel	0.00			0.00	(68,240.00)
399155-0113-00-000-0	O/P Comm Ins Contra - Bethel	0.00			0.00	4,974.00
399230-0113-00-000-0	O/P OT - Part B-Bethel	0.00			0.00	(4,925.00)
399250-0113-00-000-0	O/P OT - Comm Ins-Bethel	0.00			0.00	(4,749.00)
400000-0113-01-072-0	Salary-Bethel Health-Operator-Operator-	(943.00)			23,400.00	943.00
			RJE - 1	23,400.00		
400000-0113-01-073-0	Salary-Bethel Health-Operator-Owner-	0.00			0.00	231.00
400000-0113-03-007-0	Salary-Bethel Health-Administration-Administrati-	180,084.00			180,084.00	156,685.00
400000-0113-03-009-0	Salary-Bethel Health-Administration-Administrato-	204,381.00			(23,400.00)	180,981.00
			RJE - 1	(23,400.00)		
400000-0113-03-017-0	Salary-Bethel Health-Administration-Asst Adminis-	26,608.00			26,608.00	0.00
400000-0113-03-114-0	Salary-Bethel Health-Administration-Program Coord	49,225.00			49,225.00	59,643.00
400000-0113-04-007-0	Salary-Bethel Health-Fiscal Operations-Administr-	157,986.00			157,986.00	153,044.00
400000-0113-05-065-0	Salary-Bethel Health-Medical Records-Medical Rec-	63.00			63.00	5,704.00
400000-0113-06-007-0	Salary-Bethel Health-Social service-Administrati-	43,168.00			43,168.00	75,934.00
400000-0113-06-038-0	Salary-Bethel Health-Social service-Dir-	72,607.00			72,607.00	72,816.00
400000-0113-06-096-0	Salary-Bethel Health-Social service-Social Worke-	91,789.00			91,789.00	121,894.00
400000-0113-07-086-0	Salary-Bethel Health-Rec Therapy-Rec Therapist-	164,109.00			164,109.00	200,135.00
400000-0113-08-058-0	Salary-Bethel Health-Maintenance-Maintenance Wor-	125,668.00			125,668.00	128,134.00
400000-0113-08-101-0	Salary-Bethel Health-Maintenance-Supervisor-	85,374.00			85,374.00	79,552.00
400000-0113-09-048-0	Salary-Bethel Health-Housekeeping-Housekeeper-	517,541.00			517,541.00	601,741.00
400000-0113-09-101-0	Salary-Bethel Health-Housekeeping-Supervisor-	59,861.00			59,861.00	61,809.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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400000-0113-10-051-0	Salary-Bethel Health-Laundry-Laundry Aide-	108,452.00			108,452.00	111,015.00
400000-0113-11-011-0	Salary-Bethel Health-Admissions-Admissions Coord-	43,718.00			43,718.00	91,665.00
400000-0113-11-038-0	Salary-Bethel Health-Admissions-Dir-	223,872.00			223,872.00	222,757.00
400000-0113-13-013-0	Salary-Bethel Health-Dietary-Aide-	275,989.00			275,989.00	288,595.00
400000-0113-13-031-0	Salary-Bethel Health-Dietary-Cook-	132,407.00			132,407.00	131,646.00
400000-0113-13-035-0	Salary-Bethel Health-Dietary-Dietician-	65,759.00			65,759.00	63,902.00
400000-0113-13-101-0	Salary-Bethel Health-Dietary-Supervisor-	82,901.00			82,901.00	85,811.00
400000-0113-14-012-0	Salary-Bethel Health-Nursing Admin-ADNS-	100,015.00			100,015.00	170,837.00
400000-0113-14-044-0	Salary-Bethel Health-Nursing Admin-DNS-	139,350.00			139,350.00	156,613.00
400000-0113-14-052-0	Salary-Bethel Health-Nursing Admin-LPN-	114,376.00			114,376.00	75,528.00
400000-0113-15-021-0	Salary-Bethel Health-Nursing-CNA-	2,109,878.00			2,109,878.00	2,401,420.00
400000-0113-15-052-0	Salary-Bethel Health-Nursing-LPN-	1,218,855.00			1,218,855.00	1,423,460.00
400000-0113-15-092-0	Salary-Bethel Health-Nursing-RN-	1,159,546.00			897,039.00	1,381,166.00
				(262,507.00)		
			RJE - 4	(262,507.00)		
400000-0113-21-040-0	Salary-Bethel Health-Human Resources-Dir of Huma-	80,842.00			80,842.00	76,782.00
400000-0113-24-139-0	Salary-Bethel Health-Respiratory- -	70,451.00			70,451.00	31,544.00
400000-0113-24-157-0	Salary-Bethel Health-Respiratory- -	(2,106.00)			(2,106.00)	1,069.00
400000-0113-36-007-0	Supervisor ssisted Living Bethel	161,988.00			161,988.00	157,486.00
400000-0113-36-013-0	Salary-Dietary Aide-ALU-Bethel	357,854.00			357,854.00	434,182.00
400000-0113-36-021-0	Salary-CNA-ALU-Bethel	327,775.00			327,775.00	330,182.00
400000-0113-36-031-0	Salary-Bethel Health- -Cook-	143,510.00			143,510.00	144,589.00
400000-0113-36-038-0	Salary-Bethel Health-Director-ALU	119,632.00			119,632.00	53,494.00
400000-0113-36-048-0	Salary-Hskpg-ALU-Bethel	3,117.00			3,117.00	23,197.00
400000-0113-36-051-0	Salary-Laundry-ALU-Bethel	32,943.00			32,943.00	23,742.00
400000-0113-36-052-0	Salary-LPN-ALU-Bethel	137,672.00			137,672.00	141,251.00
400000-0113-36-086-0	Salary-Recreation-ALU-Bethel	74,665.00			74,665.00	96,859.00
400000-0113-36-092-0	Salary-RN-ALU-Bethel	370.00			370.00	0.00
400000-0113-36-098-0	Salary-Social Worker-ALU-Bethel	0.00			0.00	34,938.00
400000-0113-36-101-0	Director of Dietary - Bethel	0.00			0.00	64,722.00
400000-0113-37-080-0	Salary-Phys Therapist-O/P-Bethel	0.00			0.00	78,494.00
400000-0113-37-082-0	Salary-Phys Tpy-O/P-Bethel	0.00			0.00	41,319.00
400050-0113-01-073-0	Salary - PTO-Bethel Health-Operator-Owner-	(288.00)			(288.00)	288.00
400050-0113-03-007-0	Salary - PTO-Bethel Health-Administrat-Administr-	(1,910.00)			(1,910.00)	882.00
400050-0113-03-017-0	Salary - PTO-Bethel Health-Administrat-Asst Admi-	(2,013.00)			(2,013.00)	4,668.00
400050-0113-03-114-0	Salary - PTO-Bethel Health-Administrat-Pharmacy -	(2,486.00)			(2,486.00)	805.00
400050-0113-04-007-0	Salary - PTO-Bethel Health-Fiscal Oper-Administr-	(5,036.00)			(5,036.00)	11,084.00
400050-0113-05-065-0	Salary - PTO-Bethel Health-Medical Rec-Medical R-	131.00			131.00	197.00
400050-0113-06-007-0	Salary - PTO-Bethel Health-Social serv-Administr-	(105.00)			(105.00)	1,600.00
400050-0113-06-038-0	Salary - PTO-Bethel Health-Social service-Dir-	(1,742.00)			(1,742.00)	(10.00)
400050-0113-06-096-0	Salary - PTO-Bethel Health-Social serv-Social Wo-	(2,556.00)			(2,556.00)	6,255.00
400050-0113-07-086-0	Salary - PTO-Bethel Health-Rec Therapy-Rec Thera-	(155.00)			(155.00)	2,744.00
400050-0113-08-058-0	Salary - PTO-Bethel Health-Maintenance-Maintenan-	(1,460.00)			(1,460.00)	5,606.00
400050-0113-08-101-0	Salary - PTO-Bethel Health-Maintenance-Superviso-	1,979.00			1,979.00	9,344.00
400050-0113-09-048-0	Salary - PTO-Bethel Health-Housekeepin-Housekeep-	(13,258.00)			(13,258.00)	3,837.00
400050-0113-09-101-0	Salary - PTO-Bethel Health-Housekeepin-Superviso-	(1,601.00)			(1,601.00)	2,079.00
400050-0113-10-051-0	Salary - PTO-Bethel Health-Laundry-Laundry Aide-	(242.00)			(242.00)	1,320.00
400050-0113-11-011-0	Salary - PTO-Bethel Health-Admissions-Admissions-	(1,001.00)			(1,001.00)	(2,710.00)
400050-0113-11-038-0	Salary - PTO-Bethel Health-Admissions-Dir-	1,116.00			1,116.00	3,762.00
400050-0113-13-013-0	Salary - PTO-Bethel Health-Dietary-Aide-	3,925.00			3,925.00	488.00
400050-0113-13-031-0	Salary - PTO-Bethel Health-Dietary-Cook-	(1,317.00)			(1,317.00)	2,020.00
400050-0113-13-035-0	Salary - PTO-Bethel Health-Dietary-Dietician-	2,494.00			2,494.00	1,512.00
400050-0113-13-101-0	Salary - PTO-Bethel Health-Dietary-Supervisor-	(643.00)			(643.00)	2,550.00
400050-0113-14-012-0	Salary - PTO-Bethel Health-Nursing Admin-ADNS-	(13,470.00)			(13,470.00)	1,711.00
400050-0113-14-044-0	Salary - PTO-Bethel Health-Nursing Admin-DNS-	(529.00)			(529.00)	(644.00)
400050-0113-14-052-0	Salary - PTO-Bethel Health-Nursing Admin-LPN-	(9,297.00)			(9,297.00)	8,867.00
400050-0113-15-021-0	Salary - PTO-Bethel Health-Nursing-CNA-	(43,064.00)			(43,064.00)	40,582.00
400050-0113-15-052-0	Salary - PTO-Bethel Health-Nursing-LPN-	(22,728.00)			(22,728.00)	25,451.00
400050-0113-15-092-0	Salary - PTO-Bethel Health-Nursing-RN-	(13,376.00)			(13,376.00)	9,686.00
400050-0113-21-040-0	Salary - PTO-Bethel Health-Human Resou-Dir of Hu-	1,483.00			1,483.00	3,907.00
400050-0113-24-139-0	Salary - PTO-Bethel Health-Respiratory- -	1,803.00			1,803.00	1,146.00
400050-0113-36-007-0	Salary - PTO-Bethel Health- -Administrative Asst-	929.00			929.00	1,124.00
400050-0113-36-013-0	Salary - PTO-Bethel Health- -Aide-	(2,197.00)			(2,197.00)	5,825.00
400050-0113-36-021-0	Salary - PTO-Bethel Health- -CNA-	(12,350.00)			(12,350.00)	10,934.00
400050-0113-36-031-0	Salary - PTO-Bethel Health- -Cook-	1,112.00			1,112.00	430.00
400050-0113-36-048-0	Salary - PTO-Bethel Health- -Housekeeper-	691.00			691.00	1,394.00
400050-0113-36-051-0	Salary - PTO-Bethel Health- -Laundry Aide-	0.00			0.00	(19.00)
400050-0113-36-052-0	Salary - PTO-Bethel Health- -LPN-	3,455.00			3,455.00	(320.00)
400050-0113-36-086-0	Salary - PTO-Bethel Health- -Rec Therapist-	2,846.00			2,846.00	(1,750.00)
400050-0113-36-101-0	Salary - PTO-Bethel Health- -Supervisor-	(1,218.00)			(1,218.00)	2,345.00
400050-0113-37-080-0	Salary - PTO-Bethel Health- -Phys Therapist-	0.00			0.00	(5,740.00)
400050-0113-37-082-0	Salary - PTO-Bethel Health- -Phys Tpy Aide-	0.00			0.00	250.00
401000-0113-29-000-0	FICA-Bethel Health-Emp Benefits- -	673,594.00			673,594.00	759,125.00
401100-0113-29-000-0	FUI-Bethel Health-Emp Benefits- -	10,236.00			10,236.00	10,566.00
401200-0113-29-000-0	SUI-Bethel Health-Emp Benefits- -	101,342.00			101,342.00	135,814.00
401300-0113-29-000-0	Health Ins-Bethel Health-Emp Benefits- -	1,025,389.00			1,025,389.00	1,203,529.00
401400-0113-29-000-0	Workers Compensation-Bethel Health-Emp Benefit- -	545,177.00			545,177.00	537,358.00
401700-0113-29-000-0	Pension-Bethel Health-Emp Benefits- -	23,070.00			23,070.00	17,782.00
402000-0113-03-000-0	Holiday Expense-Bethel Health-Administration- -	0.00			0.00	1,031.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
410000-0113-03-000-0	Supplies-Bethel-Administration	2,357.00			2,357.00	24.00
410000-0113-04-000-0	Supplies-Bethel-Fiscal Operations	29,273.00			29,273.00	35,175.00
410000-0113-07-000-0	Supplies-Bethel-Rec Therapy	8,561.00			8,561.00	3,791.00
410000-0113-08-000-0	Supplies-Bethel-Maintenance	51,672.00			51,672.00	56,686.00
410000-0113-09-000-0	Supplies-Bethel-Housekeeping	42,939.00			42,939.00	57,033.00
410000-0113-10-000-0	Supplies-Bethel-Laundry	13,501.00			13,501.00	13,477.00
410000-0113-13-000-0	Supplies-Bethel-Dietary	48,186.00			48,186.00	64,052.00
410000-0113-15-000-0	Supplies-Bethel-Nursing	203,296.00			203,296.00	208,771.00
410000-0113-18-000-0	Supplies-Bethel-Marketing	4,295.00			4,295.00	7,237.00
410004-0113-36-000-0	Supplies - Fisc Ops - ALU-Bethel	0.00			0.00	66.00
410007-0113-36-000-0	Supplies Recreation-Bethel-ALU	1,121.00			1,121.00	4,741.00
410008-0113-36-000-0	Supplies Maintenance-Bethel-ALU	37.00			37.00	3,047.00
410009-0113-36-000-0	Supplies Housekeeping	0.00			0.00	268.00
410013-0113-36-000-0	Supplies Kitchen	0.00			0.00	9.00
410014-0113-36-000-0	Supplies - Nursing - ALU-Bethel	0.00			0.00	21.00
410019-0113-03-000-0	Supplies COVID19 - Bethel Health	0.00			0.00	616.00
410019-0113-07-000-0	Supplies COVID-Bethel-Rec Therapy	549.00			549.00	1,725.00
410019-0113-08-000-0	Supplies COVID-Bethel-Maintenance	393.00			393.00	26.00
410019-0113-09-000-0	Supplies COVID-Bethel-Housekeeping	2,568.00			2,568.00	5,273.00
410019-0113-10-000-0	Supplies COVID19 - Bethel Health	0.00			0.00	30,975.00
410019-0113-15-000-0	Supplies COVID-Bethel-Nursing	135,630.00			135,630.00	112,870.00
411200-0113-23-000-0	Drugs Medicare PI A-Bethel-Rehab Tpy and Ancnry	544,751.00			544,751.00	637,872.00
411700-0113-22-000-0	House Drugs (OTC)-Bethel Health-Medical Servic-	22,983.00			22,983.00	24,914.00
412000-0113-13-000-0	Food-Bethel-Dietary	251,347.00			251,347.00	292,084.00
412000-0113-36-000-0	Food-Dietary - ALU-Bethel	241,340.00			241,340.00	245,085.00
412019-0113-13-000-0	Dietary-Bethel Health	0.00			0.00	2,016.00
412100-0113-13-000-0	Food Supplements-Bethel-Dietary	15,130.00			15,130.00	15,008.00
413001-0113-23-000-0	Oxygen Non Billable-Bethel-Rehab Tpy and Ancnry	7,613.00			7,613.00	17,041.00
413500-0113-23-000-0	IV Thy Supplies-Bethel-Rehab Tpy and Ancnry	11,778.00			11,778.00	17,068.00
414000-0113-10-000-0	Diapers-Bethel-Laundry	68,078.00			68,078.00	77,407.00
414100-0113-10-000-0	Linen-Bethel-Laundry	7,924.00			7,924.00	6,641.00
420000-0113-08-000-0	Minor Equip-Bethel-Maintenance	743.00			743.00	0.00
420000-0113-15-000-0	Minor Equip-Bethel-Nursing	2,914.00			2,914.00	494.00
430000-0113-08-000-0	Fees-Bloomfield-Bethel-Maintenance	8.00			8.00	17.00
431000-0113-03-000-0	Consulting Fees-Bethel-Administration	9,933.00			9,933.00	25,056.00
431000-0113-04-000-0	Consulting Fees-Bethel-Fiscal Operations	24,308.00			24,308.00	57,574.00
			RJE - 2	(24,308.00)		
431000-0113-15-000-0	Consulting Fees-Bethel-Nursing	57,828.00			57,828.00	29,419.00
431000-0113-22-000-0	Consulting Fees-Bethel-Medical Services	67,500.00			67,500.00	0.00
431000-0113-23-000-0	Consulting Fees-Bethel Health-Rehab Tpy and An-	0.00			0.00	23,682.00
431000-0113-24-000-0	Consulting Fees-Bethel-Respiratory	50.00			50.00	1,099.00
431000-0113-36-000-0	Consulting Fees-Bethel-ALU	14,440.00			14,440.00	0.00
431010-0113-23-000-0	Pharmacy fees-Bethel Health-Rehab Tpy and Ancn-	20,232.00			20,232.00	20,950.00
432000-0113-03-000-0	Accounting Fees-Bethel-Administration	35,710.00			35,710.00	44,000.00
433000-0113-03-000-0	Legal Fees-Bethel-Administration	1,509.00			1,509.00	9,054.00
433100-0113-03-000-0	Legal Fees - Labor-Bethel Health-Administratio-	0.00			0.00	3,500.00
433200-0113-03-000-0	Legal Fees - Collections-Bethel-Administration	13,338.00			13,338.00	7,525.00
433300-0113-03-000-0	Legal Fees - Non-reimbursable-Bethel-Admin	634.00			634.00	886.00
434000-0113-03-000-0	Shared Services-Bethel-Administration	877,064.00			877,064.00	901,978.00
			RJE - 2	24,308.00		
435200-0113-03-000-0	IT ServicesAdministration-Bethel-Administration	109,892.00			53,627.00	163,519.00
			RJE - 3	53,627.00		
435210-0113-03-000-0	IT Rental-Bethel-Administration	73,150.00			(53,627.00)	19,523.00
			RJE - 3	(53,627.00)		
436000-0113-22-000-0	Medical Direclor Fees-Bethel-Medical Services	60,000.00			60,000.00	90,750.00
436100-0113-22-000-0	Podiatrist Fees-Bethel Health-Medical Services-	220.00			220.00	0.00
436200-0113-22-000-0	Dental Fees-Bethel-Medical Services	10,562.00			10,562.00	11,398.00
436300-0113-22-000-0	Physician Fees-Bethel Health-Medical Services-	35,894.00			35,894.00	736.00
436400-0113-22-000-0	Psychiatrist Fees-Bethel Health-Medical Servic-	(94.00)			(94.00)	94.00
437000-0113-23-000-0	PT Fees-Bethel Health-Rehab Tpy and Ancnry--	601,030.00			601,030.00	891,183.00
437100-0113-23-000-0	OT Fees-Bethel Health-Rehab Tpy and Ancnry--	508,040.00			508,040.00	889,816.00
437200-0113-23-000-0	Speech Fees-Bethel Health-Rehab Tpy and Ancnry-	178,068.00			178,068.00	236,504.00
438010-0113-27-000-0	Radiology Fees-Bethel-Laboratory	(766.00)			(766.00)	0.00
438019-0113-27-000-0	Lab Fees COVID 19-Bethel-Laboratory	188,100.00			188,100.00	2,875.00
438020-0113-27-000-0	X-Bethel-Laboratory	35,450.00			35,450.00	57,114.00
438030-0113-27-000-0	Lab Fees-Bethel-Laboratory	92,282.00			92,282.00	137,976.00
438050-0113-23-000-0	IV Expense-Bethel Health-Rehab Tpy and Ancnry--	(1,224.00)			(1,224.00)	1,224.00
440000-0113-02-000-0	Purch Services-Bethel-Admin Staff	3,000.00			3,000.00	0.00
440000-0113-03-000-0	Purch Services-Bethel-Administration	8,134.00			8,134.00	0.00
440000-0113-04-000-0	Purch Services-Bethel-Fiscal Operations	64,692.00			64,692.00	66,898.00
440000-0113-07-000-0	Purch Services-Bethel-Rec Therapy	15,234.00			15,234.00	7,181.00
440000-0113-08-000-0	Purch Services-Bethel-Maintenance	185,515.00			185,515.00	175,592.00
440000-0113-09-000-0	Purch Services-Bethel Health-Housekeeping--	0.00			0.00	153.00
440000-0113-13-000-0	Purch Services-Bethel-Dietary	31,966.00			31,966.00	36,351.00
440000-0113-15-000-0	Purch Services-Bethel Health-Nursing--	0.00			0.00	1,736.00
440000-0113-22-000-0	Purch Services-Bethel-Medical Services	2,750.00			2,750.00	15,000.00
440001-0113-08-000-0	Ground Services-Bethel-Maintenance	80,607.00			80,607.00	91,548.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
440007-0113-36-000-0	Purch Serv-Bethel-ALU	275.00			275.00	6,575.00
440008-0113-36-000-0	Purch Serv-Bethel-ALU	(595.00)			(595.00)	2,143.00
440010-0113-15-000-0	Purch Services Ambulance-Bethel-Nursing	4,925.00			4,925.00	2,610.00
440013-0113-36-000-0	Purchased Services Kitchen	0.00			0.00	240.00
440050-0113-07-000-0	Cable Expense-Bethel-Rec Therapy	28,418.00			28,418.00	40,635.00
442000-0113-08-000-0	Pest Control-Bethel Health-Maintenance- -	2,616.00			2,616.00	5,450.00
443000-0113-08-000-0	Carting-Bethel-Maintenance	44,741.00			44,741.00	46,764.00
452000-0113-03-000-0	Equip Rental-Bethel-Administration	25.00			25.00	0.00
452000-0113-04-000-0	Equip Rental-Bethel-Fiscal Operations	70,682.00			70,682.00	67,025.00
452000-0113-15-000-0	Equip Rental-Bethel-Nursing	31,567.00			31,567.00	54,598.00
452000-0113-23-000-0	Equip Rental-Bethel-Rehab Tpy and Ancrlry	10,667.00			10,667.00	10,009.00
452000-0113-24-000-0	Equip Rental-Bethel-Respiratory	42,309.00			42,309.00	37,426.00
460000-0113-25-000-0	Utilities-Bethel-Property	17,940.00			17,940.00	13,455.00
461000-0113-03-000-0	Telephone-Bethel-Administration	57,153.00			57,153.00	41,704.00
461100-0113-03-000-0	Telephone - Cell-Bethel-Administration	5,995.00			5,995.00	9,920.00
462000-0113-25-000-0	Electric-Bethel-Property	300,879.00			300,879.00	325,891.00
463000-0113-25-000-0	Gas-Bethel-Property	97,962.00			97,962.00	76,641.00
464000-0113-25-000-0	Sewer-Bethel-Property	38,614.00			38,614.00	42,397.00
466000-0113-25-000-0	Water-Bethel-Property	43,429.00			43,429.00	48,724.00
471000-0113-25-000-0	Rent-Bethel-Property	2,088,849.00			2,088,849.00	2,117,104.00
472000-0113-25-000-0	Personal Property Taxes-Bethel-Property	33,736.00			33,736.00	37,602.00
472500-0113-25-000-0	Property Insurance-Bethel-Property	6,842.00			6,842.00	2,692.00
473000-0113-25-000-0	Real Estate Taxes-Bethel-Property	6,162.00			6,162.00	373,276.00
476000-0113-25-000-0	Interest on Notes Payable-Bethel-Property	97,107.00			97,107.00	97,107.00
476001-0113-25-000-0	Interest Expense NP 1-Bethel-Property	991.00			991.00	1,666.00
476002-0113-25-000-0	Interest Expense NP 2-Bethel-Property	10,713.00			10,713.00	15,967.00
486000-0113-25-000-0	Depr Exp MME-Bethel	79,365.00			79,365.00	62,552.00
486300-0113-25-000-0	Depr Exp Auto-Bethel	11,570.00			11,570.00	11,570.00
491000-0113-03-000-0	Dues-Bethel-Administration	14,365.00			14,365.00	14,539.00
491001-0113-03-000-0	Subscriptions-Bethel-Administration	22,111.00			22,111.00	14,905.00
500000-0113-03-000-0	Licenses and Permits-Bethel-Administration	1,110.00			1,110.00	3,375.00
501000-0113-03-000-0	Advertising Employment-Bethel-Administration	1,326.00			1,326.00	1,457.00
501100-0113-03-000-0	Advertising Promotional-Bethel-Administration	(272.00)			(272.00)	6,907.00
501100-0113-18-000-0	Advertising Promotional-Bethel Health-Marketing- -	10,183.00			10,183.00	9,144.00
503000-0113-03-000-0	Penalties-Bethel-Administration	4,738.00			4,738.00	0.00
503100-0113-03-000-0	Interest-Bethel-Administration	9,560.00			9,560.00	6,054.00
503100-0113-25-000-0	Interest-Bethel Health-Property- -	0.00			0.00	1,285.00
503130-0113-03-000-0	Interest on Computer Loan-Bethel-Administratio	121.00			121.00	110.00
503200-0113-03-000-0	Bank Charges-Bethel-Administration	34,856.00			34,856.00	42,873.00
504000-0113-03-000-0	Postage-Bethel-Administration	9,270.00			9,270.00	7,940.00
505000-0113-03-000-0	Background Check-Bethel-Administration	8,235.00			8,235.00	6,676.00
507000-0113-03-000-0	Revenue Assessment-Bethel-Administration	642,161.00			642,161.00	679,920.00
508000-0113-03-000-0	Bad Debt Expense-Bethel-Administration	108,714.00			108,714.00	9,959.00
508010-0113-03-000-0	Bad Debt Mdcr-Bethel-Administration	14,069.00			14,069.00	5,274.00
509000-0113-03-000-0	Seminars-Bethel-Administration	11,499.00			11,499.00	5,149.00
510000-0113-03-000-0	Liability Ins-Bethel-Administration	135,706.00			135,706.00	189,045.00
511000-0113-03-000-0	Auto Ins-Bethel-Administration	3,982.00			3,982.00	5,007.00
512000-0113-03-000-0	Umbrella Ins-Bethel-Administration	8,141.00			8,141.00	23,357.00
520000-0113-03-000-0	Auto Expense-Bethel-Administration	4,156.00			4,156.00	5,524.00
520000-0113-36-000-0	Auto Expense	0.00			0.00	69.00
521000-0113-03-000-0	Travel Expense-Bethel-Administration	1,129.00			1,129.00	5,948.00
521000-0113-36-000-0	Travel	0.00			0.00	130.00
522000-0113-03-000-0	Hotel Expense-Bethel-Administration	148.00			148.00	0.00
523000-0113-03-000-0	Emp Benefits-Bethel-Administration	6,952.00			6,952.00	7,376.00
523000-0113-36-000-0	Employee Benefits	0.00			0.00	331.00
523019-0113-03-000-0	Employee Benefits Other COVID-Bethel-Administratio	6,176.00			6,176.00	8,565.00
530000-0113-15-000-0	Pool RNs-Bethel-Nursing	216,918.00			216,918.00	97,015.00
531000-0113-15-000-0	Pool LPNs-Bethel-Nursing	388,522.00			388,522.00	328,854.00
532000-0113-15-000-0	Pool CNA-Bethel-Nursing	193,988.00			193,988.00	141,579.00
533000-0113-10-000-0	Outside Services-Bethel Health-Laundry- -	35,139.00			35,139.00	21,935.00
541000-0113-03-000-0	Misc. Expense-Bethel Health-Administration- -	30,287.00			30,287.00	34,195.00
541001-0113-03-000-0	Political Contrib -Bethel Health-Administration- -	0.00			0.00	2,031.00
541050-0113-03-000-0	Prior Period Expense-Bethel-Administration	(88,738.00)			(88,738.00)	(18,518.00)
542000-0113-03-000-0	Corporate Tax - State-Bethel Health-Administra- -	(29,235.00)			(29,235.00)	83,968.00
542900-0113-03-000-0	CT PET Tax Expense-Bethel-Administration	7,813.00			7,813.00	29,735.00
543000-0113-03-000-0	Corporate Tax - Federal-Bethel Health-Administra- -	(17,500.00)			(17,500.00)	6,990.00
Marcum 102	Chamber Dues	0.00			0.00	175.00
Marcum 103	MDS Coordinator	0.00			0.00	0.00
			RJE - 4	149,595.00	149,595.00	0.00
Marcum 104	Staff Development	0.00			97,184.00	0.00
			RJE - 4	97,184.00	97,184.00	0.00
Marcum 105	Infection Control	0.00			15,728.00	0.00
			RJE - 4	15,728.00	15,728.00	0.00
<b>Total</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: **9/30/2021**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - TB Combined Detail LS 2**

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
<b>Group : [10-A] Salaries and Wages</b>						
<b>Subgroup : [1.43] Operators/Owners - SNF Only</b>						
400000-0113-01-072-0	Salary-Bethel Health-Operator-Operator-	(943.00)		23,400.00	22,457.00	943.00
			RJE - 1	23,400.00		
400000-0113-01-073-0	Salary-Bethel Health-Operator-Owner-	0.00		0.00	0.00	231.00
400050-0113-01-073-0	Salary - PTO-Bethel Health-Operator-Owner-	(288.00)		0.00	(288.00)	288.00
Subtotal [1.43]	Operators/Owners - SNF Only	(1,231.00)		23,400.00	22,169.00	1,462.00
<b>Subgroup : [2.43] Administrators - SNF Direct - ALU &amp; RCH Days</b>						
400000-0113-03-009-0	Salary-Bethel Health-Administration-Administrato-	204,381.00		(23,400.00)	180,981.00	211,576.00
			RJE - 1	(23,400.00)		
400000-0113-03-017-0	Salary-Bethel Health-Administration-Assl Adminis-	26,608.00		0.00	26,608.00	0.00
400000-0113-36-036-0	Salary-Bethel Health-Director-ALU	119,632.00		0.00	119,632.00	53,494.00
400000-0113-36-101-0	Director of Dietary - Bethel	0.00		0.00	0.00	64,722.00
400050-0113-03-017-0	Salary - PTO-Bethel Health-Administrat-Assl Admi-	(2,013.00)		0.00	(2,013.00)	4,668.00
400050-0113-36-101-0	Salary - PTO-Bethel Health - Supervisor-	(1,218.00)		0.00	(1,218.00)	2,345.00
Subtotal [2.43]	Administrators - SNF Direct - ALU & RCH Days	347,390.00		(23,400.00)	323,990.00	338,805.00
<b>Subgroup : [4.10] Other Administrative Salaries - SNF</b>						
400000-0113-03-114-0	Salary-Bethel Health-Administration-Program Coord	49,225.00		0.00	49,225.00	59,643.00
400050-0113-03-114-0	Salary - PTO-Bethel Health-Administrat-Pharmacy -	(2,488.00)		0.00	(2,488.00)	895.00
Subtotal [4.10]	Other Administrative Salaries - SNF	46,739.00		0.00	46,739.00	60,448.00
<b>Subgroup : [4.19] Other Admin - Cascade Days</b>						
400000-0113-36-007-0	Supervisor assisted Living Bethel	161,988.00		0.00	161,988.00	157,486.00
400050-0113-36-007-0	Salary - PTO-Bethel Health - Administrative Asst-	929.00		0.00	929.00	1,124.00
Subtotal [4.19]	Other Admin - Cascade Days	162,917.00		0.00	162,917.00	158,610.00
<b>Subgroup : [4.38] Other Admin - Patient days</b>						
400000-0113-03-007-0	Salary-Bethel Health-Administration-Administrati-	180,084.00		0.00	180,084.00	156,685.00
400000-0113-04-007-0	Salary-Bethel Health-Fiscal Operations-Administra-	157,986.00		0.00	157,986.00	153,044.00
400000-0113-21-040-0	Salary-Bethel Health-Human Resources-Dir of Huma-	80,842.00		0.00	80,842.00	76,782.00
400050-0113-03-007-0	Salary - PTO-Bethel Health-Administrat-Administra-	(1,910.00)		0.00	(1,910.00)	882.00
400050-0113-04-007-0	Salary - PTO-Bethel Health-Fiscal Oper-Administra-	(5,036.00)		0.00	(5,036.00)	11,084.00
400050-0113-21-040-0	Salary - PTO-Bethel Health-Human Resou-Dir of Hu-	1,483.00		0.00	1,483.00	3,907.00
Subtotal [4.38]	Other Admin - Patient days	413,449.00		0.00	413,449.00	402,384.00
<b>Subgroup : [5A] Head Dietitian - Meals</b>						
400000-0113-13-035-0	Salary-Bethel Health-Dietary-Dietician-	65,759.00		0.00	65,759.00	63,902.00
400050-0113-13-035-0	Salary - PTO-Bethel Health-Dietary-Dietician-	2,494.00		0.00	2,494.00	1,512.00
Subtotal [5A]	Head Dietitian - Meals	68,253.00		0.00	68,253.00	65,414.00
<b>Subgroup : [5B] Food Service Supervisor</b>						
400000-0113-13-101-0	Salary-Bethel Health-Dietary-Supervisor-	82,901.00		0.00	82,901.00	85,811.00
400050-0113-13-101-0	Salary - PTO-Bethel Health-Dietary-Supervisor-	(643.00)		0.00	(643.00)	2,550.00
Subtotal [5B]	Food Service Supervisor	82,258.00		0.00	82,258.00	88,361.00
<b>Subgroup : [5C.3] Dietary Workers - Meals</b>						
400000-0113-13-013-0	Salary-Bethel Health-Dietary-Aide-	275,989.00		0.00	275,989.00	288,595.00
400000-0113-13-031-0	Salary-Bethel Health-Dietary-Cook-	132,407.00		0.00	132,407.00	131,646.00
400000-0113-36-013-0	Salary-Dietary Aide-ALU-Bethel	357,854.00		0.00	357,854.00	434,182.00
400000-0113-36-031-0	Salary-Bethel Health - Cook-	143,510.00		0.00	143,510.00	144,569.00
400050-0113-13-013-0	Salary - PTO-Bethel Health-Dietary-Aide-	3,925.00		0.00	3,925.00	486.00
400050-0113-13-031-0	Salary - PTO-Bethel Health-Dietary-Cook-	(1,317.00)		0.00	(1,317.00)	2,020.00
400050-0113-36-013-0	Salary - PTO-Bethel Health - Aide-	(2,197.00)		0.00	(2,197.00)	5,825.00
400050-0113-36-031-0	Salary - PTO-Bethel Health - Cook-	1,112.00		0.00	1,112.00	430.00
Subtotal [5C.3]	Dietary Workers - Meals	911,283.00		0.00	911,283.00	1,007,775.00
<b>Subgroup : [6A] Head Housekeeper - Patient Days</b>						
400000-0113-09-101-0	Salary-Bethel Health-Housekeeping-Supervisor-	59,861.00		0.00	59,861.00	61,809.00
400050-0113-09-101-0	Salary - PTO-Bethel Health-Housekeepin-Superviso-	(1,601.00)		0.00	(1,601.00)	2,079.00
Subtotal [6A]	Head Housekeeper - Patient Days	58,260.00		0.00	58,260.00	63,888.00
<b>Subgroup : [6B.2] Other Housekeeping Workers - Patient Days</b>						
400000-0113-09-048-0	Salary-Bethel Health-Housekeeping-Housekeeper-	517,541.00		0.00	517,541.00	601,741.00
400000-0113-36-048-0	Salary-Hskpg-ALU-Bethel	3,117.00		0.00	3,117.00	23,197.00
400050-0113-09-048-0	Salary - PTO-Bethel Health-Housekeepin-Housekeep-	(13,258.00)		0.00	(13,258.00)	3,837.00
400050-0113-36-048-0	Salary - PTO-Bethel Health - Housekeeper-	691.00		0.00	691.00	1,394.00
Subtotal [6B.2]	Other Housekeeping Workers - Patient Days	508,091.00		0.00	508,091.00	630,169.00
<b>Subgroup : [7A] Engineer or Chief of Maintenance - Sq Ft</b>						
400000-0113-08-101-0	Salary-Bethel Health-Maintenance-Supervisor-	85,374.00		0.00	85,374.00	79,552.00
400050-0113-08-101-0	Salary - PTO-Bethel Health-Maintenance-Superviso-	1,979.00		0.00	1,979.00	9,344.00
Subtotal [7A]	Engineer or Chief of Maintenance - Sq Ft	87,353.00		0.00	87,353.00	88,896.00
<b>Subgroup : [7B.2] Other Maintenance Workers - Square Footage-MHC Campus</b>						
400000-0113-08-058-0	Salary-Bethel Health-Maintenance-Maintenance Wor-	125,668.00		0.00	125,668.00	128,134.00
400050-0113-08-058-0	Salary - PTO-Bethel Health-Maintenance-Maintenan-	(1,460.00)		0.00	(1,460.00)	5,606.00
Subtotal [7B.2]	Other Maintenance Workers - Square Footage-MHC Campus	124,208.00		0.00	124,208.00	133,740.00
<b>Subgroup : [8B.5] Other Laundry Workers - Cascade Patient Days</b>						
400000-0113-36-051-0	Salary-Laundry-ALU-Bethel	32,943.00		0.00	32,943.00	23,742.00
Subtotal [8B.5]	Other Laundry Workers - Cascade Patient Days	32,943.00		0.00	32,943.00	23,742.00
<b>Subgroup : [8B.3] Other Laundry Workers - SNF Only</b>						
400000-0113-10-051-0	Salary-Bethel Health-Laundry-Laundry Aide-	108,452.00		0.00	108,452.00	111,015.00
400050-0113-10-051-0	Salary - PTO-Bethel Health-Laundry-Laundry Aide-	(242.00)		0.00	(242.00)	1,320.00
400050-0113-36-051-0	Salary - PTO-Bethel Health - Laundry Aide-	0.00		0.00	0.00	(19.00)
Subtotal [8B.3]	Other Laundry Workers - SNF Only	108,210.00		0.00	108,210.00	112,316.00
<b>Subgroup : [12A.19] Director of Nurses/Assistant Director - SNF Only</b>						
400000-0113-14-012-0	Salary-Bethel Health-Nursing Admin-ADNS-	100,015.00		0.00	100,015.00	170,837.00
400000-0113-14-044-0	Salary-Bethel Health-Nursing Admin-DNS-	139,350.00		0.00	139,350.00	156,613.00

400050-0113-14-012-0	Salary - PTO Bethel Health-Nursing Admin-ADNS-	(13,470.00)	0.00	(13,470.00)	1,711.00
400050-0113-14-044-0	Salary - PTO Bethel Health-Nursing Admin-DNS-	(529.00)	0.00	(529.00)	(644.00)
Subtotal [12A.19]	Director of Nurses/Assistant Director - SNF Only	225,368.00	0.00	225,368.00	328,517.00
Subgroup : [12B1.10]	RNs - Direct Care - SNF Only				
400000-0113-15-092-0	Salary-Bethel Health-Nursing-RN-	1,159,548.00	(262,507.00)	897,039.00	1,381,166.00
400050-0113-15-092-0	Salary - PTO Bethel Health-Nursing-RN-	(13,376.00)	0.00	(13,376.00)	9,686.00
Subtotal [12B1.10]	RNs - Direct Care - SNF Only	1,146,170.00	(262,507.00)	883,663.00	1,390,852.00
Subgroup : [12B1.12]	RNs - Direct Care - Cascades Days				
400000-0113-36-092-0	Salary-RN-ALU-Bethel	370.00	0.00	370.00	0.00
Subtotal [12B1.12]	RNs - Direct Care - Cascades Days	370.00	0.00	370.00	0.00
Subgroup : [12B2.10]	RNs - Administrative - SNF Only				
Marcum 103	MDS Coordinator	0.00	149,595.00	149,595.00	0.00
Marcum 104	Staff Development	0.00	97,184.00	97,184.00	0.00
Marcum 105	Infection Control	0.00	15,728.00	15,728.00	0.00
Subtotal [12B2.10]	RNs - Administrative - SNF Only	0.00	262,507.00	262,507.00	0.00
Subgroup : [12C1.10]	LPNs - Direct Care - SNF Only				
400000-0113-15-052-0	Salary-Bethel Health-Nursing-LPN-	1,218,855.00	0.00	1,218,855.00	1,423,460.00
400050-0113-15-052-0	Salary - PTO Bethel Health-Nursing-LPN-	(22,728.00)	0.00	(22,728.00)	25,451.00
400050-0113-36-052-0	Salary - PTO Bethel Health -LPN-	3,455.00	0.00	3,455.00	(320.00)
Subtotal [12C1.10]	LPNs - Direct Care - SNF Only	1,199,582.00	0.00	1,199,582.00	1,448,591.00
Subgroup : [12C1.12]	LPNs - Direct Care - Cascade Days				
400000-0113-36-052-0	Salary-LPN-ALU-Bethel	137,672.00	0.00	137,672.00	141,251.00
Subtotal [12C1.12]	LPNs - Direct Care - Cascade Days	137,672.00	0.00	137,672.00	141,251.00
Subgroup : [12C2.10]	LPNs - Administrative - SNF				
400000-0113-14-052-0	Salary-Bethel Health-Nursing Admin-LPN-	114,376.00	0.00	114,376.00	75,528.00
400050-0113-14-052-0	Salary - PTO Bethel Health-Nursing Admin-LPN-	(9,297.00)	0.00	(9,297.00)	8,667.00
Subtotal [12C2.10]	LPNs - Administrative - SNF	105,079.00	0.00	105,079.00	84,395.00
Subgroup : [12D.10]	Aides and Attendants - SNF Only				
400000-0113-15-021-0	Salary-Bethel Health-Nursing-CNA-	2,109,878.00	0.00	2,109,878.00	2,401,420.00
400050-0113-15-021-0	Salary - PTO Bethel Health-Nursing-CNA-	(43,064.00)	0.00	(43,064.00)	40,582.00
400050-0113-36-021-0	Salary - PTO Bethel Health - CNA-	(12,350.00)	0.00	(12,350.00)	10,934.00
Subtotal [12D.10]	Aides and Attendants - SNF Only	2,054,464.00	0.00	2,054,464.00	2,452,936.00
Subgroup : [12D.12]	Aides and Attendants - Cascades Days				
400000-0113-36-021-0	Salary-CNA-ALU-Bethel	327,775.00	0.00	327,775.00	330,182.00
Subtotal [12D.12]	Aides and Attendants - Cascades Days	327,775.00	0.00	327,775.00	330,182.00
Subgroup : [12E.7]	Physical Therapists - PT Treatments				
400000-0113-37-080-0	Salary-Phys Therapist-OP-Bethel	0.00	0.00	0.00	78,494.00
400000-0113-37-082-0	Salary-Phys Tpy-OP-Bethel	0.00	0.00	0.00	41,319.00
400050-0113-37-080-0	Salary - PTO Bethel Health - Phys Therapist-	0.00	0.00	0.00	(5,740.00)
400050-0113-37-082-0	Salary - PTO Bethel Health - Phys Tpy Aide-	0.00	0.00	0.00	250.00
Subtotal [12E.7]	Physical Therapists - PT Treatments	0.00	0.00	0.00	114,323.00
Subgroup : [12H.10]	Recreation Workers - SNF				
400000-0113-07-086-0	Salary-Bethel Health-Rec Therapy-Rec Therapist-	164,109.00	0.00	164,109.00	200,135.00
400050-0113-07-086-0	Salary - PTO Bethel Health-Rec Therapy-Rec Thera-	(155.00)	0.00	(155.00)	2,744.00
400050-0113-36-086-0	Salary - PTO Bethel Health -Rec Therapist-	2,846.00	0.00	2,846.00	(1,750.00)
Subtotal [12H.10]	Recreation Workers - SNF	166,800.00	0.00	166,800.00	201,129.00
Subgroup : [12H.39]	Recreation Worker - Cascade Patient Days				
400000-0113-36-086-0	Salary-Recreation-ALU-Bethel	74,665.00	0.00	74,665.00	96,859.00
Subtotal [12H.39]	Recreation Worker - Cascade Patient Days	74,665.00	0.00	74,665.00	96,859.00
Subgroup : [12M.28]	Social Workers/Case Management - SNF Only				
400000-0113-06-007-0	Salary-Bethel Health-Social service-Administrat-	43,168.00	0.00	43,168.00	75,934.00
400000-0113-06-038-0	Salary-Bethel Health-Social service-Dir-	72,607.00	0.00	72,607.00	72,816.00
400000-0113-06-096-0	Salary-Bethel Health-Social service-Social Worke-	91,789.00	0.00	91,789.00	121,894.00
400050-0113-06-007-0	Salary - PTO Bethel Health-Social serv-Adminstr-	(105.00)	0.00	(105.00)	1,600.00
400050-0113-06-038-0	Salary - PTO Bethel Health-Social service-Dir-	(1,742.00)	0.00	(1,742.00)	(10.00)
400050-0113-06-096-0	Salary - PTO Bethel Health-Social serv-Social Wo-	(2,556.00)	0.00	(2,556.00)	6,255.00
Subtotal [12M.28]	Social Workers/Case Management - SNF Only	203,161.00	0.00	203,161.00	279,489.00
Subgroup : [12M.12]	Social Workers/Case Management - Cascade Days				
400000-0113-36-096-0	Salary-Social Worker-ALU-Bethel	0.00	0.00	0.00	34,938.00
Subtotal [12M.12]	Social Workers/Case Management - Cascade Days	0.00	0.00	0.00	34,938.00
Subgroup : [12O.10]	Other - SNF				
400000-0113-05-065-0	Salary-Bethel Health-Medical Records-Medical Rec-	63.00	0.00	63.00	5,704.00
400000-0113-11-011-0	Salary-Bethel Health-Admissions-Admissions Coord-	43,718.00	0.00	43,718.00	91,665.00
400000-0113-11-038-0	Salary-Bethel Health-Admissions-Dir-	223,872.00	0.00	223,872.00	222,757.00
400000-0113-24-139-0	Salary-Bethel Health-Respiratory--	70,451.00	0.00	70,451.00	31,544.00
400000-0113-24-157-0	Salary-Bethel Health-Respiratory--	(2,106.00)	0.00	(2,106.00)	1,069.00
400050-0113-05-065-0	Salary - PTO Bethel Health-Medical Rec-Medical R-	131.00	0.00	131.00	197.00
400050-0113-11-011-0	Salary - PTO Bethel Health-Admissions-Admissions-	(1,001.00)	0.00	(1,001.00)	(2,710.00)
400050-0113-11-038-0	Salary - PTO Bethel Health-Admissions-Dir-	1,116.00	0.00	1,116.00	3,762.00
400050-0113-24-139-0	Salary - PTO Bethel Health-Respiratory--	1,803.00	0.00	1,803.00	1,146.00
Subtotal [12O.10]	Other - SNF	338,047.00	0.00	338,047.00	355,134.00
Total [10-A]	Salaries and Wages	8,929,274.00	0.00	8,929,274.00	10,431,606.00
Group : [13-B]	Professional Fees				
Subgroup : [2.22]	Dentist - SNF Only				
436200-0113-22-000-0	Dental Fees-Bethel-Medical Services	10,562.00	0.00	10,562.00	11,398.00
Subtotal [2.22]	Dentist - SNF Only	10,562.00	0.00	10,562.00	11,398.00
Subgroup : [3.10]	Pharmacist - SNF				
431010-0113-23-000-0	Pharmacy fees-Bethel Health-Rehab Tpy and Ancl-	20,232.00	0.00	20,232.00	20,950.00
Subtotal [3.10]	Pharmacist - SNF	20,232.00	0.00	20,232.00	20,950.00

Subgroup : [4]	Podiatrist				
436100-0113-22-000-0	Podiatrist Fees-Bethel Health-Medical Services -	220.00	0.00	220.00	0.00
Subtotal [4]	Podiatrist	220.00	0.00	220.00	0.00
Subgroup : [5A.07]	PT - Resident Care - PT				
437000-0113-23-000-0	PT Fees-Bethel Health-Rehab Tpy and Ancnly-	601,030.00	0.00	601,030.00	891,183.00
Subtotal [5A.07]	PT - Resident Care - PT	601,030.00	0.00	601,030.00	891,183.00
Subgroup : [8A.38]	Medical Director - Total Patient Days				
436000-0113-22-000-0	Medical Director Fees-Bethel-Medical Services	60,000.00	0.00	60,000.00	90,750.00
Subtotal [8A.38]	Medical Director - Total Patient Days	60,000.00	0.00	60,000.00	90,750.00
Subgroup : [8C]	Resident Care - SNF Only				
436300-0113-22-000-0	Physician Fees-Bethel Health-Medical Services -	35,894.00	0.00	35,894.00	736.00
Subtotal [8C]	Resident Care - SNF Only	35,894.00	0.00	35,894.00	736.00
Subgroup : [9A.08]	ST - Resident Care - ST				
437200-0113-23-000-0	Speech Fees-Bethel Health-Rehab Tpy and Ancnly-	178,068.00	0.00	178,068.00	236,504.00
Subtotal [9A.08]	ST - Resident Care - ST	178,068.00	0.00	178,068.00	236,504.00
Subgroup : [10A.22]	OT - Resident Care - Non relmb				
437100-0113-23-000-0	OT Fees-Bethel Health-Rehab Tpy and Ancnly-	508,040.00	0.00	508,040.00	889,816.00
Subtotal [10A.22]	OT - Resident Care - Non relmb	508,040.00	0.00	508,040.00	889,816.00
Subgroup : [11A1]	RN's - Direct Care - SNF Only				
530000-0113-15-000-0	Pool RNs-Bethel-Nursing	216,918.00	0.00	216,918.00	97,015.00
Subtotal [11A1]	RN's - Direct Care - SNF Only	216,918.00	0.00	216,918.00	97,015.00
Subgroup : [11B.10]	LPN's - SNF Only				
531000-0113-15-000-0	Pool LPNs-Bethel-Nursing	388,522.00	0.00	388,522.00	328,854.00
Subtotal [11B.10]	LPN's - SNF Only	388,522.00	0.00	388,522.00	328,854.00
Subgroup : [11C]	Aides - SNF Only				
532000-0113-15-000-0	Pool CNA-Bethel-Nursing	193,988.00	0.00	193,988.00	141,579.00
Subtotal [11C]	Aides - SNF Only	193,988.00	0.00	193,988.00	141,579.00
Subgroup : [12.14]	Other - SNF Only				
431000-0113-15-000-0	Consulting Fees-Bethel-Nursing	57,828.00	0.00	57,828.00	29,419.00
431000-0113-23-000-0	Consulting Fees-Bethel Health-Rehab Tpy and An-	0.00	0.00	0.00	23,682.00
431000-0113-24-000-0	Consulting Fees-Bethel-Respiratory	50.00	0.00	50.00	1,099.00
440000-0113-22-000-0	Flurh Services-Bethel-Medical Services	2,750.00	0.00	2,750.00	15,000.00
Subtotal [12.14]	Other - SNF Only	60,628.00	0.00	60,628.00	69,200.00
Total [13-B]	Professtional Fees	2,274,102.00	0.00	2,274,102.00	2,777,985.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1.15]	Workmen's Compensation - Salary%				
401400-0113-29-000-0	Workers Compensation-Bethel Health-Emp Benefit -	545,177.00	0.00	545,177.00	537,358.00
Subtotal [1A1.15]	Workmen's Compensation - Salary%	545,177.00	0.00	545,177.00	537,358.00
Subgroup : [1A3.15]	Unemployment Insurance - Salary %				
401100-0113-29-000-0	FUI-Bethel Health-Emp Benefits -	10,236.00	0.00	10,236.00	10,566.00
401200-0113-29-000-0	SUI-Bethel Health-Emp Benefits -	101,342.00	0.00	101,342.00	135,814.00
Subtotal [1A3.15]	Unemployment Insurance - Salary %	111,578.00	0.00	111,578.00	146,380.00
Subgroup : [1A4.15]	Social Security (FICA) - Salary %				
401000-0113-29-000-0	FICA-Bethel Health-Emp Benefits -	673,594.00	0.00	673,594.00	759,125.00
Subtotal [1A4.15]	Social Security (FICA) - Salary %	673,594.00	0.00	673,594.00	759,125.00
Subgroup : [1A5.15]	Health Insurance - Salary %				
401300-0113-29-000-0	Health Ins-Bethel Health-Emp Benefits -	1,025,389.00	0.00	1,025,389.00	1,203,529.00
Subtotal [1A5.15]	Health Insurance - Salary %	1,025,389.00	0.00	1,025,389.00	1,203,529.00
Subgroup : [1A7.15]	Pensions - Salary %				
401700-0113-29-000-0	Pension-Bethel Health-Emp Benefits -	23,070.00	0.00	23,070.00	17,782.00
Subtotal [1A7.15]	Pensions - Salary %	23,070.00	0.00	23,070.00	17,782.00
Subgroup : [1A9.15]	Other - Total Patient Days				
523000-0113-03-000-0	Emp Benefits-Bethel-Administration	6,952.00	0.00	6,952.00	7,376.00
523000-0113-36-000-0	Employee Benefits	0.00	0.00	0.00	331.00
Subtotal [1A9.15]	Other - Total Patient Days	6,952.00	0.00	6,952.00	7,707.00
Subgroup : [1C.22]	Bad Debts - Total Patient Days				
508000-0113-03-000-0	Bad Debt Expense-Bethel-Administration	108,714.00	0.00	108,714.00	9,959.00
508010-0113-03-000-0	Bad Debt Mdcr-Bethel-Administration	14,069.00	0.00	14,069.00	5,274.00
Subtotal [1C.22]	Bad Debts - Total Patient Days	122,783.00	0.00	122,783.00	15,233.00
Subgroup : [1D.38]	Accounting and Auditing - Total Patient Days				
432000-0113-03-000-0	Accounting Fees-Bethel-Administration	35,710.00	0.00	35,710.00	44,000.00
Subtotal [1D.38]	Accounting and Auditing - Total Patient Days	35,710.00	0.00	35,710.00	44,000.00
Subgroup : [1E.38]	Legal - Total Patient Days				
433000-0113-03-000-0	Legal Fees-Bethel-Administration	1,509.00	0.00	1,509.00	9,054.00
433100-0113-03-000-0	Legal Fees - Labor-Bethel Health-Administration -	0.00	0.00	0.00	3,500.00
433200-0113-03-000-0	Legal Fees - Collections-Bethel-Administration	13,338.00	0.00	13,338.00	7,525.00
433300-0113-03-000-0	Legal Fees - Non-reimbursable-Bethel-Admin	634.00	0.00	634.00	886.00
Subtotal [1E.38]	Legal - Total Patient Days	15,481.00	0.00	15,481.00	20,965.00
Subgroup : [1G.38]	Office Supplies - Total Patient Days				
410000-0113-03-000-0	Supplies-Bethel-Administration	2,357.00	0.00	2,357.00	24.00
410000-0113-04-000-0	Supplies-Bethel-Fiscal Operations	29,273.00	0.00	29,273.00	35,175.00
410004-0113-36-000-0	Supplies - Fisc Ops - ALU-Bethel	0.00	0.00	0.00	66.00
452000-0113-03-000-0	Equip Rental-Bethel-Administration	25.00	0.00	25.00	0.00
Subtotal [1G.38]	Office Supplies - Total Patient Days	31,655.00	0.00	31,655.00	35,265.00
Subgroup : [1H1.43]	Telephone and Telegraph - Total Patient Days				
461000-0113-03-000-0	Telephone-Bethel-Administration	57,153.00	0.00	57,153.00	41,704.00
Subtotal [1H1.43]	Telephone and Telegraph - Total Patient Days	57,153.00	0.00	57,153.00	41,704.00
Subgroup : [1H.45]	Telephone and Telegraph - Cellular Phones - Total Patient Days				
461100-0113-03-000-0	Telephone - Cell-Bethel-Administration	5,995.00	0.00	5,995.00	9,920.00



Subtotal [1H.45]	Telephone and Telegraph - Cellular Phones - Total Patient Days	5,995.00	0.00	5,995.00	9,920.00
Subgroup : [1J]	Corporation Business Taxes				
542000-0113-03-000-0	Corporate Tax - State-Bethel Health-Administra-	(29,235.00)	0.00	(29,235.00)	83,968.00
543000-0113-03-000-0	Corporate Tax - Federal-Bethel Health-Administra-	(17,500.00)	0.00	(17,500.00)	6,990.00
Subtotal [1J]	Corporation Business Taxes	(46,735.00)	0.00	(46,735.00)	90,958.00
Subgroup : [1K2]	Other - Total Patient Days				
542900-0113-03-000-0	CT PET Tax Expense-Bethel-Administration	7,813.00	0.00	7,813.00	29,735.00
Subtotal [1K2]	Other - Total Patient Days	7,813.00	0.00	7,813.00	29,735.00
Subgroup : [1K3.10]	Other taxes - Resident Day User Fee - SNF				
507000-0113-03-000-0	Revenue Assessment-Bethel-Administration	642,161.00	0.00	642,161.00	679,920.00
Subtotal [1K3.10]	Other taxes - Resident Day User Fee - SNF	642,161.00	0.00	642,161.00	679,920.00
Total [15]	Expenditures Other than Salaries	3,257,776.00	0.00	3,257,776.00	3,639,581.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Adm'n. and General				
Subgroup : [2]	Holiday Parties for Staff				
402000-0113-03-000-0	Holiday Expense-Bethel Health-Administration-	0.00	0.00	0.00	1,031.00
Subtotal [2]	Holiday Parties for Staff	0.00	0.00	0.00	1,031.00
Subgroup : [4.10]	Employee Travel - SNF				
521000-0113-03-000-0	Travel Expense-Bethel-Administration	1,129.00	0.00	1,129.00	5,948.00
521000-0113-36-000-0	Travel	0.00	0.00	0.00	130.00
Subtotal [4.10]	Employee Travel - SNF	1,129.00	0.00	1,129.00	6,078.00
Subgroup : [6.25]	Automobile Expense - Total Patient Days				
520000-0113-03-000-0	Auto Expense-Bethel-Administration	4,156.00	0.00	4,156.00	5,524.00
520000-0113-36-000-0	Auto Expense	0.00	0.00	0.00	69.00
Subtotal [6.25]	Automobile Expense - Total Patient Days	4,156.00	0.00	4,156.00	5,593.00
Subgroup : [L5.10]	Education - SNF- Only (CCH)				
509000-0113-03-000-0	Seminars-Bethel-Administration	11,499.00	0.00	11,499.00	5,149.00
Subtotal [L5.10]	Education - SNF- Only (CCH)	11,499.00	0.00	11,499.00	5,149.00
Subgroup : [M1.15]	Advertising Help Wanted - SNF Only				
501000-0113-03-000-0	Advertising Employment-Bethel-Administration	1,326.00	0.00	1,326.00	1,457.00
Subtotal [M1.15]	Advertising Help Wanted - SNF Only	1,326.00	0.00	1,326.00	1,457.00
Subgroup : [M3]	Advertising Other - SNF Only				
410000-0113-18-000-0	Supplies-Bethel-Marketing	4,295.00	0.00	4,295.00	7,237.00
501100-0113-03-000-0	Advertising Promotional-Bethel-Administration	(272.00)	0.00	(272.00)	6,907.00
501100-0113-18-000-0	Advertising Promotional-Bethel Health-Marketing -	10,183.00	0.00	10,183.00	9,144.00
Subtotal [M3]	Advertising Other - SNF Only	14,206.00	0.00	14,206.00	23,288.00
Subgroup : [M7.36]	Postage - Total Patient Days				
504000-0113-03-000-0	Postage-Bethel-Administration	9,270.00	0.00	9,270.00	7,940.00
Subtotal [M7.36]	Postage - Total Patient Days	9,270.00	0.00	9,270.00	7,940.00
Subgroup : [M8.10]	Dues and Membership Fees to Professional Associations - SNF				
491000-0113-03-000-0	Dues-Bethel-Administration	14,365.00	0.00	14,365.00	14,539.00
Subtotal [M8.10]	Dues and Membership Fees to Professional Associations - SNF	14,365.00	0.00	14,365.00	14,539.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 102	Chamber Dues	0.00	0.00	0.00	175.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	0.00	0.00	175.00
Subgroup : [M9.14]	Subscriptions - Total Patient Days				
491001-0113-03-000-0	Subscriptions-Bethel-Administration	22,111.00	0.00	22,111.00	14,905.00
Subtotal [M9.14]	Subscriptions - Total Patient Days	22,111.00	0.00	22,111.00	14,905.00
Subgroup : [M10.22]	Contributions - Total Patient Days				
541001-0113-03-000-0	Political Contrib - Bethel Health-Administration-	0.00	0.00	0.00	2,031.00
Subtotal [M10.22]	Contributions - Total Patient Days	0.00	0.00	0.00	2,031.00
Subgroup : [M11.07]	Services Provided by Contract - Total Patient Days				
431000-0113-03-000-0	Consulting Fees-Bethel-Administration	9,933.00	0.00	9,933.00	25,056.00
431000-0113-04-000-0	Consulting Fees-Bethel-Fiscal Operations	24,308.00	(24,308.00)	0.00	57,574.00
431000-0113-36-000-0	Consulting Fees-Bethel-ALU	14,440.00	0.00	14,440.00	0.00
435200-0113-03-000-0	IT Services-Administration-Bethel-Administration	109,892.00	53,627.00	163,519.00	85,842.00
440000-0113-02-000-0	Purch Services-Bethel-Admin Staff	3,000.00	0.00	3,000.00	0.00
440000-0113-03-000-0	Purch Services-Bethel-Administration	8,134.00	0.00	8,134.00	0.00
440000-0113-04-000-0	Purch Services-Bethel-Fiscal Operations	64,692.00	0.00	64,692.00	66,898.00
Subtotal [M11.07]	Services Provided by Contract - Total Patient Days	234,399.00	29,319.00	263,718.00	235,370.00
Subgroup : [M12.31]	Administrative Management Services - Total Patient Days				
434000-0113-03-000-0	Shared Services-Bethel-Administration	877,064.00	24,308.00	901,372.00	801,978.00
Subtotal [M12.31]	Administrative Management Services - Total Patient Days	877,064.00	24,308.00	901,372.00	801,978.00
Subgroup : [M13.39]	Other - Total Patient Days				
410018-0113-03-000-0	Supplies COVID19 - Bethel Health	0.00	0.00	0.00	616.00
500000-0113-03-000-0	Licenses and Permits-Bethel-Administration	1,110.00	0.00	1,110.00	3,375.00
503000-0113-03-000-0	Penalties-Bethel-Administration	4,738.00	0.00	4,738.00	0.00
503200-0113-03-000-0	Bank Charges-Bethel-Administration	34,856.00	0.00	34,856.00	42,873.00
505000-0113-03-000-0	Background Check-Bethel-Administration	8,235.00	0.00	8,235.00	6,676.00
522000-0113-03-000-0	Hotel Expense-Bethel-Administration	148.00	0.00	148.00	0.00
Subtotal [M13.39]	Other - Total Patient Days	48,087.00	0.00	48,087.00	53,540.00
Total [16]	Expenditures Other than Salaries (cont'd) - Adm'n. and General	1,238,612.00	53,627.00	1,292,239.00	1,273,074.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1.03]	Raw Food - Meals				
412000-0113-13-000-0	Food-Bethel-Dietary	251,347.00	0.00	251,347.00	292,084.00
412000-0113-36-000-0	Food-Dietary - ALU-Bethel	241,340.00	0.00	241,340.00	245,085.00
412019-0113-13-000-0	Dietary-Bethel Health	0.00	0.00	0.00	2,016.00
412100-0113-13-000-0	Food Supplements-Bethel-Dietary	15,130.00	0.00	15,130.00	15,008.00
523019-0113-03-000-0	Employee Benefits Other COVID-Bethel-Administratio	6,176.00	0.00	6,176.00	8,565.00

Subtotal [2A1.03]	Raw Food - Meals	613,993.00	0.00	613,993.00	562,758.00
Subgroup : [2A2.03]	Non-Food Supplies - Meals				
410000-0113-13-000-0	Supplies-Bethel-Dietary	48,186.00	0.00	48,186.00	64,052.00
410013-0113-36-000-0	Supplies Kitchen	0.00	0.00	0.00	9.00
Subtotal [2A2.03]	Non-Food Supplies - Meals	48,186.00	0.00	48,186.00	64,061.00
Subgroup : [2B.03]	Purchased Services - Meals				
440000-0113-13-000-0	Purch Services-Bethel-Dietary	31,966.00	0.00	31,966.00	36,351.00
440013-0113-36-000-0	Purchased Services Kitchen	0.00	0.00	0.00	240.00
Subtotal [2B.03]	Purchased Services - Meals	31,966.00	0.00	31,966.00	36,591.00
Total [18]	Dietary Basis for Allocation of Costs	594,145.00	0.00	594,145.00	663,410.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1.5]	Laundry In house - Total Patient Days				
414100-0113-10-000-0	Linen-Bethel-Laundry	7,924.00	0.00	7,924.00	6,641.00
Subtotal [3A1.5]	Laundry In house - Total Patient Days	7,924.00	0.00	7,924.00	6,641.00
Subgroup : [3B.05]	Purchased Services - Total Patient Days				
533000-0113-10-000-0	Outside Services-Bethel Health-Laundry -	35,139.00	0.00	35,139.00	21,935.00
Subtotal [3B.05]	Purchased Services - Total Patient Days	35,139.00	0.00	35,139.00	21,935.00
Subgroup : [3D.4]	Other -Total Patient Days				
410000-0113-10-000-0	Supplies-Bethel-Laundry	13,501.00	0.00	13,501.00	13,477.00
410019-0113-10-000-0	Supplies COVID19 - Bethel Health	0.00	0.00	0.00	30,975.00
Subtotal [3D.4]	Other -Total Patient Days	13,501.00	0.00	13,501.00	44,452.00
Total [19]	Laundry-Basis for Allocation of Costs	56,564.00	0.00	56,564.00	73,028.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1.21]	In-House Care Supplies - Total Patient Days				
410000-0113-09-000-0	Supplies-Bethel-Housekeeping	42,939.00	0.00	42,939.00	57,033.00
410009-0113-36-000-0	Supplies Housekeeping	0.00	0.00	0.00	268.00
410019-0113-09-000-0	Supplies COVID-Bethel-Housekeeping	2,568.00	0.00	2,568.00	5,273.00
Subtotal [4A1.21]	In-House Care Supplies - Total Patient Days	45,507.00	0.00	45,507.00	62,574.00
Subgroup : [4B.02]	Purchased Services - Total Patient Days				
440000-0113-09-000-0	Purch Services-Bethel Health-Housekeeping -	0.00	0.00	0.00	153.00
Subtotal [4B.02]	Purchased Services - Total Patient Days	0.00	0.00	0.00	153.00
Subgroup : [5A1]	Own Pharmacy				
411200-0113-23-000-0	Drugs Medicare Pt A-Bethel-Rehab Tpy and Ancllry	544,751.00	0.00	544,751.00	637,872.00
413500-0113-23-000-0	IV Thy Supplies-Bethel-Rehab Tpy and Ancllry	11,778.00	0.00	11,778.00	17,068.00
Subtotal [5A1]	Own Pharmacy	556,529.00	0.00	556,529.00	654,940.00
Subgroup : [5B.10]	Medicine Cabinet Drugs - SNF				
411700-0113-22-000-0	House Drugs (OTC)-Bethel Health-Medical Servic-	22,983.00	0.00	22,983.00	24,914.00
Subtotal [5B.10]	Medicine Cabinet Drugs - SNF	22,983.00	0.00	22,983.00	24,914.00
Subgroup : [5C.10]	Medical and Therapeutic Supplies - SNF				
410000-0113-15-000-0	Supplies-Bethel-Nursing	203,296.00	0.00	203,296.00	208,771.00
410014-0113-36-000-0	Supplies - Nursing - ALU-Bethel	0.00	0.00	0.00	21.00
410019-0113-15-000-0	Supplies COVID-Bethel-Nursing	135,630.00	0.00	135,630.00	112,870.00
414000-0113-10-000-0	Diapers-Bethel-Laundry	68,078.00	0.00	68,078.00	77,407.00
420000-0113-15-000-0	Minor Equip-Bethel-Nursing	2,914.00	0.00	2,914.00	494.00
431000-0113-22-000-0	Consulting Fees-Bethel-Medical Services	67,500.00	0.00	67,500.00	0.00
438050-0113-23-000-0	IV Expense-Bethel Health-Rehab Tpy and Ancllry -	(1,224.00)	0.00	(1,224.00)	1,224.00
440000-0113-15-000-0	Purch Services-Bethel Health-Nursing -	0.00	0.00	0.00	1,736.00
452000-0113-15-000-0	Equip Rental-Bethel-Nursing	31,567.00	0.00	31,567.00	54,598.00
Subtotal [5C.10]	Medical and Therapeutic Supplies - SNF	507,761.00	0.00	507,761.00	467,121.00
Subgroup : [5D.10]	Ambulance/Limousine - SNF				
440010-0113-15-000-0	Purch Services Ambulance-Bethel-Nursing	4,925.00	0.00	4,925.00	2,610.00
Subtotal [5D.10]	Ambulance/Limousine - SNF	4,925.00	0.00	4,925.00	2,610.00
Subgroup : [5E2.22]	Oxygen - Other - SNF				
413001-0113-23-000-0	Oxygen Non Billable-Bethel-Rehab Tpy and Ancllry	7,613.00	0.00	7,613.00	17,041.00
Subtotal [5E2.22]	Oxygen - Other - SNF	7,613.00	0.00	7,613.00	17,041.00
Subgroup : [5F.22]	X-Rays and related radiological - SNF				
438010-0113-27-000-0	Radiology Fees-Bethel-Laboratory	(766.00)	0.00	(766.00)	0.00
438020-0113-27-000-0	X-Bethel-Laboratory	35,450.00	0.00	35,450.00	57,114.00
Subtotal [5F.22]	X-Rays and related radiological - SNF	34,684.00	0.00	34,684.00	57,114.00
Subgroup : [5H.22]	Laboratory - SNF Only				
438019-0113-27-000-0	Lab Fees COVID 19-Bethel-Laboratory	188,100.00	0.00	188,100.00	2,875.00
438030-0113-27-000-0	Lab Fees-Bethel-Laboratory	92,282.00	0.00	92,282.00	137,976.00
Subtotal [5H.22]	Laboratory - SNF Only	280,382.00	0.00	280,382.00	140,851.00
Subgroup : [5I.10]	Recreation - SNF				
410000-0113-07-000-0	Supplies-Bethel-Rec Therapy	8,561.00	0.00	8,561.00	3,791.00
410019-0113-07-000-0	Supplies COVID-Bethel-Rec Therapy	549.00	0.00	549.00	1,725.00
440000-0113-07-000-0	Purch Services-Bethel-Rec Therapy	15,234.00	0.00	15,234.00	7,161.00
440007-0113-36-000-0	Purch Serv-Bethel-ALU	275.00	0.00	275.00	6,575.00
440050-0113-07-000-0	Cable Expense-Bethel-Rec Therapy	28,418.00	0.00	28,418.00	40,635.00
Subtotal [5I.10]	Recreation - SNF	53,037.00	0.00	53,037.00	59,907.00
Subgroup : [5I.12]	Recreation - Cascade Days				
410007-0113-36-000-0	Supplies Recreation-Bethel-ALU	1,121.00	0.00	1,121.00	4,741.00
Subtotal [5I.12]	Recreation - Cascade Days	1,121.00	0.00	1,121.00	4,741.00
Subgroup : [5J.10]	Other - SNF				
452000-0113-23-000-0	Equip Rental-Bethel-Rehab Tpy and Ancllry	10,667.00	0.00	10,667.00	10,009.00
452000-0113-24-000-0	Equip Rental-Bethel-Respiratory	42,309.00	0.00	42,309.00	37,426.00
Subtotal [5J.10]	Other - SNF	52,976.00	0.00	52,976.00	47,435.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	1,567,516.00	0.00	1,567,516.00	1,529,401.00
Group : [22]	Maintenance and Property				
Subgroup : [6A.02]	Repairs and Maintenance - Sqr				

410000-0113-08-000-0	Supplies-Bethel-Maintenance	51,672.00	0.00	51,672.00	56,686.00
410008-0113-36-000-0	Supplies Maintenance-Bethel-ALU	37.00	0.00	37.00	3,047.00
Subtotal [6A.02]	<b>Repairs and Maintenance - Sqft</b>	<b>51,709.00</b>	<b>0.00</b>	<b>51,709.00</b>	<b>59,733.00</b>
Subgroup : [6B.02]	<b>Heat - Square Footage</b>				
463000-0113-25-000-0	Gas-Bethel-Property	97,962.00	0.00	97,962.00	76,641.00
Subtotal [6B.02]	<b>Heat - Square Footage</b>	<b>97,962.00</b>	<b>0.00</b>	<b>97,962.00</b>	<b>76,641.00</b>
Subgroup : [6C.02]	<b>Light &amp; Power - Square Footage</b>				
460000-0113-25-000-0	Utilities-Bethel-Property	17,940.00	0.00	17,940.00	13,455.00
462000-0113-25-000-0	Electric-Bethel-Property	300,879.00	0.00	300,879.00	325,691.00
Subtotal [6C.02]	<b>Light &amp; Power - Square Footage</b>	<b>318,819.00</b>	<b>0.00</b>	<b>318,819.00</b>	<b>339,346.00</b>
Subgroup : [6D.02]	<b>Water - Square Footage</b>				
464000-0113-25-000-0	Sewer-Bethel-Property	38,614.00	0.00	38,614.00	42,397.00
466000-0113-25-000-0	Water-Bethel-Property	43,429.00	0.00	43,429.00	46,724.00
Subtotal [6D.02]	<b>Water - Square Footage</b>	<b>82,043.00</b>	<b>0.00</b>	<b>82,043.00</b>	<b>91,121.00</b>
Subgroup : [6E]	<b>Equipment Lease</b>				
435210-0113-03-000-0	IT Rental-Bethel-Administration	73,150.00	(53,627.00)	19,523.00	51,409.00
452000-0113-04-000-0	Equip Rental-Bethel-Fiscal Operations	70,682.00	0.00	70,682.00	67,025.00
Subtotal [6E]	<b>Equipment Lease</b>	<b>143,832.00</b>	<b>(53,627.00)</b>	<b>90,205.00</b>	<b>118,434.00</b>
Subgroup : [6F.2]	<b>Other - Square Footage</b>				
410019-0113-08-000-0	Supplies COVID-Bethel-Maintenance	393.00	0.00	393.00	26.00
420000-0113-08-000-0	Minor Equip-Bethel-Maintenance	743.00	0.00	743.00	0.00
430000-0113-06-000-0	Fees-Bloomfield-Bethel-Maintenance	8.00	0.00	8.00	17.00
440000-0113-09-000-0	Purch Services-Bethel-Maintenance	185,515.00	0.00	185,515.00	175,592.00
440001-0113-08-000-0	Ground Services-Bethel-Maintenance	80,607.00	0.00	80,607.00	91,546.00
440008-0113-36-000-0	Purch Serv-Bethel-ALU	(595.00)	0.00	(595.00)	2,143.00
442000-0113-09-000-0	Pest Control-Bethel Health-Maintenance -	2,616.00	0.00	2,616.00	5,450.00
443000-0113-09-000-0	Carling-Bethel-Maintenance	44,741.00	0.00	44,741.00	46,764.00
Subtotal [6F.2]	<b>Other - Square Footage</b>	<b>314,028.00</b>	<b>0.00</b>	<b>314,028.00</b>	<b>321,540.00</b>
Subgroup : [7D.10]	<b>Movable Equipment - Total Patient Days</b>				
466000-0113-25-000-0	Depr Exp MME-Bethel	79,365.00	0.00	79,365.00	62,552.00
466300-0113-25-000-0	Depr Exp Auto-Bethel	11,570.00	0.00	11,570.00	11,570.00
Subtotal [7D.10]	<b>Movable Equipment - Total Patient Days</b>	<b>90,935.00</b>	<b>0.00</b>	<b>90,935.00</b>	<b>74,122.00</b>
Subgroup : [8.43]	<b>Rental Payments - Total Patient Days</b>				
471000-0113-25-000-0	Rent-Bethel-Property	2,088,849.00	0.00	2,088,849.00	2,117,104.00
Subtotal [8.43]	<b>Rental Payments - Total Patient Days</b>	<b>2,088,849.00</b>	<b>0.00</b>	<b>2,088,849.00</b>	<b>2,117,104.00</b>
Subgroup : [10A.13]	<b>Real estate taxes paid by owner Total Patient Days</b>				
473000-0113-25-000-0	Real Estate Taxes-Bethel-Property	6,162.00	0.00	6,162.00	373,276.00
Subtotal [10A.13]	<b>Real estate taxes paid by owner Total Patient Days</b>	<b>6,162.00</b>	<b>0.00</b>	<b>6,162.00</b>	<b>373,276.00</b>
Subgroup : [10C]	<b>Personal property taxes - Total Patient Days</b>				
472000-0113-25-000-0	Personal Property Taxes-Bethel-Property	33,736.00	0.00	33,736.00	37,602.00
Subtotal [10C]	<b>Personal property taxes - Total Patient Days</b>	<b>33,736.00</b>	<b>0.00</b>	<b>33,736.00</b>	<b>37,602.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>3,226,075.00</b>	<b>(53,627.00)</b>	<b>3,174,448.00</b>	<b>3,608,919.00</b>
Group : [26]	<b>Interest</b>				
Subgroup : [12A2]	<b>Second Mortgage - RHNS Only</b>				
476000-0113-25-000-0	Interest on Notes Payable-Bethel-Property	97,107.00	0.00	97,107.00	97,107.00
Subtotal [12A2]	<b>Second Mortgage - RHNS Only</b>	<b>97,107.00</b>	<b>0.00</b>	<b>97,107.00</b>	<b>97,107.00</b>
<b>Total [26]</b>	<b>Interest</b>	<b>97,107.00</b>	<b>0.00</b>	<b>97,107.00</b>	<b>97,107.00</b>
Group : [27]	<b>Interest and Insurance</b>				
Subgroup : [12C2]	<b>Other</b>				
476001-0113-25-000-0	Interest Expense NP 1-Bethel-Property	991.00	0.00	991.00	1,666.00
476002-0113-25-000-0	Interest Expense NP 2-Bethel-Property	10,713.00	0.00	10,713.00	15,967.00
503100-0113-03-000-0	Interest-Bethel-Administration	9,560.00	0.00	9,560.00	6,054.00
503100-0113-25-000-0	Interest-Bethel Health-Property -	0.00	0.00	0.00	1,285.00
503130-0113-03-000-0	Interest on Computer Loan-Bethel-Administratio	121.00	0.00	121.00	110.00
Subtotal [12C2]	<b>Other</b>	<b>21,385.00</b>	<b>0.00</b>	<b>21,385.00</b>	<b>25,082.00</b>
Subgroup : [14A.43]	<b>Insurance on Property Total Patient Days</b>				
472500-0113-25-000-0	Property Insurance-Bethel-Property	6,842.00	0.00	6,842.00	2,692.00
Subtotal [14A.43]	<b>Insurance on Property Total Patient Days</b>	<b>6,842.00</b>	<b>0.00</b>	<b>6,842.00</b>	<b>2,692.00</b>
Subgroup : [414B]	<b>Insurance of Automobiles - Total Patient Days</b>				
511000-0113-03-000-0	Auto Ins-Bethel-Administration	3,982.00	0.00	3,982.00	5,007.00
Subtotal [414B]	<b>Insurance of Automobiles - Total Patient Days</b>	<b>3,982.00</b>	<b>0.00</b>	<b>3,982.00</b>	<b>5,007.00</b>
Subgroup : [14C1]	<b>Umbrella - Total Patient Days</b>				
512000-0113-03-000-0	Umbrella Ins-Bethel-Administration	8,141.00	0.00	8,141.00	23,357.00
Subtotal [14C1]	<b>Umbrella - Total Patient Days</b>	<b>8,141.00</b>	<b>0.00</b>	<b>8,141.00</b>	<b>23,357.00</b>
Subgroup : [14C3]	<b>Other - Total Patient Days</b>				
510000-0113-03-000-0	Liability Ins-Bethel-Administration	135,706.00	0.00	135,706.00	189,045.00
Subtotal [14C3]	<b>Other - Total Patient Days</b>	<b>135,706.00</b>	<b>0.00</b>	<b>135,706.00</b>	<b>189,045.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>176,056.00</b>	<b>0.00</b>	<b>176,056.00</b>	<b>245,183.00</b>
Group : [30]	<b>Statement of Revenue</b>				
Subgroup : [11A.10]	<b>Medicaid RB - SNF Only</b>				
311900-0113-00-000-0	Medicaid Room & Board-Bethel	(10,982,765.00)	0.00	(10,982,765.00)	(13,107,628.00)
311005-0113-00-000-0	Medicaid Room & Board Contra-Bethel	3,951,219.00	0.00	3,951,219.00	5,782,170.00
313005-0113-00-000-0	Medicaid Contra Other-Bethel	572.00	0.00	572.00	51.00
Subtotal [11A.10]	<b>Medicaid RB - SNF Only</b>	<b>(7,030,974.00)</b>	<b>0.00</b>	<b>(7,030,974.00)</b>	<b>(7,325,407.00)</b>
Subgroup : [11A.13]	<b>Medicaid RB - RCH- Only (HFA)</b>				
311030-0113-00-000-0	Medicaid ResCare Room & Board-Bethel	(385,125.00)	0.00	(385,125.00)	(541,964.00)
311035-0113-00-000-0	Medicaid ResCare R&B Contra-Bethel	35,346.00	0.00	35,346.00	46,572.00
Subtotal [11A.13]	<b>Medicaid RB - RCH- Only (HFA)</b>	<b>(349,779.00)</b>	<b>0.00</b>	<b>(349,779.00)</b>	<b>(495,392.00)</b>
Subgroup : [3A.10]	<b>Medicare RB - SNF Only</b>				

321000-0113-00-000-0	Medicare Pt A Room & Board-Bethel	(4,731,710.00)	0.00	(4,731,710.00)	(6,210,450.00)
321005-0113-00-000-0	Medicare Pt A R and B Contra-Bethel	3,914,328.00	0.00	3,914,328.00	5,142,768.00
323005-0113-00-000-0	Medicare Pt A Contra Other-Bethel	90,808.00	0.00	90,808.00	109,426.00
<b>Subtotal [3A.10]</b>	<b>Medicare RB - SNF Only</b>	<b>(726,574.00)</b>	<b>0.00</b>	<b>(726,574.00)</b>	<b>(568,256.00)</b>
<b>Subgroup : [4A.10]</b>	<b>Private RB - SNF Only</b>				
303100-0113-00-000-0	Hospice Revenue-Bethel	(1,217,071.00)	0.00	(1,217,071.00)	(987,137.00)
303700-0113-00-000-0	Hospice C/A-Bethel	431,868.00	0.00	431,868.00	411,346.00
304100-0113-00-000-0	Hospice Pharmacy-Bethel	(737.00)	0.00	(737.00)	(1,848.00)
304105-0113-00-000-0	Hospice Pharmacy Contra-Bethel	737.00	0.00	737.00	1,848.00
341000-0113-00-000-0	Private Room & Board-Bethel	(1,997,439.00)	0.00	(1,997,439.00)	(1,688,584.00)
341005-0113-00-000-0	Private Room & Board Contra-Bethel	186,070.00	0.00	186,070.00	(4,095.00)
351000-0113-00-000-0	Comm Ins Room & Board-Bethel	(483,650.00)	0.00	(483,650.00)	(742,410.00)
351005-0113-00-000-0	Comm Ins Room & Board Contra-Bethel	128,800.00	0.00	128,800.00	184,646.00
353005-0113-00-000-0	Comm Ins Contra Other-Bethel	9,061.00	0.00	9,061.00	14,109.00
371000-0113-00-000-0	Mgd Medicare Room and Board-Bethel	(1,770,280.00)	0.00	(1,770,280.00)	(2,514,245.00)
371005-0113-00-000-0	Mgd Medicare Room & Board Contra-Bethel	790,849.00	0.00	790,849.00	940,062.00
373005-0113-00-000-0	Mgd Medicare Contra Other-Bethel	29,789.00	0.00	29,789.00	50,736.00
<b>Subtotal [4A.10]</b>	<b>Private RB - SNF Only</b>	<b>(3,892,003.00)</b>	<b>0.00</b>	<b>(3,892,003.00)</b>	<b>(4,335,582.00)</b>
<b>Subgroup : [4A.12]</b>	<b>Private RB - RHNS Only</b>				
341020-0113-00-000-0	PVT R&B ALU-Bethel	(1,471,721.00)	0.00	(1,471,721.00)	(1,604,190.00)
341021-0113-00-000-0	PVT Adil Ancillary ALU-Bethel	(95,936.00)	0.00	(95,936.00)	(112,517.00)
<b>Subtotal [4A.12]</b>	<b>Private RB - RHNS Only</b>	<b>(1,567,657.00)</b>	<b>0.00</b>	<b>(1,567,657.00)</b>	<b>(1,716,707.00)</b>
<b>Subgroup : [4A.13]</b>	<b>Private RB - RCH- Only (HFA)</b>				
341030-0113-00-000-0	Private Room & Board-Bethel	(174,661.00)	0.00	(174,661.00)	(135,740.00)
<b>Subtotal [4A.13]</b>	<b>Private RB - RCH- Only (HFA)</b>	<b>(174,661.00)</b>	<b>0.00</b>	<b>(174,661.00)</b>	<b>(135,740.00)</b>
<b>Subgroup : [11A.10]</b>	<b>Prescription Drugs Medicare - SNF Only</b>				
324100-0113-00-000-0	Medicare Pt A Pharmacy-Bethel	(268,544.00)	0.00	(268,544.00)	(374,861.00)
324105-0113-00-000-0	Medicare Pt A Pharmacy Contra-Bethel	317,072.00	0.00	317,072.00	407,494.00
335700-0113-00-000-0	Medicare Pt B Flu/Pneumonia-Bethel	(964.00)	0.00	(964.00)	(1,227.00)
<b>Subtotal [11A.10]</b>	<b>Prescription Drugs Medicare - SNF Only</b>	<b>(47,564.00)</b>	<b>0.00</b>	<b>(47,564.00)</b>	<b>(31,406.00)</b>
<b>Subgroup : [11C.10]</b>	<b>Prescription drugs - SNF- Only (CCH)</b>				
314100-0113-00-000-0	Medicaid Pharmacy-Bethel	(21,082.00)	0.00	(21,082.00)	(20,794.00)
314105-0113-00-000-0	Medicaid Pharmacy Contra-Bethel	21,082.00	0.00	21,082.00	20,866.00
314500-0113-00-000-0	Medicaid IV Therapy-Bethel Health	0.00	0.00	0.00	(71.00)
344100-0113-00-000-0	Private Pharmacy-Bethel	22.00	0.00	22.00	(120.00)
344105-0113-00-000-0	Private Pharmacy Contra-Bethel Health	0.00	0.00	0.00	(160.00)
354100-0113-00-000-0	Comm Ins Pharmacy-Bethel	(33,494.00)	0.00	(33,494.00)	(47,523.00)
354105-0113-00-000-0	Comm Ins Pharmacy Contra-Bethel	58,449.00	0.00	58,449.00	49,468.00
354500-0113-00-000-0	Comm Ins IV Therapy-Bethel	(24,955.00)	0.00	(24,955.00)	(2,268.00)
374100-0113-00-000-0	Mgd Medicare Pharmacy-Bethel	(116,138.00)	0.00	(116,138.00)	(150,428.00)
374105-0113-00-000-0	Mgd Medicare Pharmacy Contra-Bethel	140,155.00	0.00	140,155.00	162,454.00
375700-0113-00-000-0	Mgd Medicare Flu/Pneumonia-Bethel	(992.00)	0.00	(992.00)	(773.00)
<b>Subtotal [11C.10]</b>	<b>Prescription drugs - SNF- Only (CCH)</b>	<b>23,047.00</b>	<b>0.00</b>	<b>23,047.00</b>	<b>10,653.00</b>
<b>Subgroup : [12A.10]</b>	<b>Medical Supplies Medicare - SNF Only</b>				
324200-0113-00-000-0	MCR Pt A Chargeable Med Supp-Bethel	(6,959.00)	0.00	(6,959.00)	(734.00)
324205-0113-00-000-0	MCR Pt A Charge Med Supp Contra-Bethel	6,959.00	0.00	6,959.00	734.00
324500-0113-00-000-0	Medicare Pt A IV Therapy-Bethel	(48,528.00)	0.00	(48,528.00)	(32,633.00)
324900-0113-00-000-0	Medicare Pt A Specialty Beds-Bethel	(6,419.00)	0.00	(6,419.00)	(1,212.00)
374500-0113-00-000-0	Mgd Medicare IV Therapy-Bethel	(24,017.00)	0.00	(24,017.00)	(14,872.00)
<b>Subtotal [12A.10]</b>	<b>Medical Supplies Medicare - SNF Only</b>	<b>(78,964.00)</b>	<b>0.00</b>	<b>(78,964.00)</b>	<b>(48,717.00)</b>
<b>Subgroup : [12C.10]</b>	<b>Medical Supplies Non Medicare - SNF Only</b>				
303005-0113-00-000-0	Hospice Contra Other	0.00	0.00	0.00	122.00
304900-0113-00-000-0	Hospice Specialty Beds-Bethel	0.00	0.00	0.00	(122.00)
354900-0113-00-000-0	Comm Ins Specialty Beds-Bethel	(106.00)	0.00	(106.00)	(1,021.00)
374900-0113-00-000-0	Mgd Medicare Specialty Beds-Bethel	(681.00)	0.00	(681.00)	(446.00)
<b>Subtotal [12C.10]</b>	<b>Medical Supplies Non Medicare - SNF Only</b>	<b>(787.00)</b>	<b>0.00</b>	<b>(787.00)</b>	<b>(1,467.00)</b>
<b>Subgroup : [13A.07]</b>	<b>PT Medicare - PT Treatments</b>				
321006-0113-00-000-0	Medicare A PT Contra-Bethel	(841,661.00)	0.00	(841,661.00)	(1,105,944.00)
324300-0113-00-000-0	Medicare Pt A PT-Bethel	(453,713.00)	0.00	(453,713.00)	(645,386.00)
324305-0113-00-000-0	Medicare Pt A PT Contra-Bethel	453,713.00	0.00	453,713.00	645,386.00
334300-0113-00-000-0	Medicare Pt B PT-Bethel	(205,338.00)	0.00	(205,338.00)	(333,503.00)
334305-0113-00-000-0	Medicare Pt B PT Contra-Bethel	41,776.00	0.00	41,776.00	69,878.00
337400-0113-00-000-0	Mgd Medicare Pt B ST-Bethel	(119.00)	0.00	(119.00)	(1,247.00)
337405-0113-00-000-0	Mgd Medicare Pt B ST Contra-Bethel	204.00	0.00	204.00	185.00
371006-0113-00-000-0	Mgd Medicare PT Contra-Bethel	(100,334.00)	0.00	(100,334.00)	(82,557.00)
399130-0113-00-000-0	O/P PT - Part B-Bethel	0.00	0.00	0.00	(36,965.00)
399135-0113-00-000-0	O/P Part B Contra-Bethel	0.00	0.00	0.00	5,034.00
<b>Subtotal [13A.07]</b>	<b>PT Medicare - PT Treatments</b>	<b>(1,105,472.00)</b>	<b>0.00</b>	<b>(1,105,472.00)</b>	<b>(1,485,118.00)</b>
<b>Subgroup : [13C.07]</b>	<b>PT Other - PT Treatments</b>				
304300-0113-00-000-0	Hospice PT-Bethel	0.00	0.00	0.00	(400.00)
304305-0113-00-000-0	Hospice PT Contra-Bethel	0.00	0.00	0.00	86.00
314300-0113-00-000-0	Medicaid PT-Bethel	(3,667.00)	0.00	(3,667.00)	(6,335.00)
314305-0113-00-000-0	Medicaid PT Contra-Bethel	3,667.00	0.00	3,667.00	6,335.00
337300-0113-00-000-0	Mgd Medicare Pt B PT-Bethel	(3,418.00)	0.00	(3,418.00)	(8,947.00)
337305-0113-00-000-0	Mgd Medicare Pt B PT Contra-Bethel	2,653.00	0.00	2,653.00	7,183.00
344300-0113-00-000-0	Private PT-Bethel	(182.00)	0.00	(182.00)	(3,029.00)
344305-0113-00-000-0	Private PT Contra-Bethel	(18.00)	0.00	(18.00)	8.00
354300-0113-00-000-0	Comm Ins PT-Bethel	(47,674.00)	0.00	(47,674.00)	(93,714.00)
354305-0113-00-000-0	Comm Ins PT Contra-Bethel	47,674.00	0.00	47,674.00	91,489.00
374300-0113-00-000-0	Mgd Medicare PT-Bethel	(174,391.00)	0.00	(174,391.00)	(277,309.00)
374305-0113-00-000-0	Mgd Medicare PT Contra-Bethel	174,391.00	0.00	174,391.00	277,309.00
378100-0113-00-000-0	Medicare Mgd Care Pt B PT-Bethel	(118,480.00)	0.00	(118,480.00)	(270,091.00)
378105-0113-00-000-0	Medicare Mgd Pt B PT Contra-Bethel	64,086.00	0.00	64,086.00	98,315.00
399140-0113-00-000-0	O/P PT - Private-Bethel	0.00	0.00	0.00	(5,567.00)
399145-0113-00-000-0	O/P PVT Contra Bethel	0.00	0.00	0.00	(2,567.00)
399150-0113-00-000-0	O/P PT - Comm Ins Bethel	0.00	0.00	0.00	(68,240.00)
399155-0113-00-000-0	O/P Comm Ins Contra - Bethel	0.00	0.00	0.00	4,974.00
<b>Subtotal [13C.07]</b>	<b>PT Other - PT Treatments</b>	<b>(55,359.00)</b>	<b>0.00</b>	<b>(55,359.00)</b>	<b>(250,500.00)</b>
<b>Subgroup : [14A.08]</b>	<b>ST Medicare - ST Treatments</b>				
321008-0113-00-000-0	Medicare A ST Contra-Bethel	(313,425.00)	0.00	(313,425.00)	(402,303.00)
324400-0113-00-000-0	Medicare Pt A ST-Bethel	(136,493.00)	0.00	(136,493.00)	(133,217.00)

324405-0113-00-000-0	Medicare PIA ST Contra-Bethel	136,493.00	0.00	136,493.00	133,217.00
334400-0113-00-000-0	Medicare P/B ST-Bethel	(43,844.00)	0.00	(43,844.00)	(71,403.00)
334405-0113-00-000-0	Medicare P/B ST Contra-Bethel	1,545.00	0.00	1,545.00	576.00
<b>Subtotal [I4A.08]</b>	<b>ST Medicare - ST Treatments</b>	<b>(355,724.00)</b>	<b>0.00</b>	<b>(355,724.00)</b>	<b>(473,130.00)</b>
<b>Subgroup : [I4C.08]</b>	<b>ST Other - ST Treatments</b>				
304400-0113-00-000-0	Hospice ST-Bethel	(286.00)	0.00	(286.00)	(1,176.00)
304405-0113-00-000-0	Hospice ST Contra-Bethel	8.00	0.00	8.00	(5.00)
314400-0113-00-000-0	Medicaid ST-Bethel	(1,752.00)	0.00	(1,752.00)	(349.00)
314405-0113-00-000-0	Medicaid ST Contra-Bethel	1,752.00	0.00	1,752.00	349.00
344400-0113-00-000-0	Private ST-Bethel Health	0.00	0.00	0.00	(714.00)
344405-0113-00-000-0	Private ST Contra-Bethel Health	0.00	0.00	0.00	294.00
354400-0113-00-000-0	Comm Ins ST-Bethel	(14,621.00)	0.00	(14,621.00)	(10,520.00)
354405-0113-00-000-0	Comm Ins ST Contra-Bethel	14,621.00	0.00	14,621.00	10,021.00
371008-0113-00-000-0	Mgd Medicare ST Contra-Bethel	(27,080.00)	0.00	(27,080.00)	(27,677.00)
374400-0113-00-000-0	Mgd Medicare ST-Bethel	(58,427.00)	0.00	(58,427.00)	(68,269.00)
374405-0113-00-000-0	Mgd Medicare ST Contra-Bethel	58,427.00	0.00	58,427.00	68,269.00
378120-0113-00-000-0	Medicare Mgd Care P/B ST-Bethel	(35,624.00)	0.00	(35,624.00)	(59,527.00)
378125-0113-00-000-0	Medicare Mgd Pt B ST-Contra-Bethel	20,490.00	0.00	20,490.00	12,559.00
<b>Subtotal [I4C.08]</b>	<b>ST Other - ST Treatments</b>	<b>(42,492.00)</b>	<b>0.00</b>	<b>(42,492.00)</b>	<b>(76,747.00)</b>
<b>Subgroup : [I5A.09]</b>	<b>OT Medicare - OT Treatments</b>				
321007-0113-00-000-0	Medicare A OT Contra-Bethel	(772,654.00)	0.00	(772,654.00)	(1,022,200.00)
324800-0113-00-000-0	Medicare P/A OT-Bethel	(442,405.00)	0.00	(442,405.00)	(700,878.00)
324805-0113-00-000-0	Medicare P/A OT Contra-Bethel	442,405.00	0.00	442,405.00	700,878.00
334800-0113-00-000-0	Medicare P/B OT-Bethel	(171,310.00)	0.00	(171,310.00)	(375,904.00)
334805-0113-00-000-0	Medicare P/B OT Contra-Bethel	38,921.00	0.00	38,921.00	82,585.00
<b>Subtotal [I5A.09]</b>	<b>OT Medicare - OT Treatments</b>	<b>(905,043.00)</b>	<b>0.00</b>	<b>(905,043.00)</b>	<b>(1,316,519.00)</b>
<b>Subgroup : [I5C.09]</b>	<b>OT Other - OT Treatments</b>				
304800-0113-00-000-0	Hospice OT-Bethel	0.00	0.00	0.00	(597.00)
304805-0113-00-000-0	Hospice OT Contra-Bethel Health	0.00	0.00	0.00	115.00
314800-0113-00-000-0	Medicaid OT-Bethel	(4,163.00)	0.00	(4,163.00)	(5,763.00)
314805-0113-00-000-0	Medicaid OT Contra-Bethel	4,163.00	0.00	4,163.00	5,763.00
337800-0113-00-000-0	Mgd Medicare P/B OT-Bethel	(500.00)	0.00	(500.00)	(6,350.00)
337805-0113-00-000-0	Mgd Medicare P/B OT Contra-Bethel	406.00	0.00	406.00	3,883.00
344800-0113-00-000-0	Private OT-Bethel	(119.00)	0.00	(119.00)	(2,164.00)
344805-0113-00-000-0	Private OT Contra-Bethel	(1.00)	0.00	(1.00)	239.00
354800-0113-00-000-0	Comm Ins OT-Bethel	(49,077.00)	0.00	(49,077.00)	(100,473.00)
354805-0113-00-000-0	Comm Ins OT Contra-Bethel	49,077.00	0.00	49,077.00	97,885.00
371007-0113-00-000-0	Mgd Medicare OT Contra-Bethel	(91,165.00)	0.00	(91,165.00)	(75,991.00)
374800-0113-00-000-0	Mgd Medicare OT-Bethel	(178,050.00)	0.00	(178,050.00)	(296,264.00)
374805-0113-00-000-0	Mgd Medicare OT Contra-Bethel	178,050.00	0.00	178,050.00	296,264.00
378130-0113-00-000-0	Medicare Mgd Care P/B OT-Bethel	(86,601.00)	0.00	(86,601.00)	(248,662.00)
378135-0113-00-000-0	Medicare Mgd Pt B OT Contra-Bethel	57,501.00	0.00	57,501.00	112,054.00
399230-0113-00-000-0	O/P OT - Part B-Bethel	0.00	0.00	0.00	(4,925.00)
399250-0113-00-000-0	O/P OT - Comm Ins-Bethel	0.00	0.00	0.00	(4,749.00)
<b>Subtotal [I5C.09]</b>	<b>OT Other - OT Treatments</b>	<b>(120,479.00)</b>	<b>0.00</b>	<b>(120,479.00)</b>	<b>(229,935.00)</b>
<b>Subgroup : [I6A.10]</b>	<b>Other Medicare - SNF Only</b>				
321009-0113-00-000-0	Medicare A NTA Contra-Bethel	(1,109,439.00)	0.00	(1,109,439.00)	(1,505,741.00)
321010-0113-00-000-0	Medicare A Nsg Comp Contra-Bethel	(1,708,370.00)	0.00	(1,708,370.00)	(2,251,213.00)
324000-0113-00-000-0	Medicare P/A Ambulance-Bethel	(5,733.00)	0.00	(5,733.00)	0.00
324600-0113-00-000-0	Medicare P/A Lab-Bethel	(54,754.00)	0.00	(54,754.00)	(77,146.00)
325000-0113-00-000-0	Medicare P/A X-Bethel	(23,954.00)	0.00	(23,954.00)	(31,067.00)
328000-0113-00-000-0	Medicare P/A Sequestration-Bethel	(256.00)	0.00	(256.00)	85,032.00
329000-0113-00-000-0	Medicare P/A Settlement-Bethel	(9,145.00)	0.00	(9,145.00)	(3,394.00)
335900-0113-00-000-0	Medicare Part B Telehealthfield-Bethel	(240.00)	0.00	(240.00)	0.00
338000-0113-00-000-0	Medicare P/B Prior Period-Bethel Health	0.00	0.00	0.00	5,932.00
371009-0113-00-000-0	Mgd Medicare NTA Contra-Bethel	(135,310.00)	0.00	(135,310.00)	(109,861.00)
371010-0113-00-000-0	Mgd Medicare Nsg Comp Contra-Bethel	(197,694.00)	0.00	(197,694.00)	(170,281.00)
<b>Subtotal [I6A.10]</b>	<b>Other Medicare - SNF Only</b>	<b>(3,242,895.00)</b>	<b>0.00</b>	<b>(3,242,895.00)</b>	<b>(4,957,739.00)</b>
<b>Subgroup : [I6B.10]</b>	<b>Other Non Medicare - SNF Only</b>				
314000-0113-00-000-0	Medicaid Ambulance-Bethel	(572.00)	0.00	(572.00)	0.00
314600-0113-00-000-0	Medicaid Lab-Bethel Health	0.00	0.00	0.00	(51.00)
354600-0113-00-000-0	Comm Ins Lab-Bethel	(5,278.00)	0.00	(5,278.00)	(9,720.00)
355000-0113-00-000-0	Comm Ins X-Bethel	(3,677.00)	0.00	(3,677.00)	(3,563.00)
374000-0113-00-000-0	Mgd Medicare Ambulance-Bethel	(286.00)	0.00	(286.00)	0.00
374600-0113-00-000-0	Mgd Medicare Lab-Bethel	(19,977.00)	0.00	(19,977.00)	(33,923.00)
375000-0113-00-000-0	Mgd Medicare X-Bethel	(8,846.00)	0.00	(8,846.00)	(16,356.00)
378000-0113-00-000-0	Mgd Medicare Prior Period-Bethel	273.00	0.00	273.00	12,117.00
389010-0113-00-000-0	Patient Revenue Capitation -Bethel	(126,130.00)	0.00	(126,130.00)	0.00
541000-0113-03-000-0	Misc. Expense-Bethel Health-Administration -	30,267.00	0.00	30,267.00	34,195.00
541050-0113-03-000-0	Prior Period Expense-Bethel-Administration	(66,738.00)	0.00	(66,738.00)	(18,518.00)
<b>Subtotal [I6B.10]</b>	<b>Other Non Medicare - SNF Only</b>	<b>(222,944.00)</b>	<b>0.00</b>	<b>(222,944.00)</b>	<b>(35,818.00)</b>
<b>Subgroup : [IV1.10]</b>	<b>Meals - SNF Only</b>				
391510-0113-00-000-0	Misc. Meals-Bethel	(180.00)	0.00	(180.00)	(1,037.00)
<b>Subtotal [IV1.10]</b>	<b>Meals - SNF Only</b>	<b>(180.00)</b>	<b>0.00</b>	<b>(180.00)</b>	<b>(1,037.00)</b>
<b>Subgroup : [IV5.22]</b>	<b>Interest Income - Non Reimbursable</b>				
391100-0113-00-000-0	Interest Income-Bethel	(1,594.00)	0.00	(1,594.00)	(3,966.00)
<b>Subtotal [IV5.22]</b>	<b>Interest Income - Non Reimbursable</b>	<b>(1,594.00)</b>	<b>0.00</b>	<b>(1,594.00)</b>	<b>(3,966.00)</b>
<b>Subgroup : [IV8.10]</b>	<b>Other - SNF Only</b>				
391500-0113-00-000-0	Misc. Other Income-Bethel	(789,984.00)	0.00	(789,984.00)	(1,687,559.00)
391900-0113-00-000-0	Long-Bethel	(9,265.00)	0.00	(9,265.00)	0.00
436400-0113-22-000-0	Psychiatrist Fees-Bethel Health-Medical Servic. -	(94.00)	0.00	(94.00)	94.00
<b>Subtotal [IV8.10]</b>	<b>Other - SNF Only</b>	<b>(799,343.00)</b>	<b>0.00</b>	<b>(799,343.00)</b>	<b>(1,687,465.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(20,662,313.00)</b>	<b>0.00</b>	<b>(20,662,313.00)</b>	<b>(24,592,185.00)</b>
<b>Group : [31]</b>	<b>Balance Sheet - Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
100000-0113-00-000-0	Cash-Bethel Health	0.00	0.00	0.00	20,519.00
101000-0113-00-000-0	Cash - Operating-Bethel	(68,813.00)	0.00	(68,813.00)	105,727.00
102000-0113-00-000-0	Cash - Payroll-Bethel	833.00	0.00	833.00	5,209.00
104000-0113-00-000-0	Cash - Savings-Bethel	428,113.00	0.00	428,113.00	935,794.00
105000-0113-00-000-0	Cash - Savings Patients-Bethel	2,659.00	0.00	2,659.00	2,659.00
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	10,445.00	0.00	10,445.00	41,092.00
108500-0113-00-000-0	Cash - Private Patient-Bethel	202,980.00	0.00	202,980.00	203,830.00
Subtotal [A1]	Cash	<u>558,217.00</u>	<u>0.00</u>	<u>558,217.00</u>	<u>1,316,829.00</u>
Subgroup : [A2]	<b>Resident Accounts Receivable</b>				
110000-0113-00-000-0	Accounts Receivable-Bethel	89,052.00	0.00	89,052.00	89,052.00
110700-0113-00-000-0	A/R Outpatient Therapy Priv-Bethel	1,349.00	0.00	1,349.00	1,466.00
110701-0113-00-000-0	A/R Outpatient Therapy Med B-Bethel	1,287.00	0.00	1,287.00	7,473.00
110702-0113-00-000-0	A/R Outpatient Therapy Insu-Bethel	6,777.00	0.00	6,777.00	15,519.00
110703-0113-00-000-0	A/R Outpatient Med B Co-Bethel	(1,424.00)	0.00	(1,424.00)	(366.00)
110704-0113-00-000-0	A/R O/P Therapy Private Coins-Bethel	4,298.00	0.00	4,298.00	1,208.00
110705-0113-00-000-0	A/R O/P Therapy Medicaid Coins-Bethel	406.00	0.00	406.00	169.00
111000-0113-00-000-0	A/R Private-Bethel	190,917.00	0.00	190,917.00	120,414.00
111200-0113-00-000-0	A/R Comm Ins-Bethel	196,333.00	0.00	196,333.00	211,830.00
111300-0113-00-000-0	AR Hospice-Bethel	249,717.00	0.00	249,717.00	44,397.00
111400-0113-00-000-0	A/R Mgd Medicare-Bethel	57,952.00	0.00	57,952.00	42,902.00
112000-0113-00-000-0	A/R Medicare Pt A-Bethel	391,099.00	0.00	391,099.00	699,183.00
112500-0113-00-000-0	A/R Medicare Pt B-Bethel	(8,230.00)	0.00	(8,230.00)	43,046.00
113000-0113-00-000-0	A/R Medicaid-Bethel	598,766.00	0.00	598,766.00	936,268.00
114000-0113-00-000-0	A/R Patient Picipation-Bethel	(132,862.00)	0.00	(132,862.00)	17,484.00
116100-0113-00-000-0	Medicare Coins Bad Debt-Bethel	12,127.00	0.00	12,127.00	15,589.00
116200-0113-00-000-0	Allowance for Doubtful Accounts-Bethel	<u>(641,632.00)</u>	<u>0.00</u>	<u>(641,632.00)</u>	<u>(708,586.00)</u>
Subtotal [A2]	Resident Accounts Receivable	<u>1,015,932.00</u>	<u>0.00</u>	<u>1,015,932.00</u>	<u>1,537,028.00</u>
Subgroup : [A4]	<b>Inventories</b>				
130000-0113-00-000-0	Inventory-Bethel	47,660.00	0.00	47,660.00	59,787.00
Subtotal [A4]	Inventories	<u>47,660.00</u>	<u>0.00</u>	<u>47,660.00</u>	<u>59,787.00</u>
Subgroup : [A5]	<b>Prepaid Expenses</b>				
121400-0113-00-000-0	Prepaid Workers Comp-Bethel	41,251.00	0.00	41,251.00	40,584.00
122200-0113-00-000-0	Prepaid Gen. Ins-Bethel	43,885.00	0.00	43,885.00	44,850.00
129000-0113-00-000-0	Prepaid Expense Other-Bethel	177,521.00	0.00	177,521.00	16,914.00
129100-0113-00-000-0	Prepaid Real Estate Taxes-Bethel	3,962.00	0.00	3,962.00	4,604.00
129110-0113-00-000-0	Prepaid Personal Property Taxes-Bethel	22,133.00	0.00	22,133.00	21,823.00
129300-0113-00-000-0	Prepaid Mgmt Assets-Bethel	18,279.00	0.00	18,279.00	15,565.00
Subtotal [A5]	Prepaid Expenses	<u>307,031.00</u>	<u>0.00</u>	<u>307,031.00</u>	<u>145,340.00</u>
Subgroup : [A8]	<b>Other Current Assets</b>				
119000-0113-00-000-0	Due For Cr Crd Colc-Bethel	904.00	0.00	904.00	0.00
129900-0113-00-000-0	CT PET Deferred Tax-Bethel	181,097.00	0.00	181,097.00	171,832.00
141600-0113-00-000-0	Due from Related-Bethel	73,428.00	0.00	73,428.00	1,876.00
141900-0113-00-000-0	CT PET Tax Receivable-Bethel	13,871.00	0.00	13,871.00	0.00
145000-0113-00-000-0	Securly Deposits-Bethel	25,894.00	0.00	25,894.00	25,894.00
Subtotal [A8]	Other Current Assets	<u>295,194.00</u>	<u>0.00</u>	<u>295,194.00</u>	<u>199,602.00</u>
Subgroup : [B6]	<b>Movable Equipment</b>				
156000-0113-00-000-0	Major Movable Equip-Bethel	1,995,436.00	0.00	1,995,436.00	1,833,112.00
156100-0113-00-000-0	Movable 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	(1,651,534.00)	0.00	(1,651,534.00)	(1,550,871.00)
166100-0113-00-000-0	Accum Dep Moveable Equip Mgmt-Bethel	<u>(32,977.00)</u>	<u>0.00</u>	<u>(32,977.00)</u>	<u>(56,323.00)</u>
Subtotal [B6]	Movable Equipment	<u>399,461.00</u>	<u>0.00</u>	<u>399,461.00</u>	<u>314,654.00</u>
Subgroup : [B7]	<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 Vehice-Bethel	<u>(112,386.00)</u>	<u>0.00</u>	<u>(112,386.00)</u>	<u>(100,816.00)</u>
Subtotal [B7]	Motor Vehicles	<u>8,677.00</u>	<u>0.00</u>	<u>8,677.00</u>	<u>20,247.00</u>
Subgroup : [B9]	<b>Other Fixed Assets</b>				
153600-0113-00-000-0	Construction in Progress-Bethel Health	0.00	0.00	0.00	36,064.00
Subtotal [B9]	Other Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>36,064.00</u>
Total [31]	<b>Balance Sheet - Assets</b>	<u>2,632,172.00</u>	<u>0.00</u>	<u>2,632,172.00</u>	<u>3,629,551.00</u>
Group : [33]	<b>Liabilities</b>				
Subgroup : [A1]	<b>Accounts Payable</b>				
210000-0113-00-000-0	Accounts Payable-Bethel	(1,336,075.00)	0.00	(1,336,075.00)	(1,997,101.00)
Subtotal [A1]	Accounts Payable	<u>(1,336,075.00)</u>	<u>0.00</u>	<u>(1,336,075.00)</u>	<u>(1,997,101.00)</u>
Subgroup : [A2]	<b>Notes Payable</b>				
211001-0113-00-000-0	Notes Payable ST1-Bethel	(780,514.00)	0.00	(780,514.00)	(780,514.00)
211002-0113-00-000-0	Notes Payable ST2-Bethel	(606,729.00)	0.00	(606,729.00)	(606,729.00)
211400-0113-00-000-0	Equipment Obligation ST-Bethel	(412.00)	0.00	(412.00)	(391.00)
Subtotal [A2]	Notes Payable	<u>(1,387,655.00)</u>	<u>0.00</u>	<u>(1,387,655.00)</u>	<u>(1,387,634.00)</u>
Subgroup : [A4]	<b>Accrued Payroll</b>				
250020-0113-00-000-0	Accrued Pension-Bethel	(23,070.00)	0.00	(23,070.00)	(17,782.00)
250030-0113-00-000-0	Accrued Worker's Comp-Bethel	(193,059.00)	0.00	(193,059.00)	(142,226.00)
250100-0113-00-000-0	Accrued Payroll-Bethel	(245,873.00)	0.00	(245,873.00)	(235,286.00)
252000-0113-00-000-0	Accrued Vacation-Bethel	(494,872.00)	0.00	(494,872.00)	(626,951.00)
Subtotal [A4]	Accrued Payroll	<u>(956,874.00)</u>	<u>0.00</u>	<u>(956,874.00)</u>	<u>(1,022,245.00)</u>
Subgroup : [A7]	<b>Medicare Final Settlement Payable</b>				
221700-0113-00-000-0	Due to Medicaid-Bethel	(107,097.00)	0.00	(107,097.00)	(154,247.00)
Subtotal [A7]	Medicare Final Settlement Payable	<u>(107,097.00)</u>	<u>0.00</u>	<u>(107,097.00)</u>	<u>(154,247.00)</u>
Subgroup : [A12]	<b>Other Current Liabilities</b>				
220000-0113-00-000-0	Loans and Exchange-Bethel	(8,591.00)	0.00	(8,591.00)	1,743.00
220200-0113-00-000-0	Unclaimed ADP checks-Bethel	(7,399.00)	0.00	(7,399.00)	254.00
221750-0113-00-000-0	Deferred Revenue Alu-Bethel	(134,177.00)	0.00	(134,177.00)	(134,177.00)
221760-0113-00-000-0	Deferred Revenue Rcf-Bethel Health	0.00	0.00	0.00	(243,450.00)
226200-0113-00-000-0	Patients Fund-Bethel	(2,659.00)	0.00	(2,659.00)	(2,659.00)
227000-0113-00-000-0	Sec Deposi Private Patient-Bethel	(202,980.00)	0.00	(202,980.00)	(203,830.00)
250000-0113-00-000-0	Accrued Expenses-Bethel	(210,733.00)	0.00	(210,733.00)	(207,373.00)
254000-0113-00-000-0	Accr Interest Cert-Bethel	(1,745,179.00)	0.00	(1,745,179.00)	(1,648,072.00)
254900-0113-00-000-0	CT PET Tax Accrued Expense-Bethel Health	0.00	0.00	0.00	(54,978.00)
Subtotal [A12]	Other Current Liabilities	<u>(2,311,718.00)</u>	<u>0.00</u>	<u>(2,311,718.00)</u>	<u>(2,492,541.00)</u>
Subgroup : [B3]	<b>Loans from Owners or Related Parties</b>				
221400-0113-00-000-0	Due to Realty-Bethel	(11,704,910.00)	0.00	(11,704,910.00)	(11,942,776.00)

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	(1,117,148.00)	0.00	(1,117,148.00)	(15,379.00)
Subtotal [B3]	Loans from Owners or Related Parties	(12,960,558.00)	0.00	(12,960,558.00)	(12,096,655.00)
Subgroup : [B4]	Other Long Term Liabilities				
211101-0113-00-000-0	Notes Payable LT1-Bethel	(324,000.00)	0.00	(324,000.00)	(344,000.00)
211105-0113-00-000-0	Notes Payable LT5-Bethel	(10,859.00)	0.00	(10,859.00)	(23,176.00)
211106-0113-00-000-0	Notes/Loans Payable LT-Bethel	(38,465.00)	0.00	(38,465.00)	(103,311.00)
211411-0113-00-000-0	Equipment Obligation LT 1-Bethel	(1,171.00)	0.00	(1,171.00)	(1,599.00)
Subtotal [B4]	Other Long Term Liabilities	(374,495.00)	0.00	(374,495.00)	(472,086.00)
Total [33]	Liabilities	(19,434,472.00)	0.00	(19,434,472.00)	(19,622,509.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
280000-0113-00-000-0	Capital-Bethel	15,587,433.00	0.00	15,587,433.00	15,587,435.00
286000-0113-00-000-0	Piner Drawings-Bethel Health	0.00	0.00	0.00	150,024.00
289000-0113-00-000-0	Retained Earnings-Bethel	397,951.00	0.00	397,951.00	508,390.00
Subtotal [B5]	Cumulated Earnings	16,985,384.00	0.00	16,985,384.00	16,245,849.00
Total [35]	Equity	16,985,384.00	0.00	16,985,384.00	16,245,849.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Bethel Health Care**  
 Period Ending: **9/30/2021**  
 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 MJO's salary to correct line of cost report				
400000-0113-01-072-0	Salary-Bethel Health-Operator-Operator-		23,400.00	
400000-0113-03-009-0	Salary-Bethel Health-Administration-Administrato-			23,400.00
<b>Total</b>			<b>23,400.00</b>	<b>23,400.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass Management fees into correct line of the cost report				
434000-0113-03-000-0	Shared Services-Bethel-Administration		24,308.00	
431000-0113-04-000-0	Consulting Fees-Bethel-Fiscal Operations			24,308.00
<b>Total</b>			<b>24,308.00</b>	<b>24,308.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass rental expenses out of leases				
435200-0113-03-000-0	IT ServicesAdministration-Bethel-Administration		53,627.00	
435210-0113-03-000-0	IT Rental-Bethel-Administration			53,627.00
<b>Total</b>			<b>53,627.00</b>	<b>53,627.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass RN Admin salaries into correct line of the cost report.				
Marcum 103	MDS Coordinator		149,595.00	
Marcum 104	Staff Development		97,184.00	
Marcum 105	Infection Control		15,728.00	
400000-0113-15-092-0	Salary-Bethel Health-Nursing-RN-			262,507.00
<b>Total</b>			<b>262,507.00</b>	<b>262,507.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>363,842.00</b>	<b>363,842.00</b>
<b>Total All Journal Entries</b>			<b>363,842.00</b>	<b>363,842.00</b>





Workpaper Index: 400.2  
 Prepared By: Marcum LLP  
 Reviewed By:  
 Workpaper Date:  
 Run Date: 2/14/2022

Provider Name: Bethel Health Care  
 Provider Number: 1198, 1587  
 Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**