

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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

License Numbers:	CCNH 2329	RHNS	(Specify)	Medicare Provider 07-5221
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Medicaid Provider Numbers:	CCNH 9043	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) Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bristol Crossings, LLC [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{A} Subject to Desk Audit

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

(Notary Seal)

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

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

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

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

**State
Facility**

**CT
Bristol**

Owner

% Ownership

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

General Information and Questionnaire Corporate Owners

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

General Information and Questionnaire Individual Proprietorship

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

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

* Use additional sheets if necessary.

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

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Bristol Crossings, LLC		License No. 2329		Report for Year Ended 9/30/2020		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 HealthCare Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>	0%	COVID Supplies	Various	28,862	28,862
National HealthCare Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>	0%	Political Contributions	Page 16 / Line m10	1,320	1,320
National HealthCare Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>	0%	Other Expenses	Various	3,278	3,278
PREFERRED PROFESSIONAL SERVICES	20 Sunrise Highway, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Page 13 / Var	28,455	28,455
National HealthCare Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Fees	Page 16 / Line m13	870	870

* Use additional sheets if necessary.

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Bristol Crossings, LLC		License No. 2329	Report for Year Ended 9/30/2020			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	Ongoing	3,178	3,178
Leaf, P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/01/17	39 Months	8,999	8,999
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							12,177

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

General Information and Questionnaire
Accounting Basis

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
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Services Provided by This Firm (*describe fully*)

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

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 GOLDMAN GRUDER & WOOD 2 TREASURER STATE OF CONNECTICUT 3 STATE MARSHALL 4 ROGIN NASSAU, LLC 5 GENSER, BUBOW, GENSER & CONA	Telephone Number 203-899-8900 860-702-3000 860-886-5555 860-256-6300 631-390-5000
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Address (*No. & Street, City, State, Zip Code*)
 1 200 CONNECTICUT AVENUE NORWALK CT 06854
 2 55 Elm St #2, Hartford, CT 06106
 3 154 Main St, Norwich, CT 06360
 4 185 ASYLYM STREET -22ND FLOOR HARTFORD CT 06103-3460
 5 225 Broadhollow Rd STE 200 Melville, NY 11747

Services Provided by This Firm (*describe fully*)

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

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

Schedule of Resident Statistics

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

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Bristol Crossings, LLC			License No. 2329			Report for Year Ended 9/30/2020			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)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	15		85			25							
Per Diem Rate													
a. One bed rm.	Various		248.02			551.00							
b. Two bed rms.	Various		248.02			525.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									4,090	4,090			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									400	400			
2. Restorative Treatments													
C. Other									11,982	11,982			
D. Total Physical Therapy Treatments									16,472	16,472			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									432	432			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									61	61			
2. Restorative Treatments													
C. Other									1,409	1,409			
D. Total Speech Therapy Treatments									1,902	1,902			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,262	3,262			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									411	411			
2. Restorative Treatments													
C. Other									11,644	11,644			
D. Total Occupational Therapy Treatments									15,317	15,317			

Report of Expenditures - Salaries & Wages

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2020	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	155,178	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	223,630	10,196				
5. Dietary Service						
a. Head Dietitian	29,068	835				
b. Food Service Supervisor	75,654	2,080				
c. Dietary Workers	403,187	23,158				
6. Housekeeping Service						
a. Head Housekeeper	47,254	2,080				
b. Other Housekeeping Workers	355,564	21,229				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	77,421	2,080				
b. Other Maintenance Workers	61,661	3,010				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	32,343	1,946				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	212,731	3,743				
b. RN						
1. Direct Care	663,379	15,241				
2. Administrative**	255,711	4,482				
c. LPN						
1. Direct Care	1,304,813	43,419				
2. Administrative**	41,132	1,441				
d. Aides and Attendants	2,011,820	109,899				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	144,136	6,256				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	127,094	4,112				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	171,945	5,193				
<i>A-13. Total Salary Expenditures</i>	6,393,721	262,480				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	171,945	5,193				
Total	\$ 171,945	5,193	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant (Disallowed on Pg 28a)	\$ 39,429	394				
Rehab Consultant (Disallowed on Pg 28a)	2,452	49				
Audiology Fees (Disallowed on Pg 28a)	62	No Hours				
Total	\$ 41,943	443	\$ -	-	\$ -	-

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

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

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

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

	TOTAL	BEDS	AllocatedBenefits	Total w/ Bnft
Augusta	52.00	72	5.01	57.01
Belair	45.85	102	7.10	52.95
Bethel	47.10	161	11.20	58.30
Bloomfield	50.50	120	8.35	58.85
Brattleboro	46.00	80	5.57	51.57
Brentwood	46.75	78	5.43	52.18
Brewer	47.75	111	7.72	55.47
Bristol	52.60	132	9.18	61.78
Cambridge	53.10	160	11.13	64.23
Catskill	52.00	136	9.46	61.46
Colony	49.75	92	6.40	56.15
Country	50.00	111	7.72	57.72
Dover	51.00	112	7.79	58.79
Eastside	51.00	69	4.80	55.80
Eliot	49.50	114	7.93	57.43
Glen Falls	52.10	120	8.35	60.45
Hebrew Home	60.35	257	17.88	78.23
Huntington	50.60	320	22.26	72.86
Kennebunk	50.75	78	5.43	56.18
Ludlowe	52.60	144	10.02	62.62
Maple View	50.60	120	8.35	58.95
Marlborough	54.10	120	8.35	62.45
Maywood	52.60	120	8.35	60.95
Milford	52.00	120	8.35	60.35
Newton Wellseley	50.85	110	7.65	58.50
Norway	49.85	70	4.87	54.72
Poughkeepsie	51.70	200	13.91	65.61
Regency	54.85	130	9.04	63.89
Reservoir	51.10	144	10.02	61.12
Riverside	55.00	345	24.00	79.00
Rutland	50.95	125	8.70	59.65
Sachem	52.00	111	7.72	59.72
Sands Point	51.10	180	12.52	63.62
Utica	52.25	117	8.14	60.39
Village Crest	54.95	95	6.61	61.56
Water's Edge	53.75	150	10.44	64.19
Westgate	40.35	104	7.24	47.59
Winship	50.20	72	5.01	55.21
Vacation	272.00			
Sick	0.00			
Personal	4.00			
Holiday	72.00			
Total	2287.50	5,002	348	2,287.50

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Bristol Crossings, LLC				2329	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Raymond L. Wilkens	155,178			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

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

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

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

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

Report of Expenditures

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

Name of Facility Bristol Crossings, LLC		License No. 2329		Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Thearpy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Dr Santo Buccheri - 357 Franklin Ave, Hartford, CT 06114	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Masstex Imagingm, 3 Electronics Ave #201, Danvers, MA 01923	Speech Therapsit	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
The Nurse Network, 653 Main St, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
N/A	Audiologist Service (Disallowed)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

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

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Background Checks	\$ 6,426		
Total	\$ 6,426	\$ -	\$ -

Schedule of Other Taxes

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

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

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

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 9,333		
Total Dues	\$ 9,333	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Political Contributions (Disallowed on Pg 28)	\$ 1,320		
Total Contributions	\$ 1,320	\$ -	\$ -

Schedule of Other Administrative and General

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

Schedule C-1 - Management Services*

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

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

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

Name of Facility Bristol Crossings, LLC		License No. 2329	Report for Year Ended 9/30/2020	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	298,933	298,933		
2. Non-Food Supplies	\$	439	439		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$	12,548	12,548		
c. Other (Specify) _____ Other Dietary Supplies					
	\$	36,292	36,292		
2D. Total Dietary Expenditures (2a + b + c + d)		\$	348,212	348,212	
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Bristol Crossings, LLC		License No. 2329	Report for Year Ended 9/30/2020		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	62,990	62,990		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	143,487	143,487		
c. Other (<i>Specify</i>) Laundry Supplies		\$	132	132		
3D. Total Laundry Expenditures (3a + b + c)		\$	206,609	206,609		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bristol Crossings, LLC		2329	9/30/2020		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	12	12		
	C. Other (<i>Specify</i>) Housekeeping Supplies	\$	43,501	43,501		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	43,513	43,513		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$	426,621	426,621		
	2. Purchased from	\$				
	b. Medicine Cabinet Drugs	\$	13,593	13,593		
	c. Medical and Therapeutic Supplies	\$	107,394	107,394		
	d. Ambulance/Limousine***	\$	397	397		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	22,273	22,273		
	f. X-rays and Related Radiological Procedures***	\$	29,233	29,233		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	33,658	33,658		
	i. Recreation	\$	18,384	18,384		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	150,092	150,092		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	801,645	801,645		

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

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

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

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

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

Name of Facility Bristol Crossings, LLC		License No. 2329		Report for Year Ended 9/30/2020			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Environmental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	30,288			22	6f
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	13,706			16	m11
Med- Apparel Services	Mt Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	25,792			19	3b
Unitex Textile	Mt Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	117,558			19	3b
Custom Grounds	111 Mines Road, Bristol, CT 06010	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Landscaping	19,964			22	6f
M.J.DALY & SONS	110 Mattatuck HTS, Waterbury CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	12,967			22	6f
Bay State Elevator Company	P.O.Box 5 Dalton, Mass 01227-0005	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	10,753			22	6f
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	11,239			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	11,761			16	m11
Iron Mountain	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	30,543			16	m11
SMART CARE	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	10,249			18	2b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Bristol Crossings, LLC	2329	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	24,062	24,062			
c. Light & Power	\$	182,233	182,233			
d. Water	\$	22,669	22,669			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	12,177	12,177			
f. Other (<i>itemize</i>)	\$	130,943	130,943			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	372,084	372,084			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	368,569	368,569			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	107,348	107,348			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	475,917	475,917			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	15,647	15,647			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	15,647	15,647			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	1,260,000	1,260,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$	226,969	226,969			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	16,866	16,866			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,995,399	1,995,399			

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

Depreciation Schedule

Name of Facility Bristol Crossings, LLC			License No. 2329		Report for Year Ended 9/30/2020			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period			7,055,034		7,055,034	2,367,112	S/L	Various	368,569				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal										368,569			
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,255,118		1,255,118	820,258	S/L	Various	102,296	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	35,476		35,476		S/L	Various	5,052	
D-3. Subtotal													107,348
E. Total Depreciation													475,917

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

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

* Straight-line method must be used.

** Specify which of the following bases were used:

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

The Pines at Bristol
FIXED ASSET / DEPRECIATION SCHEDULE

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

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

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		06/16/66		
2. Date Structure Completed		09/01/72		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		09/01/72		
5. Total Licensed Bed Capacity		132		
6. Square Footage		51,083		
7. Acquisition Cost				
a. Land		67,917		
b. Building		1,467,953		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing		Variable		
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained		02/09/16		
c. Interest Rate for the Cost Year		Libor + 275 basis		
d. Term of Mortgage (number of years)		7		
e. Amount of Principal Borrowed		10,469,500		
f. Principal balance outstanding as of 9/30/20		8,792,000		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Bristol Crossings, LLC		2329	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

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

D. Adjustments to Statement of Expenditures

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

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Admissions Salary Associated with Marketing	\$ 34,389		
Total Other Salaries Adjustment			\$ 34,389	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

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

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

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

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

<u>Description</u>	<u>Amount</u>	
Management fees Charged	618,307	Page 16, Line m12
Accounting Charges	21,768	Page 15, Line 1d
Total Management Fees Per Agreement	<u>640,075</u>	
Patient Days	44,418	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	43,362	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 14.76	
PPD Allowance Per Client 2019	7.82	J.01a
2020 CPI Increase %	<u>1.02%</u>	
PPD Allowance 9/30/2020	<u>7.83</u>	
Amount over (Under)	\$ 6.9310	
Total Days	44,418	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 307,861</u></u>	

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

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

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 12,017		
20	5c	Med B Nursing Supplies	14,225		
20	5l	IV Thy Supplies-Bristol-Rehab Tpy and Ancllry	9,931		
20	5l	Physician Fees-Bristol-Medical Services	2,770		
20	5l	Equip Rental-Bristol-Rehab Tpy and Ancllry	10,067		
20	5l	Equip Rental-Bristol-Respiratory	25,543		
Total Other Ancillary Costs			\$ 74,553	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2020

Pg. 29b

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

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

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

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

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

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,498,031
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,382,974
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	52,044
5. Prepaid Expenses			\$	167,780
a. _____				
b. _____				
c. _____				
d. See Schedule		167,780		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,683
CT PET Tax Receivable		1,683		

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,102,512
B. Fixed Assets				
1. Land			\$	225,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____	188,877	\$	93,264
	Accum. Depreciation _____	95,613 Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost _____	1,290,594	\$	362,988
	Accum. Depreciation _____	927,606 Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	72
F/S vs C/R NBV		74		
See Schedule		(2)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	681,324

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp	\$ 61,920
31	A5	Prepaid General Insurance	9,122
31	A5	Prepaid Expenses	15,617
31	A5	Prepaid Real Estate Taxes	57,077
31	A5	Prepaid Personal Property Taxes	3,551
31	A5	Prepaid Mgmt Assets	20,493
Total Prepaid Expenses			\$ 167,780

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

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

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

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ (2)
Total Other Other Fixed Assets (Itemize)			\$ (2)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	4,783,836
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	7,055,034		
	Accum. Depreciation	2,735,681	Net	\$ 4,319,353
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	4,319,353
D. Investment and Other Assets				
1. Deferred Deposits			\$	(48,420)
2. Escrow Deposits				\$
3. Organization Expense				
	*Historical Cost	89,389		
	Accum. Depreciation	35,756	Net	\$ 53,633
4. Goodwill (Purchased Only)				\$ 1,140,000
5. Investments Related to Resident Care <i>(itemize)</i>				\$

6. Loans to Owners or Related Parties <i>(itemize)</i>				\$ 848,270
Name and Address	Amount	Loan Date		
Due from Realty / Related	848,270			
7. Other Assets <i>(itemize)</i>				\$

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,993,483
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	11,096,672

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC		2329	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	578,381
2. Notes Payable (<i>itemize</i>)				\$	1,680,389

See Schedule					1,680,389
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	18,239
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation S	18,239		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	156,753
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	

See Schedule					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,433,762

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Bristol Crossings, LLC		License No. 2329	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,433,762	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	70,974
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT	70,974			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	2,777,005
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	2,777,005				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	2,847,979
C. Total All Liabilities (Lines A-13 + B-5)				\$	5,281,741

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bristol Crossings, LLC	2329	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	4,319,352
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	4,319,352
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,221,929
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	273,650
7. Total Net Worth			\$	1,495,579
C. Total Reserves and Net Worth			\$	5,814,931
D. Total Liabilities, Reserves, and Net Worth			\$	11,096,672

H. Changes in Total Net Worth

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

I. Preparer's/Reviewer's Certification

Name of Facility Bristol Crossings, LLC	License No. 2329	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/11/2021		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Bristol Crossings, LLC for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Bristol Crossings, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 8, 2021

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

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

Facility Name Bristol Crossings, LLC

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

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

Explanation: _____

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

Explanation: _____

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

Explanation: _____

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

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

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

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

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

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
431000-0102-15-000-0	Consulting Fees-Bristol-Nursing	39,429.00			39,429.00
431000-0102-23-000-0	Consulting Fees-Bristol-Rehab Tpy and Ancllry	2,452.00			2,452.00
431010-0102-23-000-0	Pharmacy fees-Bristol-Rehab Tpy and Ancllry- -	15,214.00			15,214.00
432000-0102-03-000-0	Accounting Fees-Bristol-Administration	21,768.00			21,768.00
433000-0102-03-000-0	Legal Fees-Bristol-Administration	769.00			769.00
433100-0102-03-000-0	Legal Fees - Labor-Bristol-Administration - -	0.00			0.00
433200-0102-03-000-0	Legal Fees - Collections-Bristol-Administratio	7,680.00			7,680.00
433300-0102-03-000-0	Legal Fees - Non-reimbursabl-Bristol-Administr	510.00			510.00
434000-0102-03-000-0	Shared Services-Bristol-Administration	603,886.00		14,421.00	618,307.00
			RJE - 4	14,421.00	
435200-0102-03-000-0	IT Services-Bristol-Administration	44,200.00			44,200.00
435210-0102-03-000-0	IT Rental-Bristol-Administration	39,108.00		(3,178.00)	35,930.00
			RJE - 2	(3,178.00)	
436000-0102-22-000-0	Medical Director Fees-Bristol-Medical Services	75,332.00			75,332.00
436200-0102-22-000-0	Dental Fees-Bristol-Medical Services	7,745.00			7,745.00
436300-0102-22-000-0	Physician Fees-Bristol-Medical Services	2,770.00			2,770.00
437000-0102-23-000-0	PT Fees-Bristol-Rehab Tpy and Ancllry	461,418.00			461,418.00
437100-0102-23-000-0	OT Fees-Bristol-Rehab Tpy and Ancllry	358,313.00			358,313.00
437200-0102-23-000-0	Speech Fees-Bristol-Rehab Tpy and Ancllry	107,000.00			107,000.00
438010-0102-27-000-0	Radiology Fees-Bristol-Laboratory	834.00			834.00
438020-0102-27-000-0	X-Ray Fees-Bristol-Laboratory	29,233.00			29,233.00
438030-0102-27-000-0	Lab Fees-Bristol-Laboratory	32,824.00			32,824.00
438400-0102-27-000-0	Respiratory Therapy Fee-Bristol-Laboratory	15,735.00			15,735.00
440000-0102-02-000-0	Purch Services-Bristol-Admin Staff	30,600.00			30,600.00
440000-0102-03-000-0	Purch Services-Bristol-Administration	1,773.00			1,773.00
440000-0102-04-000-0	Purch Services-Bristol-Fiscal Operations	46,354.00			46,354.00
440000-0102-07-000-0	Purch Services-Bristol-Rec Therapy	1,380.00			1,380.00
440000-0102-08-000-0	Purch Services-Bristol-Maintenance	44,635.00			44,635.00
440000-0102-09-000-0	Purch Services-Bristol-Housekeeping	12.00			12.00
440000-0102-12-000-0	Purch Services-Bristol-Security	1,745.00			1,745.00
440000-0102-13-000-0	Purch Services-Bristol-Dietary	12,548.00			12,548.00
440000-0102-15-000-0	Purch Services-Bristol-Nursing	138.00			138.00
440000-0102-18-000-0	Purch Services-Bristol-Marketing	0.00			0.00
440000-0102-20-000-0	Purch Services-Bristol-Purchasing	0.00			0.00
440001-0102-08-000-0	Ground Services-Bristol-Maintenance	22,864.00			22,864.00
440010-0102-15-000-0	Purch Services Ambulance-Bristol-Nursing	397.00			397.00
440050-0102-07-000-0	Cable Expense-Bristol-Rec Therapy- -	15,617.00			15,617.00
440100-0102-16-000-0	Audiology Fees-Bristol-ADC	62.00			62.00
442000-0102-08-000-0	Pest Control-Bristol-Maintenance	1,861.00			1,861.00
443000-0102-08-000-0	Carting-Bristol-Maintenan	31,403.00			31,403.00
450000-0102-03-000-0	Rental Expenses-Bristol-Administration	26.00			26.00
450000-0102-07-000-0	Rental Expenses-Bristol-Rec Therapy	133.00			133.00
450000-0102-24-000-0	Rental Expenses-Bristol-Respiratory	0.00			0.00
452000-0102-04-000-0	Equip Rental-Bristol-Fiscal Operations	9,608.00		(8,999.00)	609.00
			RJE - 2	(8,999.00)	
452000-0102-15-000-0	Equip Rental-Bristol-Nursing	39,982.00			39,982.00
452000-0102-23-000-0	Equip Rental-Bristol-Rehab Tpy and Ancllry	10,067.00			10,067.00
452000-0102-24-000-0	Equip Rental-Bristol-Respiratory	25,543.00			25,543.00
460000-0102-25-000-0	Utilities-Bristol-Property	0.00			0.00
461000-0102-03-000-0	Telephone-Bristol-Administration	29,207.00			29,207.00
461100-0102-03-000-0	Telephone - Cell-Bristol-Administration	4,584.00			4,584.00
462000-0102-25-000-0	Electric-Bristol-Property	182,233.00			182,233.00
463000-0102-25-000-0	Gas-Bristol-Property	23,087.00			23,087.00
464000-0102-25-000-0	Sewer-Bristol-Property	4,159.00			4,159.00
465000-0102-25-000-0	Oil-Bristol-Property	975.00			975.00
466000-0102-25-000-0	Water-Bristol-Property	18,510.00			18,510.00
471000-0102-25-000-0	Rent-Bristol-Property	1,260,000.00			1,260,000.00
472000-0102-25-000-0	Personal Property Taxes-Bristol-Property	16,866.00			16,866.00
472500-0102-25-000-0	Property Insurance-Bristol-Property- -	14,446.00			14,446.00
473000-0102-25-000-0	Real Estate Taxes-Bristol-Property	226,969.00			226,969.00
484000-0102-25-000-0	Dep Exp - LHI-Bristol-Property	18,556.00			18,556.00
486000-0102-25-000-0	Dep Exp - Moveable Equip-Bristol-Property	104,365.00			104,365.00
488500-0102-25-000-0	Amort Exp - Goodwill-Bristol-Property- -	198,939.00			198,939.00
491000-0102-03-000-0	Dues-Bristol-Administration	9,833.00		(500.00)	9,333.00
			RJE - 5	(500.00)	
491001-0102-03-000-0	Subscriptions-Bristol-Administration	4,851.00			4,851.00
500000-0102-03-000-0	Licenses and Permits-Bristol-Administration	2,649.00			2,649.00

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

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

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

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

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

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

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

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
435200-0102-03-000-0	IT Services-Bristol-Administration	44,200.00		0.00	44,200.00
435210-0102-03-000-0	IT Rental-Bristol-Administration	39,108.00		(3,178.00)	35,930.00
440000-0102-02-000-0	Purch Services-Bristol-Admin Staff	30,600.00	RJE - 2	(3,178.00)	30,600.00
440000-0102-03-000-0	Purch Services-Bristol-Administration	1,773.00		0.00	1,773.00
440000-0102-04-000-0	Purch Services-Bristol-Fiscal Operations	46,354.00		0.00	46,354.00
440000-0102-12-000-0	Purch Services-Bristol-Security	1,745.00		0.00	1,745.00
Subtotal [M11] Services Provided by Contract		193,370.00		(17,599.00)	175,771.00
Subgroup : [M12] Administrative Management Services					
434000-0102-03-000-0	Shared Services-Bristol-Administration	603,886.00		14,421.00	618,307.00
Subtotal [M12] Administrative Management Services		603,886.00	RJE - 4	14,421.00	618,307.00
Subgroup : [M13] Other					
488500-0102-25-000-0	Amort Exp - Goodwill-Bristol-Property -	198,939.00		0.00	198,939.00
500000-0102-03-000-0	Licenses and Permits-Bristol-Administration	2,649.00		0.00	2,649.00
503200-0102-03-000-0	Bank Charges-Bristol-Administration	16,999.00		0.00	16,999.00
541000-0102-03-000-0	Misc. Expense-Bristol-Administration	11,629.00		0.00	11,629.00
541050-0102-03-000-0	Prior Period Expense-Bristol - -	16,606.00		0.00	16,606.00
Subtotal [M13] Other		246,822.00		0.00	246,822.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,122,026.00		(3,178.00)	1,118,848.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
412000-0102-13-000-0	Food-Bristol-Dietary	274,192.00		0.00	274,192.00
412019-0102-13-000-0	Dietary-Bristol	636.00		0.00	636.00
412100-0102-13-000-0	Food Supplements-Bristol-Dietary	22,428.00		0.00	22,428.00
523019-0102-03-000-0	Employee Benefits Other - Bristol	1,677.00		0.00	1,677.00
Subtotal [2A1] Raw Food		298,933.00		0.00	298,933.00
Subgroup : [2A2] Non-Food Supplies					
410019-0102-13-000-0	Supplies COVID19 - Bristol	439.00		0.00	439.00
Subtotal [2A2] Non-Food Supplies		439.00		0.00	439.00
Subgroup : [2B] Purchased Services					
440000-0102-13-000-0	Purch Services-Bristol-Dietary	12,548.00		0.00	12,548.00
Subtotal [2B] Purchased Services		12,548.00		0.00	12,548.00
Subgroup : [2C] Other					
410000-0102-13-000-0	Supplies-Bristol-Dietary	36,292.00		0.00	36,292.00
Subtotal [2C] Other		36,292.00		0.00	36,292.00
Total [18] Dietary Basis for Allocation of Costs		348,212.00		0.00	348,212.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
410019-0102-10-000-0	Supplies COVID19 - Bristol	26,449.00		0.00	26,449.00
414000-0102-10-000-0	Diapers-Bristol-Laundry	35,545.00		0.00	35,545.00
414100-0102-10-000-0	Linen-Bristol-Laundry	996.00		0.00	996.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		62,990.00		0.00	62,990.00
Subgroup : [3B] Purchased Services					
533000-0102-10-000-0	Outside Services-Bristol-Laundry -	143,487.00		0.00	143,487.00
Subtotal [3B] Purchased Services		143,487.00		0.00	143,487.00
Subgroup : [3C] Other					
410000-0102-10-000-0	Supplies-Bristol-Laundry	132.00		0.00	132.00
Subtotal [3C] Other		132.00		0.00	132.00
Total [19] Laundry-Basis for Allocation of Costs		206,609.00		0.00	206,609.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
440000-0102-09-000-0	Purch Services-Bristol-Housekeeping	12.00		0.00	12.00
Subtotal [4B] Purchased Services		12.00		0.00	12.00
Subgroup : [4C] Other					
410000-0102-09-000-0	Supplies-Bristol-Housekeeping	35,883.00		0.00	35,883.00
410019-0102-09-000-0	Supplies COVID19 - Bristol	7,618.00		0.00	7,618.00
Subtotal [4C] Other		43,501.00		0.00	43,501.00
Subgroup : [5A1] Own Pharmacy					
411200-0102-23-000-0	Drugs - Mdcare Pt A-Bristol-Rehab Tpy and Ancl	426,621.00		0.00	426,621.00
Subtotal [5A1] Own Pharmacy		426,621.00		0.00	426,621.00
Subgroup : [5B] Medicine Cabinet Drugs					
411700-0102-22-000-0	House Drugs (OTC)-Bristol-Medical Services	13,593.00		0.00	13,593.00
Subtotal [5B] Medicine Cabinet Drugs		13,593.00		0.00	13,593.00
Subgroup : [5C] Medical and Therapeutic Supplies					
410000-0102-15-000-0	Supplies-Bristol-Nursing	107,394.00		0.00	107,394.00
Subtotal [5C] Medical and Therapeutic Supplies		107,394.00		0.00	107,394.00
Subgroup : [5D] Ambulance/Limousine					
440010-0102-15-000-0	Purch Services Ambulance-Bristol-Nursing	397.00		0.00	397.00
Subtotal [5D] Ambulance/Limousine		397.00		0.00	397.00
Subgroup : [5E2] Oxygen - Other					
413001-0102-23-000-0	Oxygen Non Billable-Bristol-Rehab Tpy and Ancl	6,538.00		0.00	6,538.00
438400-0102-27-000-0	Respiratory Therapy Fee-Bristol-Laboratory	15,735.00		0.00	15,735.00
Subtotal [5E2] Oxygen - Other		22,273.00		0.00	22,273.00
Subgroup : [5F] X-Rays and related radiological					

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

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

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

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

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

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

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

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

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [A12]	Other Current Liabilities				
220000-0102-00-000-0	Loans and Exchange-Bristol	(210.00)		0.00	(210.00)
220200-0102-00-000-0	Unclaimed ADP checks-Bristol	(14,938.00)		0.00	(14,938.00)
221700-0102-00-000-0	Due to Medicaid-Bristol	(295,882.00)		0.00	(295,882.00)
221760-0102-00-000-0	Deferred Revenue Rcf-Bristol	(707,588.00)		0.00	(707,588.00)
226200-0102-00-000-0	Patients Fund-Bristol	(51,069.00)		0.00	(51,069.00)
250000-0102-00-000-0	Accrued Expenses-Bristol	(216,081.00)		0.00	(216,081.00)
250020-0102-00-000-0	Accrued Pension-Bristol	(11,082.00)		0.00	(11,082.00)
250030-0102-00-000-0	Accrued Worker's Comp-Bristol	(83,626.00)		0.00	(83,626.00)
252000-0102-00-000-0	Accrued Vacation-Bristol	(299,913.00)		0.00	(299,913.00)
Subtotal [A12] Other Current Liabilities		(1,680,389.00)		0.00	(1,680,389.00)
Subgroup : [B1]	Loans Payable - Equipment				
211411-0102-00-000-0	Equipment Obligation LT 1-Bristol	(70,974.00)		0.00	(70,974.00)
Subtotal [B1] Loans Payable - Equipment		(70,974.00)		0.00	(70,974.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
221400-0102-00-000-0	Due to Realty-Bristol	(2,596,769.00)		0.00	(2,596,769.00)
271500-0102-00-000-0	Due to Related-Bristol	(180,236.00)		0.00	(180,236.00)
Subtotal [B3] Loans from Owners or Related Parties		(2,777,005.00)		0.00	(2,777,005.00)
Total [33-34] Liabilities		(5,281,741.00)		0.00	(5,281,741.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
280000-0102-00-000-0	Capital-Bristol	(879,594.00)		0.00	(879,594.00)
295000-0102-00-000-0	Retained Earnings-Bristol	(342,335.00)		0.00	(342,335.00)
Subtotal [B5] Cumulated Earnings		(1,221,929.00)		0.00	(1,221,929.00)
Total [35] Equity		(1,221,929.00)		0.00	(1,221,929.00)
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

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

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



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/4/2021
 Run Date: 2/4/2021

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

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: